



23 April 2014

Mr Ian King
Branch Secretary
Australian Road Transport Industrial Organization
Western Australian Branch

By email: iking@warta.com.au

Dear Mr King

**Financial report of the Australian Road Transport Industrial Organization ("ARTIO") -
Western Australian Branch for the financial years ended 30 June 2007 to 2012
(FR2007/309, FR2008/389, FR2009/10012, FR2010/2621, FR2011/2635, FR2012/320)**

Thank you for your letter of 4 March 2014 responding to our letter dated 5 February 2014 in providing further information for the six financial reports for years ended 30 June 2007 to 30 June 2012.

All six financial reports have now been filed.

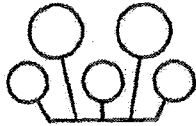
Please note that there are new financial reporting guidelines issued under s.255 of the *Fair Work (Registered Organisations) Act 2009* which are applicable to each financial year that ends on or after 30 June 2013. The new reporting guidelines may be accessed on this link:
https://www.fwc.gov.au/documents/documents/organisations/reporting_guidelines/fr_guidelines_253.pdf

We advise that in future, ARTIO - Western Australian Branch ("the Branch") should provide a full description of the relationship between the Branch and the WA Road Transport Association ("WARTA") within the financial report lodged by the Branch. The description should include details of any agreed support that WARTA has provided to the Branch during the financial year.

If you have any questions regarding this letter please do not hesitate to contact me on (03) 8661 7915 or via email at cynthia.lobooth@fwc.gov.au I work part time from Wednesdays to Fridays.

Yours sincerely

Cynthia Lo-Booth
Senior Adviser
Regulatory Compliance Branch



ARTIO

Australian Road Transport
Industrial Organisation

ABN: 63 734 697 902

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

Respect, Respond and Represent

4th March, 2014.

Ms Cynthia Lo-Booth
Senior Adviser - Regulatory Compliance Branch
Fair Work Commission
GPO Box 1994
Melbourne Vic 3001

By email: Cynthia.lobooth@fwc.gov.au

Dear Ms Lo-Booth,

Financial Report ARTIO (WA Branch) 2007 – 2012

I refer to your letter dated 5th February, 2014, regarding the non-filing of the
aforementioned Financial Reports for the period 2007 – 2012.

The response to your letter is as follows:

1: Expenditure:

- a. *Fees for payroll deductions:*
ARTIO (WA Branch) does not charge fees for payroll deductions.
- b. *Contributions to other reporting units in the organisation including
capitation fees paid to the ARTIO National Office:*
ARTIO (WA Branch) does not pay any fees to any other unit or
Organisation other than to the National Office of ARTIO.
This fee to the National Office is based upon the ARTIO National
budget being approved by all of the Branches and a breakup of
charges per Branch is made.
- c. *Affiliation to external parties:*
ARTIO (WA Branch) does not have any formal or informal affiliation
to any external parties.
Please note ARTIO (WA Branch) is operated by a Committee of
Management and the undersigned (Secretary / Treasurer) out of the
offices of the WA Road Transport Association (formerly the Transport
Forum WA Office).
As part of a National Body ARTIO (WA Branch) work closely with all
State Offices and the National Office.
- d. *Compulsory Levies:*
ARTIO (WA Branch) does not have compulsory levies.

ARTIO National

PO Box 5, South Melbourne, Victoria 3205

T 03 9646 8590 | F 03 9646 8596 | E reception@vta.com.au

State Branches

ARTIO VIC PO Box 5, South Melbourne, Victoria 3205 T 03 9646 859 F 03 9646 859 E reception@vta.com.au
ARTIO QLD PO Box 325, Stones Corner, Queensland 4120 T 07 3394 438 F 07 3397 932 E admin@qta.com.au
ARTIO NSW PO Box 277, Hurstville, New South Wales 2220 T 02 9579 233 F 02 9579 233 E hughmc@artionsw.com.au
ARTIO WA 37-41 Cohn Street, Carlisle, Western Australia 6101 T 08 9355 302 F 08 9355 312 E iking@warta.com.au
ARTIO TAS PO Box 728, Riverside, Tasmania 7250 T 0409 274 48 E ed@tta.org.au

- e. *Grants & Donations:*
ARTIO (WA Branch) makes no grants or donations.
- f. *Employee benefits to office holders:*
ARTIO (WA Branch) provides no benefits to our office holders.
- g. *Employee benefits to employees other than office holders:*
ARTIO (WA Branch) makes no or offers benefits to any employees.
- h. *Conference & Meeting Allowance:*
ARTIO (WA Branch) makes no allowances at all.
- i. *Conference & meeting expenses:*
ARTIO (WA Branch) does not incur any expenditure for conferences and meetings.
- j. *Legal fees:*
ARTIO (WA Branch) does not incur any legal fees.
- k. *Penalties imposed on the reporting unit under the RA Act or Regulations:*
ARTIO (WA Branch) does not incur any expenditure under the RA Act or Regulations.

