



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

**Ref: FR2006/612-[139V]**

Mr Robert Hayden  
National Secretary  
Australian Rail, Tram and Bus Industry Union  
83-89 Renwick Street  
REDFERN NSW 2016

Dear Mr Hayden

**Financial Return - year ending 31 December, 2006**

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

**Information on AIRC Website**

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at [www.airc.gov.au](http://www.airc.gov.au):

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

**Reporting Unit**

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

## Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

### Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

### Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

(a) Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

(b) Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

## **First Meeting (Committee of Management)**

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

## **The Auditor**

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

## **Informing Your Members**

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

## **The Second Meeting - if it is a General Meeting of Members**

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

## **The Second Meeting - if it is a Committee of Management Meeting**

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

## **Lodge full report within 14 days of meeting**

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at [www.airc.gov.au](http://www.airc.gov.au)).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

### **Complying with time limits**

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".


### **Extensions of Time**

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

### **Contact the Registry**

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar  
18 January 2007



**Documents Checklist**

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
<b>2</b>	<b>Committee of Management Statement</b>	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
<b>3</b>	<b>Auditor's Report</b>	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
<b>4</b>	<b>Operating Report</b>	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

\* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

**Committee Of Management Statement**

On \_\_\_\_/\_\_\_\_/\_\_\_\_ [date of meeting] the Committee of Management of \_\_\_\_\_ [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended \_\_\_\_/\_\_\_\_/\_\_\_\_ [date]:

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

- (a) the financial statements and notes comply\* with the Australian Accounting Standards;
- (b) the financial statements and notes comply\* with the reporting guidelines of the Industrial Registrar;
- (c) 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;
- (d) 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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held\* in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) 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
  - (iii) the financial records of the reporting unit have been\* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been\* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been\* furnished to the member or Registrar; and
  - #(vi) there has been\* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

*[Add the following if any recovery of wages activity has been undertaken during the financial year]*

- (f) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
  - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: \_\_\_\_\_ [*name of designated officer per section 243 of the RAO Schedule*]

Title of Office held:

Signature:

Date:

\* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

# *Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."*



**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]<sup>3</sup>*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]<sup>3</sup>* of the reporting unit on *[insert date]*, in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) 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.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*



# RAIL, TRAM & BUS UNION

## AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION

ABN 28 921 128 419

**NATIONAL OFFICE:** 83-89 Renwick Street, REDFERN NSW 2016

Phone: (02) 9310 3966

Fax: (02) 9319 2096

Email: [rtbu@rtbu-nat.asn.au](mailto:rtbu@rtbu-nat.asn.au)

web: [www.rtbu-nat.asn.au](http://www.rtbu-nat.asn.au)

31 May 2007

The Industrial Registrar  
Australian Industrial Relations Commission  
Level 8, Terrace Towers  
80 William St.  
East Sydney NSW 2011



Dear Sir;

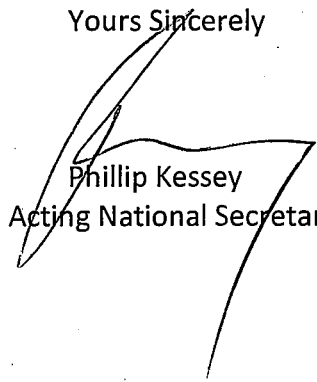
Application Pursuant to s265 (5) of Schedule 1 – Registration and Accountability of Organisations (RAO)

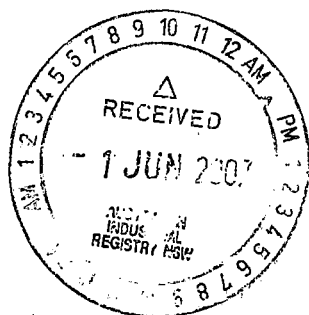
The RTBU is currently preparing the relevant documentation and material required in the report to members as provided in s265 (1) of Schedule 1. In accordance with s265 (5) the time for making the report expires at the end of May 2007. However, it will not be possible to meet that requirement.

Accordingly, the RTBU seeks an extension of time as provided in s265 (5) of one month. The extension should permit us to meet the requirements under that section of the Act. As we understand it the extension would be up to and including 30 June 2007.

The RTBU would be grateful if the Industrial Registrar would grant the extension as sought.

Yours Sincerely

  
Phillip Kessey  
Acting National Secretary





# RAIL, TRAM & BUS UNION

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION**

ABN 28 921 128 419

**NATIONAL OFFICE:** 83-89 Renwick Street, REDFERN NSW 2016

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web: [www.rtbu-nat.asn.au](http://www.rtbu-nat.asn.au)

**FAXED**  
19-06-07

19 June 2007

The Industrial Registrar  
Australian Industrial Relations Commission  
Level 8, Terrace Towers  
80 William St.  
East Sydney NSW 2011

Dear Sir;

Application Pursuant to s265 (5) of Schedule 1 – Registration and Accountability of Organisations (RAO)

Further to our letter dated 31 May 2007 on the abovementioned, I write to clarify that the extension of time sought by the RTBU is to permit the holding of the meeting of the Committee of Management to receive the various documents required to be produced in accordance with Schedule 1.

Please do not hesitate to contact us if you require any further information.

Yours Sincerely

Greg Harvey  
A/National Secretary





Australian Government

Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Phillip Kessey  
Acting National Secretary  
Australian Rail, Tram and Bus Industry Union  
83-89 Renwick Street  
REDFERN NSW 2016

Dear Mr Kessey

**Re: Application for Extension of Time - Financial Return for the year ending  
31 December 2006 (FR2006/612)**

I refer to your letter dated 31 May 2007 requesting an extension of time under s265(5) of the RAO Schedule. I also refer to Mr Harvey's letter dated 19 June 2007 clarifying your request.

I cannot extend the time for the Committee of Management meeting as requested, but I can extend the time within which copies of the report must be provided to members. I may extend the period specified in s265(5)(b) for the Branch to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

I hereby allow the extension of time until 30 June 2007, which is the latest date allowed under the RAO Schedule.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Barry Jenkins'.

