AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

WA BRANCH

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2026

HALL CHADWICK

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WA BRANCH

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AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WA BRANCH

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENED 30 JUNE 2026

	2026	2025
	$	$
Income		
Revenue from contracts with customers	**22,000**	11,000
Total income	**22,000**	11,000
Expenses		
Subscriptions – National Association	**22,000**	11,000
Total expenses	**22,000**	11,000
Surplus (deficit) for the year	**-**	-

The above statement should be read in conjunction with the notes.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WA BRANCH

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026

	2026	2025
	$	$
ASSETS		
Current assets	**-**	**-**
Total current assets	**-**	-
Non-current assets	**-**	-
Total non-current assets	**-**	-
Total assets	**-**	-
LIABILITIES		
Current liabilities	**-**	-
Total current liabilities	**-**	-
Non-current liabilities		
Total non-current liabilities	**-**	-
Total liabilities	**-**	-
Net assets	**-**	-
EQUITY		
General fund/retained earnings	**-**	-
Total equity	**-**	-

The above statement should be read in conjunction with the notes.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WA BRANCH

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2026

	General funds / retained earnings	Other funds	Reserves	Total equity
	$	$	$	$
Balance as at 30 June 2025	**-**	**-**	**-**	**-**
Surplus / (deficit)	-	-	-	-
Closing balance as at 30 June 2026	**-**	**-**	**-**	**-**

The above statement should be read in conjunction with the notes.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WA BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2026

	2026	2025
	$	$
OPERATING ACTIVITIES		
Cash received		
Receipts from customers	**22,000**	11,000
Cash used		
Suppliers	**(22,000)**	(11,000)
Net cash from (used by) operating activities	**-**	-
Net increase (decrease) in cash held	**-**	-
Cash & cash equivalents at the beginning of the reporting period	**-**	-
Cash & cash equivalents at the end of the reporting period	**-**	-

This is just a notional cash flow statement presented. Australian Road Transport Industrial Organisation (ARTIO) WA Branch does not maintain its own bank account. Receipts are made to ARTIO National.

The above statement should be read in conjunction with the notes.

Summary of material accounting policies

This financial report covers Australian Road Transport Industrial Organisation — WA Branch as an individual entity.

1.1 Basis of preparation of the financial statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (**AASB**) that apply for the reporting period, and the *Fair Work (Registered Organisation) Act 2009* (**RO Act**). For the purpose of preparing the general purpose financial statements, Australian Road Transport Industrial Organisation - WA Branch is a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. The financial statements have been prepared on a historical cost basis except for debt and equity financial assets (including derivative financial instruments) that have been measured at fair value either through other comprehensive income or profit or loss, certain classes of property, plant and equipment and investment properties, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.2 Significant accounting judgements and estimates

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.3 New Australian Accounting Standards

Adoption of New Australian Accounting Standards and amendments

No accounting standard has been adopted earlier than the application date stated in the standard.
The accounting policies adopted are consistent with the previous year unless otherwise stated.

Future Australian Accounting Standards

No new standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are expected to have a future financial impact on the organisation.

1.4 Revenue

The organisation enters into membership subscription arrangements where it receives consideration from another party.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of *Australian Road Transport Industrial Organisation - WA Branch.*

If there is only one distinct membership service promised in the arrangement, *Australian Road Transport Industrial Organisation - WA Branch* recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect *Australian Road Transport Industrial Organisation - WA Branch's* promise to stand ready to provide assistance and support to the member as required.

The organisation declares that it has not received any of the following revenue streams during the 2025 and 2026 financial years:

- Capitation fees
- Compulsory levies or voluntary contributions
- Donations or grants
- Financial support from another reporting unit

1.5 Expenditure

The organisation declares that it has not incurred any of the following expenses during the 2025 and 2026 financial years:

- Costs of employers making payroll deductions of members subscriptions
- Fees or subscriptions for affiliation with any political party, federation, congress, councillor group of organisations or any international body with an interest in industrial affairs
- Compulsory levies
- Grants or donations
- Employee expenses to office holders or employees as there were no employees during the reporting period
- Fees or allowances paid to persons for conference attendances
- Expenses incurred for holding meetings of members or any conferences/meetings for which the organisation was wholly or partially responsible
- Legal expenses or other litigation expenses arising from litigation or any other matter
- Penalties imposed under the R.O. Act with respect to the conduct of the reporting unit.