Additional queries regarding Expenditure:

Descriptors:

- Other Expenses:
 - 2008 Report:
 - \$29,754 was expenses incurred in running ARTIO (WA Branch);
 - It relates to the affiliation fee we pay to ARTIO National Office;
 - It also covers fees to operate ARTIO (WA Branch);
 - NB: It could have been broken up with sub-headings rather than "Other Expenses"
- Director's Fee:
 - 2009 Report:
 - \$26,400 Director's Fees descriptor in Financial Report;
 - An incorrect choice of descriptor;
 - The Association (WARTA) receives a Director's Fee for the undersigned in his role as a Trustee Director of the TWUSuper Fund;
 - NO Director's Fees are received or paid by ARTIO (WA Branch);
 - The recording of the expense was monies received from WARTA (membership re-allocation, administration costs, etc) and provided to ARTIO;
 - Again, a poor choice of terminology and this was due to a new accountant being involved with both WARTA and ARTIO (WA Branch);

- \$42,960 Sponsorship Fees:
 - ARTIO (WA Branch) is not involved with any Sponsorship at all. The descriptor is a poor choice and really covers the areas that ARTIO (WA Branch) are involved with in the day-to-day operations;
 - Areas like general administration, providing information and advice and preparing documentation to members is a more appropriate descriptor.

- Management Fee:
 - ARTIO (WA Branch) does not pay management fees;
 - Again it is a poor choice by our former accountant with the descriptor;
 - It relates to the operational costs of ARTIO (WA Branch) with the National Office of ARTIO;
 - It relates to the Western Australian budgeted fee made by National Office to this Branch;

Payments (Capitation Fees) made by ARTIO (WA Branch) to the ARTIO National Office:

- Financial Years ending:
 - 30th June, 2007; \$5,324.00 including GST
 - 30th June, 2008; \$6,050.00 including GST
 - 30th June, 2009; \$7,562.50 including GST
 - 30th June, 2010; \$7,975.00 including GST
 - 30th June, 2011; \$8,373.75 including GST
 - 30th June, 2012; \$9,547.00 including GST
 - 30th June, 2013; \$8,046.90 including GST

Audit Fees:

Audit Fees are paid to the WA Road Transport Association's Auditors who are the same Auditors as the ARTIO (WA Branch). As they form a very small part of the total financial accounts, WARTA covers the cost of the Audit.

2. Absence of Membership Subscription for year 30 June, 2007:
No Fees for membership were allocated to ARTIO (WA Branch) in the financial year 1st July, 2006 & the 30th June, 2007.

The allocation of membership subscriptions (*Transport Forum and ARTIO*) for the year ending 30th June, 2007 was charged by Transport Forum WA but not allocated to ARTIO (WA Branch) due to an oversight.

The nominated Subscription Fee in the June 2007 Report was monies received from Transport Forum WA to ARTIO (WA Branch) to cover expenses.

3. Fluctuation of Income whilst Membership Remains Steady:
Membership fluctuated from \$4,505 to \$69,360.
The reason why the fluctuation relates to the amount of time the CEO of the Association (*Transport Forum WA Inc. / WA Road Transport Association Inc.*) allocates to ARTIO (WA Branch).

The Association accepts that work undertaken under the ARTIO (WA Branch) banner is of direct benefit to members especially with the changing industrial workplace.

The Association has been involved with many projects that have an impact on members and this increase reflects the additional work undertaken by ARTIO (WA Branch).

4. Economic Dependency:

The relationship between the Association (WA Road Transport Association (WARTA), formerly Transport Forum WA) and ARTIO (WA Branch) is close as the Australian Road Transport Industrial Relations Organisation (ARTIO) is an integral part of the day-to-day business by the Association Members. It should be noted that Membership between both entities is strongly encouraged.

Communicating the relevant information to members of the Association is one key aspect of ARTIO (WA Branch).

No rent, staffing costs, overheads or any other expense is passed onto ARTIO (WA Branch).