Barry Jenkins  
Deputy Industrial Registrar

19 June 2007



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: [sydney@air.gov.au](mailto:sydney@air.gov.au)

Mr Robert Hayden  
National Secretary  
Australian Rail Tram & Bus Industry Union  
83-89 Renwick Street  
REDFERN NSW 2016

Dear Mr Hayden

**Re: Outstanding Financial Statements and Accounts for the ARTBIU National Office  
for the year ending 31 December 2006 (FR2006/612)**

I refer to our previous correspondence dated 19 June 2007, allowing an extension of time for financial reporting under s265(5) of the RAO Schedule (copy attached).

The period of time allowed under the legislation for the time to be extended has expired, and the financial statements and accounts are now significantly overdue.

In order to comply with legislative requirements the financial statements and accounts should be lodged in the Registry, under cover of a Secretary's certificate in accordance with s268 of the RAO Schedule, without further delay.

If you are unable to lodge the documents at this time please advise the Registry in writing, by no later than 27 September 2007, of the reasons preventing lodgement.

If you wish to discuss this matter, please contact me by email at [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) or by telephone on 02 8374 6618.

Yours sincerely,

A handwritten signature in black ink that reads "Belinda Penna".

Belinda Penna  
for Deputy Industrial Registrar

18 September 2007



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Phillip Kessey  
Acting National Secretary  
Australian Rail, Tram and Bus Industry Union  
83-89 Renwick Street  
REDFERN NSW 2016

**COPY**

Dear Mr Kessey

**Re: Application for Extension of Time - Financial Return for the year ending  
31 December 2006 (FR2006/612)**

I refer to your letter dated 31 May 2007 requesting an extension of time under s265(5) of the RAO Schedule. I also refer to Mr Harvey's letter dated 19 June 2007 clarifying your request.

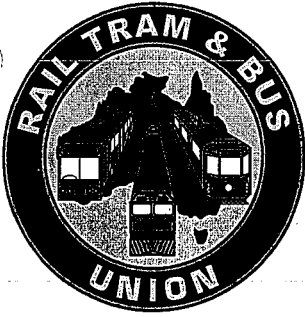
I cannot extend the time for the Committee of Management meeting as requested, but I can extend the time within which copies of the report must be provided to members. I may extend the period specified in s265(5)(b) for the Branch to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

I hereby allow the extension of time until 30 June 2007, which is the latest date allowed under the RAO Schedule.

Yours sincerely

Barry Jenkins  
Deputy Industrial Registrar

19 June 2007



# RAIL, TRAM & BUS UNION

## AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION

ABN 28 921 128 419

**NATIONAL OFFICE:** 83-89 Renwick Street, REDFERN NSW 2016

Phone: (02) 9310 3966

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web: [www.rtbu-nat.asn.au](http://www.rtbu-nat.asn.au)

9

RH:ds \

20<sup>th</sup> September, 2007

The Industrial Registrar  
Australian Industrial Registry  
80 William Street  
EAST SYDNEY NSW 2011

Dear Sir/Madam,

**Re: Australian Rail, Tram & Bus Industry Union T/as The Rail, Tram & Bus Union  
Financial Documents of the union 2006**

Attached please find copies of the documents listed below, which were presented for the first time to our National Executive (governing body) Meeting Monday 16<sup>th</sup> July, 2007. The National Council Financial Report includes the following:

- RTBU Operating Report dated 23rd July, 2007.
- RTBU National Executive's Statement dated 23<sup>rd</sup> July, 2007.
- Financial Statements for the Year Ended 31<sup>st</sup> December, 2006.
- Independent Audit Report dated 23<sup>rd</sup> July, 2007.

**Also:** A relevant copy of Committee of Management of the reporting unit details of 2 Teleconferences relating to material being published in the National Journal and National Website.

Yours faithfully,

Robert Hayden  
NATIONAL SECRETARY



**CERTIFICATION OF SECRETARY OR OTHER AUTHORISED OFFICER**

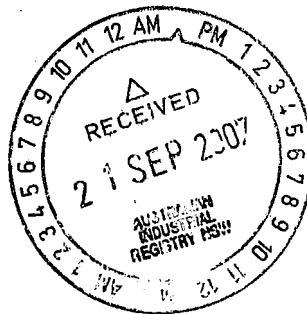
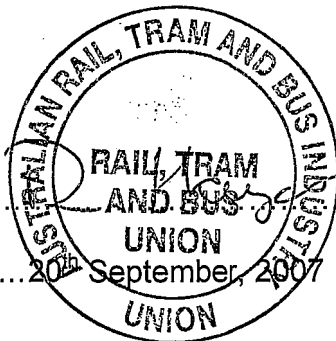
s.268 of Schedule 1B Workplace Relations Act 1996

I, **Robert Hayden** being the National Secretary of the Australian Rail, Tram & Bus Union, National Office certify:

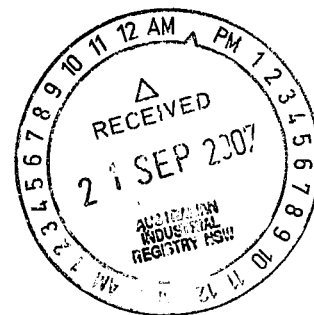
- That the documents lodged herewith are copies of the Full Report and the Concise Report referred to in S.268 of the RAO Schedule, and
- That a Committee of Management of the reporting unit Teleconference was held on 23rd July, 2007 at 12.00 noon to review the Full Audit Report which was accepted by the Committee of Management of the reporting unit. (Resolution attached)
- That a Concise Report was presented to members on 17<sup>th</sup> August, 2007.
- That the Concise financial Report – National Council appeared on our website on 30th July, 2007. (see attached)
- That a further Teleconference of the Committee of Management of the reporting unit was held on 14<sup>th</sup> September, 2007 at 10.00am which resolved to accept the Financial Statements, Reports and Certificates and request the National Secretary to lodge the same with the Industrial Registrar. (Resolution attached)

Signature:.....