1.6 Liabilities

The organisation declares that it has not incurred any liabilities for the 2025 and 2026 financial years for the following:

- Amounts payable for costs of employers making payroll deductions of members' subscriptions
- Amounts payable for legal costs
- Provision for employee entitlements to office holders or employees as there were no employees during the reporting period

1.7 Related Reporting Units

The organisation is a State Branch that provides financial support via affiliation fees to its National body. The organisation does not rely on the financial support of any other reporting organisation.
As of 30 June 2026 the organisation had no amounts receivable from or no amounts payable to another reporting organisation.

1.8 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

1.9 Land, buildings, plant and equipment

Asset recognition threshold

Purchases of land, buildings, plant and equipment are recognised initially at cost in the statement of financial position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Land and buildings

Land and buildings are measured at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight-line method of depreciation. Depreciation rates

(useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Derecognition
An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit or loss.

1.10 Financial instruments

Financial assets and financial liabilities are recognised when *Australian Road Transport Industrial Organisation - WA Branch* becomes a party to the contractual provisions of the instrument.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e. the date that *Australian Road Transport Industrial Organisation - WA Branch* commits to purchase or sell the asset.

With the exception of trade receivables that do not contain a significant financing component, *Australian Road Transport Industrial Organisation - WA Branch* initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.
Financial assets are subsequently measured at amortised cost, fair value through other comprehensive income, or fair value through profit or loss.

1.11 Impairment of non-financial assets

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than the carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if *Australian Road Transport Industrial Organisation - WA Branch* were deprived of the asset, its recoverable amount is its fair value.

In other cases, for the purposes of determining recoverable amount, assets are grouped at the lowest levels for which there are separately identifiable cash flows which are largely independent of the cash inflows from other assets or groups of assets (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

1.12 Fair value measurement

Australian Road Transport Industrial Organisation - WA Branch measures financial instruments, such as, financial assets as at fair value through profit or loss, financial assets at fair value through other comprehensive income, and non-financial assets such as land and buildings and investment properties, at fair value at each balance sheet date. Also, fair values of financial instruments measured at amortised cost are disclosed in Note 16A *Financial assets and liabilities*.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability; or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by *Australian Road Transport Industrial Organisation - WA Branch*. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Australian Road Transport Industrial Organisation - WA Branch uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.
All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1—Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2—Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3—Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, *Australian Road Transport Industrial Organisation - WA Branch* determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. External valuers are involved for valuation of significant assets, such as land and buildings and investment properties.

Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. For the purpose of fair value disclosures, *Australian Road Transport Industrial Organisation - WA Branch* has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

1.13 Taxation

Australian Road Transport Industrial Organisation - WA Branch is exempt from income tax under section 50.1 of the *Income Tax Assessment Act 1997* however still has an obligation for Fringe Benefits Tax (**FBT**) and the Goods and Services Tax (**GST**).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office (**ATO**); and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified within operating cash flows.

1.14 Events after the reporting period

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of *Australian Road Transport Industrial*

Organisation - WA Branch, the results of those operations, or the state of affairs of *Australian Road Transport Industrial Organisation - WA Branch* in subsequent financial periods.

1.15 Section 272 *Fair Work (Registered Organisations) Act 2009*

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or General Manager:

1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
3) A reporting unit must comply with an application made under subsection (1).