ARTIO (WA Branch) has some members of their Committee of Management who also are members of the Committee of Management of WARTA.

The two operations are run totally independent, however WARTA ensure the costs are covered hence saving members additional membership money as the major part of their membership fee is towards Road Freight business then Industrial Relations.

The monies WARTA receives from Membership, Sponsorship, Marketing, Training, and Fees is part of the total financial fabric of the Association and having a Road Transport Industrial Organisation, as an integral partner, makes a simple process become even better for members of both entities.

ARTIO (WA Branch), whilst sharing premises and administration, is managed totally separately from WARTA and, in theory, not economically dependent on the WA Road Transport Association.

5. Inconsistency with figures in the Balance Sheet & Cash Flow Statement:
I have requested our Accountant and Auditor to go through the various "inconsistencies" and advise me as soon as possible.

Upon receipt I will ensure the information is passed onto you immediately.

Conclusion:

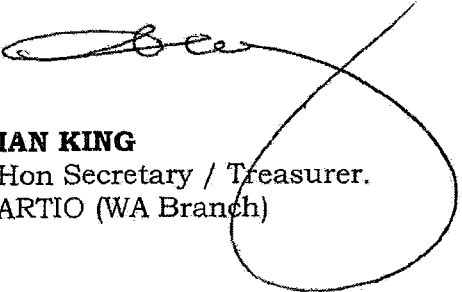
- ✦ The Expenditure (1) evaluation has highlighted the “descriptors” are not clear, and are not an accurate record of the movement of funds;
- ✦ The comments regarding key areas has been summarised and again it highlights incorrect use of the descriptor;
- ✦ The Economic Dependency is something that has been highlighted and my Association (WARTA) does offer ARTIO (WA Branch) an entry or introduction to our members, who are in need of Industrial Matters information;
- ✦ I am awaiting a face-to-face meeting with our Auditors – our normal Auditor will not be available until next week, when I will be able to discuss your comments about differing amounts etc, and I will then be communicating with you then;
- ✦ The terminology is acknowledged is an issue and requires clarification and my suggestion is that I get the Auditors to undertake a total review and provide clarification as part of the Audit Report. This will guarantee clarity and a total understanding as to what’s what!

This would ensure FWC are then totally aware of the explanations and the end result as per their Report.

I have spoken at length with the Association’s Treasurer and our Accountant for both entities.

In conclusion, I would welcome your comments and clarification on any matters.

Yours faithfully



IAN KING
Hon Secretary / Treasurer.
ARTIO (WA Branch)



5 February 2014

Mr Ian King
Branch Secretary
Australian Road Transport Industrial Organization
Western Australian Branch

By email: iking@warta.com.au

Dear Mr King

**Financial report of the Australian Road Transport Industrial Organization (“ARTIO”) -
Western Australian Branch for the financial years ended 30 June 2007 to 2012
(FR2007/309, FR2008/389, FR2009/10012, FR2010/2621, FR2011/2635, FR2012/320)**

ARTIO - Western Australian Branch (“the Branch”) financial reports for the years ended 30 June 2007, 2008, 2009, 2010, 2011 and 2012 were lodged with the Fair Work Commission (“FWC”) on 27 March 2013. I apologise for the delay in responding to these financial reports.

The financial reports have not been filed.

Further information is required to be provided before these reports can be finalised. Please provide the following requested information in writing to FWC by **Wednesday, 5 March 2014**. The information must be signed off by an office holder such as you.

1. Expenditure

The ARTIO branches and the national office are defined as reporting units under the RO Act. The Reporting Guidelines issued by the General Manager of FWC under s.255 of the *Fair Work (Registered Organisations) Act 2009* (“RO Act”) require mandatory disclosure of particular expenditure items incurred by a reporting unit.¹ The following expense items must be disclosed:

- a) Fees for payroll deductions;
- b) Contributions to other reporting units in the organisation including capitation fees paid to the ARTIO National office;
- c) Affiliation fees to external parties;
- d) Compulsory levies;
- e) Grants and donations;
- f) Employee benefits to office holders;
- g) Employee benefits to employees other than office holders;
- h) Conference and meeting allowances;
- i) Conference and meeting expenses;
- j) Legal fees; and
- k) Penalties imposed on the reporting unit under the RO Act or Regulations.