Date:..... 20<sup>th</sup> September, 2007







**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION**

**NATIONAL COUNCIL**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**Operating Report**

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Council, for the financial year ended 31<sup>st</sup> December 2006,
- the results of those activities and
- any significant changes in the nature of those activities as required under s.254 Workplace Relations Act 1996.

**1. Principal Activities of the National Council**

The principal activities of the National Council of the Union, as conducted through the National Office, during the past year fell into the following categories:

<b>ACTIVITIES</b>
Making agreements with employers
Implementation of the decisions of the National Executive and National Council
Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns.
Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of branches and members as provided for within the rules of the union, within the scope of any statutory or legal obligations.
The administration of federal awards, the certification of federal industrial agreements, the variation of awards following major test cases, and making application to vary federal awards on behalf of branches.
National media and communications to members, branches and the broader community via media releases in support of campaigns, web based technology, including the national magazine RTBU Worker.
Coordination of and Negotiation of key national industries, and assistance to branches on bargaining by request.
The National Office has consulted with the ACTU on the development of claims to be pursued in the AIRC and union policy in general. Where appropriate, the National Office has assisted branches in the implementation of relevant decisions via the variation of awards.
The National Office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to ART&BIU members, eg training, skill shortage, fatigue management, vehicle design.

**2. Any Significant Changes in Activities**

The following National rules were amended during the reporting period.

- 9 Governing Bodies and Other Committees
- 22 Capitation Fees, Entrance Fees and Levies
- 23 Disbursement of Funds
- 28 National Council
- 29 National Executive
- 47 Branch Offices: Eligibility and Term of Office
- 90B Transitional Rule

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**Operating Report (Cont'd)**

**3. Details of any Significant Changes in Financial Affairs**

The financial affairs of the National Office have altered marginally due to the following:

- An increase in Capitation income as a result of Branch Capitation increasing by 2%
- An increase in Book-keeping and Accounting due to the outsourcing of this work to the Old Branch
- A decrease in Campaign expenses due to the finalisation of the Pacific National Campaign.
- A Decrease in Meeting and Conference expenses due to there being no National Council during the 2006 Year.

During the 2006 financial year, the National Office funded branches to implement mutually agreed growth projects and activities arising out of agreed branch projects and industrial campaigns.

**4. Right of Members to Resign**

All Members of the Union have the right to resign from the Union in accordance with Rule 14 of the Union Rules (and Section 174 of the Workplace Relations Act); namely by providing notice addressed and delivered to the Secretary of the relevant Branch, including via email. In accordance with section 174(1) of the Workplace Relations Act a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purposes in the rules of the organisation or a branch of the organisation.

**5. Board Positions held by officers, employees of the National Office**

To the best of our knowledge and belief, only the following Officers held any of the following positions by virtue of their office of the Rail, Tram and Bus Union National Council:

- a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- a director of a company that is the trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- where a criterion for the officer being the trustee or director is that the officer is an officer of a registered organisation.

The member(s) listed below hold the following position(s) as trustees or company directors:

<b>OFFICIAL</b>	<b>ORGANISATION</b>
Nick Lewocki	a. An Employee Representative appointed to the Trustee Board of the State Trustee Corporation b. A Director of the Trades Hall Association c. A Director of Australian Industrial and Skills Forum Pty Ltd d. A Director of the Transport and Logistics Centre (TALC)
Alex Claassens	• A Director of Australian Industrial and Skills Forum Pty Ltd
Doug Klineberg	• A Director of Australian Industrial and Skills Forum Pty Ltd
Mark Morey	• Company Secretary of Australian Industrial and Skills Forum Pty Ltd
Ashley Waddell	• Transport Training Board SA

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**Operating Report (Cont'd)**

**6. Membership of the Union.**

There were 32,429 members of the union as at 31st December 2006.

**7. Employees of the National Council.**

As at 31 December 2006 the National Council employed 6 full time employees and 1 part time employee with a total number of 6.5 employees on a full time equivalent basis.

**8. Declared Results of 2006 Elections**

In 2006 the Australian Electoral Commission conducted elections for the Rail, Tram and Bus Union (RTBU) National Union in accordance with Regulation 147(e).

**9. Members of the National Executive**

The following persons were members of the National Executive, during the year ending 31<sup>st</sup> December 2006;

Robert Hayden	National Secretary	1.01.2006 to 31.12.2006
Trevor Dobbyn	National President	1.01.2006 to 31.12.2006
Peter Jenkins	National Vice President	1.01.2006 to 31.12.2006
Joanne McCallum	National Vice President Affirmative Action	1.01.2006 to 31.12.2006
Nick Lewocki	Branch Secretary – NSW	1.01.2006 to 31.12.2006
Sandro Amicosante	Branch Secretary – Tas	1.01.2006 to 31.12.2006
Owen Doogan	Branch Secretary – QLD	1.01.2006 to 31.12.2006
Ray Hancox	Branch Secretary – SA&NT	1.01.2006 to 02.11.2006
Ashley Waddell	Branch Secretary – SA&NT	3.11.2006 to 31.12.2006
Bob Christison	Branch Secretary - WA	1.01.2006 to 18.12.2006
Phillip Woodcock	Branch Secretary – WA	19.12.2006 to 31.12.2006
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2006 to 31.12.2006
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2006 to 31.12.2006
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2006 to 31.12.2006
Dave Mathie	Assistant National Secretary – Locomotive	1.01.2006 to 31.12.2006
Raul Baonza	Assistant National Secretary – Tram & Bus	1.01.2006 to 31.12.2006
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2006 to 31.12.2006
Alex Claassens	NSW Branch Delegate	1.05.2006 to 31.12.2006
David Matters	Qld Branch Delegate	1.01.2006 to 31.12.2006
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2006 to 31.12.2006
Michael Schmitzer	NSW Branch Delegate	1.01.2006 to 31.12.2006
Noel Morris	Qld Branch Delegate	1.01.2006 to 31.12.2006

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**Operating Report (Cont'd)**

For and on behalf of the National Council



Robert Hayden  
**NATIONAL SECRETARY**

Dated <sup>27<sup>th</sup></sup> July, 2007

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NATIONAL EXECUTIVE'S STATEMENT**

On <sup>23<sup>rd</sup></sup> July 2007 the National Executive of the Rail Tram and Bus Union – National Council passed the following resolution in relation to the general purpose financial report ("GPFR") of the National Council for the year ended 31 December 2006.