1.16 Grants and Donations

	2026	**2025**
Grants:		
Total paid that were$1,000 or less	-	-
Total paid that exceeded $1,000	-	-
Donations:		
Total paid that were$1,000 or less	-	-
Total paid that exceeded $1,000	-	-

1.17 Other Acquisitions of Assets and Liabilities

During the financial year Australian Road Transport Industrial Organisation WA Branch did not acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of the organisation, a determination or revocation by the General Manager of the Fair Work Commission under subsections 245(1) or 249(1) of the RO Act.

1.18 Nil Activity Disclosure

During the reporting period the reporting unit did not:

1) agree to receive financial support from another reporting unit to continue as a going concern
2) agree to provide financial support to another reporting unit to ensure they continue as a going concern
3) receive revenue from undertaking recovery of wages activity
4) pay legal costs relating to litigation
5) have a receivable with other reporting unit(s)
6) have a payable with other reporting unit(s)
7) have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
8) transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
9) receive cash flows from another reporting units and/or controlled entity
10) make a payment to a former related party of the reporting unit
11) incur any audit fees, nor has provision been made for any such amounts in relation to the relevant period, as there is no absolute certainty as to what the relevant amount will be as at the reporting date

1.19 Recovery of Wages

During the reporting period the Organisation did not undertake any recovery of wages activities.

1.20 Financial Administration

The financial affairs of the Organisation are managed by the Western Australian Transport Industry Association Inc. The Western Australian Transport Industry Association Inc. provide accounting services in the form of maintaining and preparing accounting information and reports for the Committee of Management and the preparation of the Annual Statements. No fee was charged for these services.

1.21 The Registered Office of the Organisation is:

283 Rokeby Road, Subiaco, WA

Australian Road Transport Industrial Organisation WA Branch

Report required under subsection 255(2A)

for the year ended 30 June 2026

The committee of management presents the expenditure report[1] as required under subsection 255(2A) on the reporting unit for the year ended 30 June 2026.

Descriptive form

Categories of expenditures	2026 ($)	2025 ($)
Remuneration and other employment-related costs and expenses – employees	–	–
Advertising	–	–
Operating costs	**$22,000**	11,000
Donations to political parties	–	–
Legal costs	–	–

Signature of designated officer: Cam Dumesny

Name and title of designated officer: Treasurer



Dated: 18 November 2026...

[1] Subsection 255(2A) provides a discretion to the reporting unit about how to report the required information. It is a matter for the reporting unit to determine whether the required information is presented in diagrammatic form such as, for example, a pie chart or whether it is reported in a descriptive form. Regardless, the reporting unit is only required to report the information in one format.

Officer declaration statement

I, Cam Dumesny, being the Treasurer of the Australian Road Transport Industrial Organisation WA Branch, declare that the following activities did not occur during the reporting period ending 30 June 2026.

Australian Road Transport Industrial Organisation - WA Branch did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive periodic or membership subscriptions
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees or any other expense to another reporting unit
- pay affiliation fees to other entity
- pay compulsory levies
- pay a grant that was $1,000 or less
- pay a grant that exceeded $1,000
- pay a donation that was $1,000 or less
- pay a donation that exceeded $1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay wages and salaries to employees (other than holders of office)
- pay superannuation to employees (other than holders of office)

- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay other employee expenses to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a annual leave provision in respect of holders of office
- have a long service leave provision in respect of holders of office
- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have a annual leave provision in respect of employees (other than holders of office)
- have a long service leave provision in respect of employees (other than holders of office)
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting unit and/or controlled entity
- have another entity administer the financial affairs of the reporting unit

- make a payment to a former related party of the reporting unit

Signature of designated officer:



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Name and title of designated officer: Cam Dumesny, Secretary/Treasurer

Dated: .....18 November 2026.....

Committee of management statement

for the year ended 30 June 2026

On 18 November 2026 the Committee of Management of the Australian Road Transport Industrial Organisation of Western Australia Branch passed the following resolution in relation to the general purpose financial report (**GPFR**) for the year ended 30 June 2026:

The Committee of Management declares that in its opinion:

- the financial statements and notes comply with the Australian Accounting Standards;
- the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the **RO Act**);
- 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;
- 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; and
- 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 organisation 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 organisation 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 RO Act; and
    d) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
    e) where information has been sought in any request by a member of the reporting unit or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; and
    f) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WA BRANCH

This declaration is made in accordance with a resolution of the Committee of Management.