¹ The Reporting Guidelines have changed and will apply to each financial year that ends on or after 30 June 2013. The new Reporting Guidelines require more disclosures. See here for new Reporting Guidelines http://www.fwc.gov.au/documents/organisations/reporting_guidelines/fr_guidelines_253.pdf

Additionally, the Australian Accounting Standards Board requires the disclosure of the audit fees (AASB 1054(1)).

An examination of a number of profit and loss statements of the Branch lodged with FWC present brief expenditure descriptions such as 'other expenses' (FR2008/389), 'director's fee' (FR2009/10012), 'sponsorship fee' (FR2009/10012) and 'management fee' (FR2012/320). Can you please provide further information to explain these descriptors? What expenses does 'other expenses' include? Who is the director that is paid a fee? Who is receiving the sponsorship fee? What does the management fee cover and who is it paid to?

In addition, please provide separate figures for the expense items that are required to be disclosed according to the Reporting Guidelines for each of the 6 years. An examination of the ARTIO national office financial reports and the ARTIO organisation rules shows that ARTIO branches are required to pay the national office *capitation fees*. Also the *audit fees* for each year must be disclosed.

2. Absence of membership subscription for year ended 30 June 2007

Rule 15 of the ARTIO rules require each ARTIO branch to collect membership subscriptions on behalf of the organisation. I note from an examination of other (Victoria, Queensland, New South Wales and Tasmania) ARTIO Branches' financial reports, membership subscriptions were collected on behalf of the organisation in the year ended 30 June 2007.

Can you please provide an explanation as to why no membership subscription was collected for the Branch for the financial year ended 30 June 2007 and how it was possible for the Branch not to incur any expenses for that same financial year?

3. Fluctuation of income but membership remains steady

The income which is derived from membership subscriptions fluctuate from \$4,505 to \$69,360 whilst the membership numbers have remained between 116 to 144 members. Can you please explain the reason for this expansive fluctuation? How is the annual subscription amount determined to explain this great variance?

4. Economic Dependency

It appears that there is some economic relationship between the Branch and Western Australian Road Transport Association ("WARTA") previously known as Transport Forum Western Australia Inc.

Can you please explain the relationship between the two bodies and advise whether the Branch is economically dependent on WARTA?

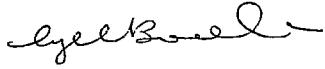
5. Inconsistency with figures in balance sheet and figures in cash flow statement

It appears that in each financial year the current assets and current liabilities for each year is the same figure. The current asset is made up of the 'sundry debtor' and the current liabilities are made up of 'other creditors'. The balance sheet shows that these amounts have not been paid or received as at the 30 June of each respective year. They are *due to be paid* and *due to be received* by the Branch as at the date of 30 June of each year.

However, it appears that the statement of cash flow provides that these identical amounts have been received and have been paid by the Branch during the financial year. The information contained in the statements of cash flows appears to be inconsistent to the information in the corresponding balance sheets. Can you please provide further information to explain this inconsistency?

If you have any questions regarding this letter please do not hesitate to contact me on (03) 8661 7915 or via email at cynthia.lobooth@fwc.gov.au I work part time from Wednesdays to Fridays and I will be on annual leave from 20 February to 4 March inclusive.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth', with a stylized flourish at the end.

Cynthia Lo-Booth
Senior Adviser
Regulatory Compliance Branch

F22009/10012

**Australian Road Transport Industrial Organisation Western Australian Branch
Financial Statements
For the Year ended 30 June 2009**

**Australian Road Transport Industrial Organisation
Western Australian Branch**

**Annual Report
for the Year Ended 30 June 2009**

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Australian Road Transport Industrial Organisation Western Australian Branch
Balance Sheet
As at 30 June 2009

	Note	2009 \$	2008 \$
Current Assets			
Trade and Other Receivables	5	69,360	29,754
Total Current Assets		<u>69,360</u>	<u>29,754</u>
Total Assets		<u>69,360</u>	<u>29,754</u>
Current Liabilities			
Trade and Other Payables	6	69,360	29,754
Total Current Liabilities		<u>69,360</u>	<u>29,754</u>
Total Liabilities		<u>69,360</u>	<u>29,754</u>
Equity			
Reserves	7	33,341	33,341
Accumulated Losses		(33,341)	(33,341)

The accompanying notes form part of these financial statements.