The National Executive declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the National Council for the financial year ended 31 December 2006;
- (d) there are reasonable grounds to believe that the National Council will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 31 December 2006 and since the end of the financial year:
  - (i) meetings of the National Executive were held in accordance with the rules of the organisation and the rules of the National Council; and
  - (ii) the financial affairs of the National Council have been managed in accordance with the rules of the organisation and the rules of the National Council; and
  - (iii) the financial records of the National Council have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the National Council have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no information has been sought in any request of a member of the National Council or a Registrar under section 272 of the RAO Schedule; and
  - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the RAO Schedule.
- (f) during the financial year ended 31 December 2006 the National Council did not participate in any recovery of wages activity.

**For the National Executive:**

  
.....  
**ROBERT HAYDEN**

<sup>23<sup>rd</sup></sup> July 2007

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Note	2006 \$	2005 \$
<b>INCOME</b>			
Capitation		1,362,910	1,131,965
Interest		43,526	51,435
Rental Income		4,600	4,600
Sundry Income		-	6,106
<b>TOTAL INCOME</b>		<u>1,411,036</u>	<u>1,194,106</u>
<b>EXPENDITURE</b>			
<b>Depreciation</b>			
		<u>27,282</u>	<u>26,710</u>
<b>Employee Benefits Expense</b>			
Salaries and Allowances			
- Officials		93,998	93,113
- Employees		433,316	401,668
Accrued Annual Leave		48,580	33,968
Long Service Leave		18,706	(3,578)
Fringe Benefits Tax		5,499	2,725
Payroll Tax		6,404	5,902
Redundancy		-	38,883
Superannuation		76,306	112,341
		<u>682,809</u>	<u>685,022</u>
<b>Other Expenses</b>			
Affiliation Fees		21,995	25,962
Attendance Fees and Allowances		17,960	10,286
Book-keeping and Accounting		67,753	26,311
Building Expenses	9	22,958	25,925
Campaigns		48,532	130,583
Deficit on Disposal of Asset		-	947
Donations	11	1,245	6,082
General Expenses		13,372	8,097
Insurance		6,883	11,187
Media		52,208	38,450
Meeting and Conference Expenses		70,853	156,398
Motor Vehicle Expenses		3,575	2,488
Postage		3,842	3,128
Printing and Stationery		6,166	9,213
Professional Services	10	23,316	49,536
Publications		25,975	31,444
Repairs and Maintenance		17,478	4,047
Research Projects		-	12,500
Subscriptions		15,620	9,924
Telephone		21,987	22,035
Training Expenses		8,647	21,826
		<u>450,365</u>	<u>606,369</u>
<b>TOTAL EXPENDITURE</b>		<u>1,160,456</u>	<u>1,318,101</u>
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>		<u>250,580</u>	<u>(123,995)</u>

(The attached notes form part of these financial statements )

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**BALANCE SHEET AS AT 31 DECEMBER 2006**

	Note	2006 \$	2005 \$
<b>ACCUMULATED FUNDS</b>		<u>1,612,785</u>	<u>1,362,205</u>
Represented by			
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	261,773	37,168
Receivables	5	222,742	306,080
Investments	6	<u>869,687</u>	<u>833,347</u>
<b>Total Current Assets</b>		<u>1,354,202</u>	<u>1,176,595</u>
<b>Non Current Assets</b>			
Property, Plant and Equipment	7	<u>505,955</u>	<u>503,615</u>
<b>Total Non Current Assets</b>		<u>505,955</u>	<u>503,615</u>
<b>TOTAL ASSETS</b>		<u>1,860,157</u>	<u>1,680,210</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Provision for Accrued Annual Leave		63,469	60,487
Provision for Long Service Leave		65,261	87,352
Payables	8	<u>97,085</u>	<u>111,514</u>
<b>Total Current Liabilities</b>		<u>225,815</u>	<u>259,353</u>
<b>Non Current Liabilities</b>			
Provision for Long Service Leave		<u>21,557</u>	<u>58,652</u>
<b>Total Non Current Liabilities</b>		<u>21,557</u>	<u>58,652</u>
<b>TOTAL LIABILITIES</b>		<u>247,372</u>	<u>318,005</u>
<b>NET ASSETS</b>		<u>1,612,785</u>	<u>1,362,205</u>

(The attached notes form part of these financial statements)



**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	<b>Accumulated Funds \$</b>
<b>Balance at 1 January 2005</b>	1,486,200
Net Deficit for Year	<u>(123,995)</u>
<b>Balance at 31 December 2005</b>	1,362,205
Net Surplus for Year	<u>250,580</u>
<b>Balance at 31 December 2006</b>	<u>1,612,785</u>

[The attached notes form part of these financial statements]

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**CASH FLOW STATEMENT FOR THE  
YEAR ENDED 31 DECEMBER 2006**

	Note	2006 \$	2005 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Capitation		1,424,471	1,125,649
Interest		39,453	51,435
Sundry Income		4,600	10,706
Payments to Suppliers and Employees		<u>(1,177,957)</u>	<u>(1,393,885)</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	12(b)	<u>290,567</u>	<u>(206,095)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payments for Purchase of Fixed Assets		(29,622)	(81,024)
Proceeds from Sale of Fixed Assets		<u>-</u>	<u>500</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<u>(29,622)</u>	<u>(80,524)</u>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		260,945	(286,619)
Cash at Beginning of Year		<u>870,515</u>	<u>1,157,134</u>
<b>CASH AT END OF YEAR</b>	12(a)	<u>1,131,460</u>	<u>870,515</u>

(The attached notes form part of these financial statements)

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and the Workplace Relations Act 1996.