Signature of designated officer:



Name and title of designated officer: Cam Dumesny, Secretary/Treasurer

Dated: .....18 November 2026.....

Operating report

for the year ended 30 June 2026

The committee of management presents its operating report on the reporting unit for the year ended 30 June 2026.

Review of principal activities

The principal activities of the Organisation during the financial year were to promote, protect and advance the interests of its members through the maintenance of Industrial Instruments, including Modern Awards, the development of EBA's and representation of members in various state and federal Industrial Commissions and Tribunals.

Results of those activities

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

Significant changes in the nature of principal activities

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

Significant changes in financial affairs

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

Right of members to resign

Any member has the right to resign from the Organisation in accordance with the provisions of Rule 11 of the organisation's rules which states:

"11 - RESIGNATION FROM MEMBERSHIP

(1) A member of the Organisation may resign from membership by written notice addressed and delivered to the Secretary/Treasurer of the Branch of which it is a member.

(2) A notice of resignation from membership of the Organisation takes effect:

(a) where the member ceases to be eligible to become a member of the Organisation;

(i) on the day on which the notice is received by the Organisation; or

(ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become amember; whichever is later; or

(b) in any other case

(i) at the end of two (2) weeks after the notice is received by the Organisation; or

(ii) on the day specified in the notice; whichever is later.

(3) Any dues payable but not paid by a former member of the Organisation, in relation to a period before the member's resignation from the Organisation took effect, may be sued for and recovered in the name of the Organisation, in a court of competent jurisdiction, as a debt due to the Organisation.

(4) A notice delivered to the person mentioned in sub-rule (1) is taken to have been received by the Organisation when it was delivered.

(5) A notice of resignation that has been received by the Organisation is not invalid because it was not addressed and delivered in accordance and delivered in accordance with Rule 11(1).

(6) A resignation from membership of the Organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Organisation that the resignation has been accepted. "

Officers or members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee

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

Number of members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 34.

Number of employees

The Organisation engages an external consultant equivalent to 0.2 of a full time employee.

Committee of management members

The persons who held office as members of the Committee of Management of the Organisation at the beginning of the financial year and throughout that year were:

Neil David, President
Peter Renton, Vice President
Campbell (Cam) Dumesny, Secretary/Treasurer
Wade Jolly, Committee Member
Andrew Peters, Vice President

Signature of designated officer



Name and title of designated officer: Cam Dumesny – Secretary / Treasurer

Dated: 18 November 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION - WA BRANCH

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Road Transport Industrial Organisation - WA Branch ("the Registered Organisation"), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, the committee of management statement, the Report required under Subsection 255(2A) of the Fair Work (Registered Organisations) Act 2009 and the officer declaration statement.

In our opinion the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Road Transport Industrial Organisation - WA Branch as at 30 June 2026, and its financial performance and its cash flows for the year ended on that date in accordance with:

a) the Australian Accounting Standards, and
b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).

We have concluded that the Committee of Management's use of the going concern basis of accounting in the preparation of the financial statements for the period ended 30 June 2026 is appropriate.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Registered Organisation in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Report and Auditor's Report thereon

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Committee of Management and those charged with Governance for the Financial Report

The Committee of Management of the Registered Organisation is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Registered Organisation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Registered Organisation or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Registered Organisation's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.

- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Registered Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Organisation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Registered Organisation to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Registered Organisation audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

I declare that I am an approved auditor registered under the RO Act, a member of the Chartered Accountants Australia and New Zealand CA ANZ and hold a current Public Practice Certificate.

Hall Chadwick

HALL CHADWICK AUDIT (WA) PTY LTD
ABN 42 163 529 682

NIKKI SHEN CA
Director

Dated this 19th day of November 2026
Perth, Western Australia