Australian Road Transport Industrial Organisation Western Australian Branch
Statement of Cash Flows
For the Year ended 30 June 2009

	Note	2009 \$	2008 \$
Cash Flows from Operating Activities			
Receipts from Members		69,360	29,754
Payments to Suppliers and Employees		(69,360)	(29,754)
Net Cash Inflow from Operating Activities		<u>-</u>	<u>-</u>
Cash Flows from financing Activities			
Net Increase (decrease) in Cash Held		<u>-</u>	<u>-</u>
Cash and Cash Equivalents as at 1 July 2008		-	-
Cash and Cash Equivalents as at 30 June 2009		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial statements.

Australian Road Transport Industrial Organisation Western Australian Branch
Profit and Loss Statement
For the Year ended 30 June 2009

	2009	2008
	\$	\$
Income		
Subscriptions	69,360	29,754
Expenditure		
Travel Expenses	-	29,754
Director's fee	26,400	-
Sponsorship fees	42,960	-
	<u>69,360</u>	<u>29,754</u>

The accompanying notes form part of these financial statements.

Australian Road Transport Industrial Organisation Western Australian Branch
Notes to the Financial Statements
For the Year ended 30 June 2009

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Australian Road Transport Industrial Organisation Western Australian Branch as an individual entity. Australian Road Transport Industrial Organisation Western Australian Branch is an association incorporated in WA under the Associations Incorporation Act 1981.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the Associations Incorporations Act 1981.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(a) Revenue and Other Income

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

All revenue is stated net of the amount of goods and services tax (GST).

(b) Trade and Other Payables

Trade and other payables represent the liabilities at the end of the reporting period for goods and services received by the association that remain unpaid.

(c) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the association has retrospectively applied an accounting policy, made a retrospective restatement of items in the financial statements or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

Australian Road Transport Industrial Organisation Western Australian Branch
Notes to the Financial Statements
For the Year ended 30 June 2009

(d) **Critical Accounting Estimates and Judgments**

The committee members evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

Key Estimates - Impairment

The association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

(e) **New Accounting Standards for Application in Future Periods**

The Australian Accounting Standards Board has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods and which the association has decided not to early adopt. The association does not anticipate early adoption of any of the reporting requirements would have any material effect on the association's financial statements.

Australian Road Transport Industrial Organisation Western Australian Branch
Notes to the Financial Statements
For the Year ended 30 June 2009

	2009	2008
	\$	\$
2. Revenue		
Sales Revenue		
Membership fees	69,360	29,754
	<u>69,360</u>	<u>29,754</u>
	<u>69,360</u>	<u>29,754</u>
3. Profit		
Expenses		
Other Expenses	69,360	29,754
	<u>69,360</u>	<u>29,754</u>
4. Cash Flow Information		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after Income Tax	-	-
Adjustments for Non-Cash Components in Profit:		
Depreciation	-	-
Movement in Net Market Values	-	-
Changes in Assets and Liabilities		
(Increase)/Decrease in Trade and Other Receivables	69,360	29,754
(Decrease)/Increase in Trade and Other Payables	<u>(69,360)</u>	<u>(29,754)</u>
Net cash increase (decrease) in cash held	<u>-</u>	<u>-</u>
5. Trade and Other Receivables		
Current		
Sundry Debtors	69,360	29,754
	<u>69,360</u>	<u>29,754</u>
Total Trade and Other Receivables	<u>69,360</u>	<u>29,754</u>
6. Trade and Other Payables		
Current		
Other Creditors	69,360	29,754
Total Trade and Other Payables	<u>69,360</u>	<u>29,754</u>

*The accompanying notes form part of these financial statements.
These financial statements should be read in conjunction with the attached Compilation Report.*

Australian Road Transport Industrial Organisation Western Australian Branch
Notes to the Financial Statements
For the Year ended 30 June 2009

	2009	2008
	\$	\$
7. Reserves		
General Reserve	33,341	33,341
	<u>33,341</u>	<u>33,341</u>

8. Association Details

The principal place of business is:
Australian Road Transport Industrial Organisation Western Australian Branch
37 – 41 Cohn Street, Carlisle WA 6106

The principal activities of the business include:
AIRC Awards & Development of EBA's


**Australian Road Transport Industrial Organisation
Western Australian Branch
Committee of Management Statement**

On 13 February 2012 the Committee of Management of the Australian Road Transport Industrial Organization Western Australian Branch passed the following resolution to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2009:

The Committee of Management declares in relation to the GPFR that in its opinion:

- I. The financial statements and notes comply with the Australian Accounting Standards;
- II. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- III. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- IV. there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- V. during the financial year to which the GPFR relates and since the end of that year;
 - a) meetings of the committee of management were held in accordance with the rules of the organization including the rules of a branch concerned; and
 - b) the financial affairs of the reporting unit have been managed in accordance with the rules of the organization including the rules of a branch concerned; and
 - c) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - d) no request of a member of the reporting unit or Registrar was made under section 272 of the RAO Schedule; and
 - e) there have been no order for inspection of financial records made by the Commission under s.273 of the RAO Schedule.