Compliance with Australian equivalents to International Financial Reporting Standards ensures that the financial report comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS) except for:

- Segment reporting because AASB 114 "Segment Reporting" does not apply to not-for-profit organisations.
- Impairment of assets under AASB 136 "Impairment of assets".

**BASIS OF PREPARATION**

The financial report is for the Australian Rail, Tram and Bus Industry Union National Council, and in accordance with the Workplace Relations Act, 1996 the National Council is a reporting unit. The Australian Rail, Tram and Bus Industry Union is an organisation registered under the Workplace Relations Act. In accordance with the Act the Union is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Union and the National Council are not subject to the Corporations Act 2001.

The financial report has been prepared on the basis of historical costs. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the National Council in the preparation of the financial report.

**(a) Revenue**

Capitation fees, Interest and Property Rentals are accounted for on an accruals basis.

**(b) Income tax**

No provision for Income Tax is necessary as Industrial Trade Unions are exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

**(c) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and any impairment in value.

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]**

**1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**(c) Property, Plant and Equipment (cont'd)**

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives to the National Council commencing from the time the asset is ready for use.

The depreciation rates used for each class of asset are:

Buildings	2%
Office Furniture and Equipment	5% - 20%
Motor Vehicles	18.75%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance sheet date.

Gains and losses on disposals are calculated as the difference between the net disposal proceeds and the asset's carrying amount and are included in the income statement in the year that the item is derecognised.

**(d) Impairment**

The carrying amounts of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is recognised in the income statement for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less cost to sell and value in use. For the purpose of assessing value in use of assets not held primarily to generate cash, this represents depreciated current replacement cost, as the National Council is a not-for profit organisation.

**(e) Employee Entitlements**

Provision is made for the National Council's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled plus related on costs.

Other employee benefits payable later than one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. In the case of Long Service Leave this results in an amount not materially different to that achieved by discounting future cash flows.

Contributions are made by the National Council to employee superannuation funds and are charged as expenses when incurred.

**(f) Investments**

All investments are stated at cost.

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]**

**1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**(g) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables on the balance sheet are shown inclusive of GST.

**(h) Accounting Standards Issued But Not Yet Effective**

There have been no accounting standards issued which will impact the financial report in future periods and which are not yet effective.

**2. ACCOUNTING ESTIMATES AND JUDGEMENTS**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**(a) Critical accounting estimates and assumptions**

The National Council makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of asset and liabilities.

**(b) Critical judgments in applying the National Council's accounting principles**

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amount of the assets and liabilities.

**3. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 of the RAO Schedule which read as follows:-

- (1) A member of a reporting unit, or a Registrar, 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)..

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]**

	Note	2006 \$	2005 \$
<b>4. CASH AND CASH EQUIVALENTS</b>			
Cash on Hand – Petty Cash		500	500
Cash at Bank			
- General Fund		221,117	(1,928)
- Grant Account: Cultural Committee Fund		307	281
- Term Deposit Account		37,816	35,479
- Secretary's Imprest Account		2,033	2,836
		<u>261,273</u>	<u>36,668</u>
		<u>261,773</u>	<u>37,168</u>

Note: The Term Deposit Account is security for the National Council's business card facility with the Commonwealth Bank of Australia.

**5. RECEIVABLES**

**Current**

Amounts Due from Branches	17	186,764	260,169
Accrued Interest		4,073	-
Prepayments		11,818	10,385
Stock of Badges, etc.		6,732	8,298
Sundry Debtors		13,355	27,228
		<u>222,742</u>	<u>306,080</u>

**6. INVESTMENTS**

**Cash and cash equivalents**

Money Market Call Account		552,967	529,155
Cash Management Call Account – Long Service			
Leave Fund		316,683	304,155
Cash at Bank – Long Service Leave Fund		37	37
		<u>869,687</u>	<u>833,347</u>

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]**

	<b>2006</b>	<b>2005</b>
	\$	\$
<b>7. PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Land and Buildings</b>		
Land – at cost	86,667	86,667
Building - at cost	446,667	446,667
Refurbishment of Renwick Street - at cost	<u>37,745</u>	<u>37,745</u>
	571,079	571,079
Less: Accumulated Depreciation on Building	<u>(126,999)</u>	<u>(117,311)</u>
<b>Total Land and Buildings</b>	<u>444,080</u>	<u>453,768</u>

An independent valuation as of 31 December 2005 was carried out by Phillip R Barlow FAPI, Registered Valuer No1251. The valuation of freehold land and building was based on the assessment of the current market value of freehold land and buildings. The valuation of the land and building was determined to be \$666,666. No adjustment for this valuation has been made in these accounts.

**Office Furniture and Equipment**

At Cost	298,283	268,661
Less: Accumulated Depreciation	<u>(257,064)</u>	<u>(244,236)</u>
	<u>41,219</u>	<u>24,425</u>

**Motor Vehicles**

At Cost	30,349	30,349
Less: Accumulated Depreciation	<u>(9,693)</u>	<u>(4,927)</u>
	<u>20,656</u>	<u>25,422</u>

<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>	<u>505,955</u>	<u>503,615</u>
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**MOVEMENTS IN CARRYING AMOUNTS**

	<b>Land and Buildings</b>	<b>Office Furniture and Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
Balance at 1 January 2006	453,768	24,425	25,422	503,615
Additions	-	29,622	-	29,622
Disposals	-	-	-	-
Depreciation	<u>(9,688)</u>	<u>(12,828)</u>	<u>(4,766)</u>	<u>(27,282)</u>
Balance at 31 December 2006	<u>444,080</u>	<u>41,219</u>	<u>20,656</u>	<u>505,955</u>

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]**

	<b>2006</b>	<b>2005</b>
	\$	\$
<b>8. PAYABLES</b>		
Sundry Creditors	96,804	111,233
Unexpended Grants- Cultural Committee Fund	<u>281</u>	<u>281</u>
	<u>97,085</u>	<u>111,514</u>
<b>9. BUILDING EXPENSES</b>		
Cleaning	10,000	9,793
Electricity	10,157	10,590
Sundry Outgoings	<u>2,801</u>	<u>5,542</u>
	<u>22,958</u>	<u>25,925</u>
<b>10. PROFESSIONAL SERVICES</b>		
Audit Fees	19,500	19,500
Audit Fees - prior year	-	3,653
Legal Expenses	<u>3,816</u>	<u>26,383</u>
	<u>23,316</u>	<u>49,536</u>
<b>11. DONATIONS</b>		
Other	<u>1,245</u>	<u>6,082</u>
<b>12. CASH FLOW INFORMATION</b>		
<b>(a)</b> For the purposes of the cash flow statement, cash includes cash on hand and at call deposits with banks and other financial institutions.		
Money Market Call Account	552,967	529,155
Cash at Bank	261,273	36,668
Petty Cash	500	500
Long Service Leave Fund Cash Management Call Account	316,683	304,155
Long Service Leave Fund Bank Account	<u>37</u>	<u>37</u>
	<u>1,131,460</u>	<u>870,515</u>



**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]**

	<b>2006</b>	<b>2005</b>
	\$	\$
<b>12. CASH FLOW INFORMATION (Cont'd)</b>		
(b) Reconciliation of cash flow from operations with operating result		
<b>Net Surplus (Deficit)</b>	250,580	(123,995)
<b>Non-Cash Flows in Net Surplus (Deficit)</b>		
Depreciation	27,282	26,710
Deficit on disposal of Assets	-	947
<b>Changes in Assets and Liabilities</b>		
(Increase) in Accrued Interest	(4,073)	-
Decrease/(Increase) in Sundry Debtors	13,873	(13,865)
Decrease/(Increase) in Amount Due from Branches	73,405	(25,003)
(Increase) in Prepayments	(1,433)	(3,784)
(Decrease) in Employee Entitlements	(56,204)	(89,649)
(Decrease)/Increase in Sundry Creditors	(14,429)	25,290
Decrease/(Increase) in Stock of Badges etc.	1,566	(2,746)
<b>CASH FLOWS FROM OPERATIONS</b>	<u>290,567</u>	<u>(206,095)</u>

**13. SUPERANNUATION**

All employees of the National Council are entitled to benefits from a superannuation plan on retirement, disability or death. The National Council participated in a defined contribution plan. The benefits provided under this plan are based on accumulated contributions and earnings for each employee. The National Council's liability is limited to paying the contributions to the plan.

**14. RELATED PARTIES**

- (a) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the income statement under Salaries and Allowances - Officials.
- (b) The aggregate amount paid during the financial period to a superannuation plan in respect of the retirement of officers was \$14,344 (2005: \$17,654).
- (c) There have been no other transactions between officers and the union other than those relating to their membership of the union and the reimbursement by the union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**15. REGISTERED OFFICE**

The registered office and principal place of business of the National Council is:

Level 1  
83-89 Renwick Street  
REDFERN NSW 2016

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]**

**16. FINANCIAL INSTRUMENTS**

**Interest Rate Risk**

The Council's exposure to interest rate risk and the effective weighted average interest rate for each class of financial assets and financial liabilities is set out below:

<b>31 December 2006</b>	<b>Floating Interest Rate \$</b>	<b>Non Interest Bearing \$</b>	<b>Total \$</b>
<b>Financial Assets</b>			
Cash Assets	261,273	500	261,773
Receivables	-	204,192	204,192
Investments (<1 year)	552,967	-	552,967
Long Service Leave Fund	316,720	-	316,720
	<u>1,130,960</u>	<u>204,692</u>	<u>1,335,652</u>

Weighted Average Interest Rate: 4.11%

**Financial Liabilities**

Payables	-	97,085	97,085
Net Financial Assets	<u>1,130,960</u>	<u>107,607</u>	<u>1,238,567</u>

**31 December 2005**

	<b>Floating Interest Rate \$</b>	<b>Non Interest Bearing \$</b>	<b>Total \$</b>
<b>Financial Assets</b>			
Cash Assets	36,668	500	37,168
Receivables	-	287,398	287,398
Investments (<1 year)	529,155	-	529,155
Long Service Leave Fund	304,192	-	304,192
	<u>870,015</u>	<u>287,898</u>	<u>1,157,913</u>

Weighted Average Interest Rate: 4.58%

**Financial Liabilities**

Payables	-	111,514	111,514
Net Financial Assets	<u>870,015</u>	<u>176,384</u>	<u>1,046,399</u>

**Credit Risk Exposure**

Credit Risk is the risk that counter parties to a financial asset will fail to discharge their obligation, causing the National Council to incur financial loss. The credit risk exposure of the National Council to financial assets which have been recognised in the Statement of Financial Position is generally the carrying amounts, net of any provisions for doubtful debts. The carrying amounts of cash and non-interest bearing monetary financial assets and liabilities (eg receivables and payables) approximate net fair values.