For Committee of Management


.....
Ian King
Secretary/Treasurer

Date: 13 February 2012
Perth, Western Australia

**Australian Road Transport Industrial Organisation
Western Australian Branch
Operating Report
For the year ended 30 June 2009**

Review of Principal Activities

The principal activities of the Association during the financial year were to promote, protect and advance the interests of its members through the maintenance of AIRC Awards, the development of EBA's and representation of members in various state and federal industrial courts and commissions.

Results of Principal Activities

The Association's principal activities resulted in maintaining and improving the position of its members within the Industrial Relations framework.

Significant Changes in Nature of Principal Activities

There were no significant changes in the nature of the Association's principal activities during the financial year.

Significant Changes in Financial Affairs

No matters of circumstances arose during the reporting year which significantly affected the financial affairs of the Association.

Trustees of Superannuation Entities

The following officers of the Association held reserved positions in the following entities:

Ian King is a Director of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of the TWU Superannuation Fund.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was one hundred and forty four.

Number of Employees

There were no employees.

Rights of Members to Resign

Any member has the right to resign from Association in accordance with the provisions of Rule 11 of the organizations rules.

**Australian Road Transport Industrial Organisation
Western Australian Branch
Operating Report
For the year ended 30 June 2009**

The persons who held office as members of the Committee of Management of the Association at the beginning of the financial year were:

President: Derek Nathan

Vice President: Alan Herbert

Secretary/Treasurer: Ian King

Other Committee Members: Peter Beach
Raymond U'Chong
Kyle Sutherland



.....
President: Derek Nathan



.....
Treasurer: Ian King

Dated

13 FEBRUARY, 2013

**Australian Road Transport Industrial Organisation Western Australian Branch
Independent Audit Report
to the Members of
Australian Road Transport Industrial Organisation Western Australian Branch**

Report on the Financial Report

We have audited the accompanying general purpose financial report of Australian Road Transport Industrial Organisation Western Australian Branch (the association) which comprises the balance sheet as at 30 June 2009 and the profit and loss report and cash flow statement for the year ended on that date. The executive committee is responsible for the financial report and has determined that the accounting policies used are appropriate to meet the needs of the Workplace Relations Act 1996 (ROA) and the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Workplace Relations Act 1996 (ROA) and for distribution to the organisation's members. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it is prepared.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the organisation's financial position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, in relation to Section 257 (5) of the Workplace Relations Act 1996 (ROA), the organisation has during the financial year:

kept satisfactory accounting records including:

- (a) records of the sources and nature of the income of the organisation (including income from members); and
- (b) records of the nature and purpose of the expenditure;

**Australian Road Transport Industrial Organisation Western Australian Branch
Independent Audit Report
to the Members of
Australian Road Transport Industrial Organisation Western Australian Branch**

- (ii) the accounts and statements prepared under Section 273 in relation to the year were properly drawn up to give a true and fair view of
 - (a) the financial affairs of the organisation as at the end of the year; and
 - (b) the income and expenditure, and deficit of the organisation for the year; and
- (iii) all information and explanations sought under Section 276 (2) from officers and employees of the organisation were provided.

In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the Fair Work (Registered Organisations) Act 2009.




Richard Lambe CPA
CPA member no. 1280424
Mercia Taxation & Accounting
Suite 6, 32 Hines Road, O'Connor WA 6163

Dated this14thday of.....February.....2013

**Australian Road Transport Industrial Organisation
Western Australian Branch
Designated Officer's Certificate
s.268 of Schedule 1 of *Workplace Relations Act 1996***

I, Ian King being the Secretary/Treasurer of The Australian Road Transport Industrial Organisation Western Australian Branch certify that:

- the documents lodged herewith are copies of the full report referred to ins.268 of the RAO Schedule;
- the full report was provided to members on 11 January 2013 and
- the full report was presented to a meeting of the committee of management of The Australian Road Transport Industrial Organisation Western Australian Branch on 13 February 2013 in accordance with s.266 of the RAO Schedule.



Ian King
Secretary/Treasurer

Date 13 February 2013

RAO Regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:

- (i) the secretary; or
- (ii) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.