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2006 [Cont'd]

**17. AMOUNTS DUE FROM BRANCHES**

	<b>TOTAL</b>	<b>VICTORIA</b>	<b>N.S.W.</b>	<b>SA &amp; NT</b>	<b>QLD.</b>	<b>TASMANIA</b>	<b>WA</b>
<b>AMOUNTS DUE FROM BRANCHES AT 1 JANUARY 2006</b>							
Capitation	241,483	102,618	66,146	5,542	62,280	884	4,013
A.C.T.U. Affiliation Fees	18,686	3,263	9,758	540	4,245	235	645
	<u>260,169</u>	<u>105,881</u>	<u>75,904</u>	<u>6,082</u>	<u>66,525</u>	<u>1,119</u>	<u>4,658</u>
<b>AMOUNTS CHARGED TO BRANCHES</b>							
Capitation	1,499,201	317,761	784,652	47,014	280,865	11,965	56,944
A.C.T.U. Affiliation Fees	83,583	14,542	43,479	2,662	18,939	1,049	2,912
	<u>1,582,784</u>	<u>332,303</u>	<u>828,131</u>	<u>49,676</u>	<u>299,804</u>	<u>13,014</u>	<u>59,856</u>
<b>AMOUNTS RECEIVED FROM BRANCHES</b>							
Capitation	1,560,762	309,239	809,093	48,740	329,974	11,675	52,041
A.C.T.U. Affiliation Fees	95,427	14,542	53,237	1,328	23,184	1,049	2,087
	<u>1,656,189</u>	<u>323,781</u>	<u>862,330</u>	<u>50,068</u>	<u>353,158</u>	<u>12,724</u>	<u>54,128</u>
<b>AMOUNTS DUE FROM BRANCHES AT 31 DECEMBER 2006</b>							
Capitation	179,922	111,140	41,705	3,816	13,171	1,174	8,916
A.C.T.U. Affiliation Fees	6,842	3,263	-	1,874	-	235	1,470
	<u>186,764</u>	<u>114,403</u>	<u>41,705</u>	<u>5,690</u>	<u>13,171</u>	<u>1,409</u>	<u>10,386</u>

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**INDEPENDENT AUDIT REPORT**

To the members of the Australian Rail Tram and Bus Industry Union, National Council

**Scope**

*The Financial Report and the Responsibility of the National Executive and the National Secretary*

The financial report comprises the income statement, balance sheet, statement of changes in accumulated funds, cash flow statement, accompanying notes to the financial statements and the National Executive's Statement for Australian Rail Tram and Bus Industry Union National Council for the year ended 31 December 2006.

The National Executive and the National Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

*Audit Approach*

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the National Council. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the National Council's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the National Executive and the National Secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION  
NATIONAL COUNCIL**

**Audit Opinion**

In our opinion the general purpose financial report of Australian Rail Tram and Bus Industry Union National Council is in accordance with the Workplace Relations Act 1996, including:

- (i) giving a true and fair view of the National Council's financial position as at 31 December 2006 and its performance for the year ended on that date; and
- (ii) complying with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia; and
- (iii) complying with the requirements of the RAO Schedule.



**A J Williams & Co**  
Chartered Accountants



**David McLean**  
Registered Company Auditor  
SYDNEY NSW 2000

23 July 2007

**MINUTES OF MEETING OF THE COMMITTEE OF MANAGEMENT  
TELECONFERENCE OF THE AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION –  
NATIONAL EXECUTIVE HELD 23rd July, 2007.  
(Meeting Commenced at 12.00pm with  
Trevor Dobbyn National President in the Chair**

**Present:** Robert Hayden.....National Secretary  
Trevor Dobbyn..... National President  
Peter Jenkins..... National Vice President  
Alex Claassens.....Delegate to National Executive  
Mick Schmitzer.....NSW Delegate National Executive  
Joanne McCallum.....National Vice President Affirmative  
Action (Women),  
Nick Lewocki..... Secretary NSW Branch  
Ashley Waddell.....Secretary SA & NT Branch  
Phil Woodcock .....Secretary RTBU-WA Branch  
Samantha Simonetis.....Secretary Tasmanian Branch  
Phillip Kessey.....Assistant National Secretary  
(Administrative) Division,  
Greg Harvey.....Assistant National Secretary  
(Rail Operations) Division  
Dennis Ellis.....Assistant National Secretary  
(Fleet, Manufacture) Division  
David Mathie..... Assistant National Secretary  
(Locomotive) Division  
Lou Di Gregorio.....Victorian Branch Delegate

**Apologies:** Apologies were tendered on behalf of Peter Allen, David Matters and Ross Schimke out of range in Mt Isa.  
Phil Altieri & Owen Doogan on Annual Leave

**2006 YEAR  
FINANCIAL REPORTS  
AND STATEMENTS**

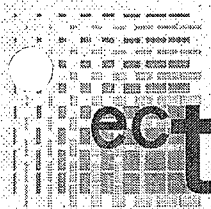
The Secretary tabled the 2006 Year Financial Statements together with Auditor Report, Accounting Officer Certificate and Committee of Management Certificate  
**RESOLVED** to accept the Financial Statements, Reports and Certificates.

**Moved by:** Ashley Waddell  
**Seconded by:** Lou Di Gregorio

The Motion was put and declared **CARRIED**.

**CLOSURE:**

There being no further business the meeting closed at 12.10pm.



# ECT Reservation Confirmation OpAssist!



## CONTACT DETAILS

**Organisation Name:** Rail Tram & Bus Union - National  
**Contact Name:** Dorothy Sutton  
**Contact Phone:** 02 9310 3966  
**Contact Fax:** 02 9319 2096  
**Contact Email:** dsutton@rtbu-nat.asn.au

## CONFERENCE DETAILS

**Conference Type:** OpAssist!  
**DATE & TIME:** Monday 23 July 2007 @ 12:00  
**Time Zone:** NSW, ACT, Vic, Tas  
**Conference ID:** 175998  
**Recording:** No

## PARTICIPANTS

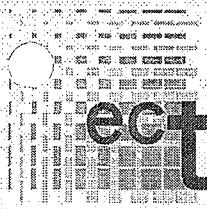
NAME	PHONE	COMMENTS
(c) Greg Harvey	0293103966	& Robert Hayden
Ashley Waddell	0883470616	
Dennis Ellis	██████████	
Joanne McCallum	██████████	
Lou Di Gregorio	0396003410	
Nick Lewocki	0292643400	& Alex Claassens, Phil Kessey, Mick Schmitzer
Peter Jenkins	0293197277	
Phil Woodcock	0892256722	
Samantha Simonetis	0362286188	

### Important Instructions For Participants

1. Please be waiting by your phone 5 minutes prior to the scheduled start time;
2. To contact an operator for assistance during the conference dial \*0;
3. To mute/unmute your line dial \*6;
4. Participants are reminded NOT to put their lines on HOLD, nor answer calls waiting during the conference.

Participants wishing to dial into their conference can use a free call number listed below \*

Australia 1800 333 703



# ECT Reservation Confirmation OpAssist!



## CONTACT DETAILS

**Organisation Name:** Rail Tram & Bus Union - National  
**Contact Name:** Dorothy Sutton  
**Contact Phone:** 02 9310 3966  
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**Conference ID:** 175998  
**Recording:** No

## PARTICIPANTS

NAME	PHONE	COMMENTS
(c) Greg Harvey	0293103966	& Robert Hayden
Ashley Waddell	0883470616	
Dennis Ellis	[REDACTED]	
Joanne McCallum	0243521450	
Lou Di Gregorio	0396003410	
Nick Lewocki	0292643400	& Alex Claassens, Phil Kessey, Mick Schmitzer
Peter Jenkins	0293197277	
Phil Woodcock	0892256722	
Samantha Simonetis	0362286188	
Trevor Dobbyn	0396003030	

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Participants wishing to dial into their conference can use a free call number listed below \*

Australia 1800 333 703



**MINUTES OF MEETING OF THE COMMITTEE OF MANAGEMENT  
TELECONFERENCE OF THE AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION –  
NATIONAL EXECUTIVE HELD FRIDAY 14 September, 2007.**

**(Meeting Commenced at 10.00am with  
Trevor Dobbyn National President in the Chair)**

**Present:**

Robert Hayden.....	National Secretary
Gregory Harvey.....	Acting National Secretary
Trevor Dobbyn.....	National President
Peter Jenkins.....	National Vice President
Joanne McCallum.....	National Vice President Affirmative Action (Women)
Nick Lewocki.....	Secretary NSW Branch
Alex Claassens.....	Delegate to National Executive
Ashley Waddell.....	Secretary SA & NT Branch
Phil Woodcock.....	Secretary RTBU-WA Branch
Phillip Kessey.....	Assistant National Secretary (Administrative) Division,
Ross Schimke.....	Assistant National Secretary (Infrastructure) Division
David Mathie.....	Assistant National Secretary (Locomotive) Division
Peter Allen.....	Qld Branch Delegate
Michael Schmitzer.....	NSW Branch Delegate.
Phil Altieri.....	Assistant National Secretary (Tram & Bus Division)
Dennis Ellis.....	Assistant National Secretary (Fleet Manufacture)
Phil Kessey.....	Assistant National Secretary (Administrative Division)

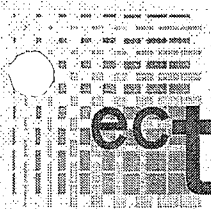
**Apologies:** Apologies were tendered on behalf of David Matters, Owen Doogan, S. Simonetis on tour.

**2006 YEAR  
FINANCIAL REPORTS  
AND STATEMENTS**

The Secretary tabled the 2006 Year Financial Statements together with Auditor Report, Accounting Officer Certificate and Committee of Management Certificate  
**RESOLVED** to accept the Financial Statements, Committee Management Report, Operating Report and the Auditor's Report and Certificates as published in the Rail, Tram and bus Worker Journal, Volume 15 – Number 2 Winter, 2007, and request the Secretary to lodge the same with the Industrial Registrar.

**Moved by:** Bob Hayden  
**Seconded by:** Phil Woodcock

**CLOSURE:** **Carried:** There being no further business the meeting closed at ---pm.



# ECT Reservation Confirmation OpAssist!



## CONTACT DETAILS

**Organisation Name:** Rail Tram & Bus Union - National  
**Contact Name:** Dorothy Sutton  
**Contact Phone:** 02 9310 3966  
**Contact Fax:** 02 9319 2096  
**Contact Email:** dsutton@rtbu-nat.asn.au

## CONFERENCE DETAILS

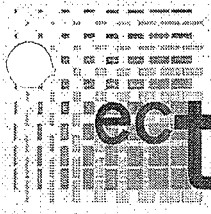
**Conference Type:** OpAssist!  
**DATE & TIME:** Friday 14 September 2007 @ 10:00  
**Time Zone:** NSW, ACT, Vic, Tas  
**Conference ID:** 177942  
**Recording:** No

## PARTICIPANTS

NAME	PHONE	COMMENTS
(c) Robert Hayden	0293103966	
Alex Claassens	0292643400	
Ashley Waddell	0882432511	
David Mathie	██████████	
Dennis Ellis	██████████	
Greg Harvey	██████████	
Joanne McCallum	0243521450	
Lou Di Gregorio	0396002039	
Mick Schmitzer	0249614311	
Nick Lewocki	██████████	
Peter Allen	0738394988	
Peter Jenkins	0293197277	
Phil Altieri		tba
Phil Kessey	██████████	
Phil Woodcock	0892256722	
Ross Schimke	0738394988	
Samantha Simonetis	0362286188	
Trevor Dobbyn	0396003030	

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3. To mute/unmute your line dial \*6;



# ECT Reservation Confirmation OpAssist!



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**Participants wishing to dial into their conference can use a free call number listed below \***

Australia	1800 333 703
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Rail, Tram & Bus Industry Union National Office : National Council Concise Report Dec 2006 - Windows Internet Explorer



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**National Council Concise Report Dec 2006**

30 July 2007

Comprising of: National Executive's Statement - Income Statement - Balance Sheet - Statement of Changes in Accumulated Funds - Cash Flow Statement and notes to the financial statements. - Independent Audit Report

Click on link below:

[National Council Concise Report Dec 2006](#)

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**Contact Details**  
 Mr Robert Hayden - National Secretary  
 Ph: (02) 9310 3956  
 Fax: (02) 9319 2096  
[rtbu@rtbu-nat.asn.au](mailto:rtbu@rtbu-nat.asn.au)  
[www.rtbu-nat.asn.au](http://www.rtbu-nat.asn.au)

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Rail Tram and Bus Industry Union

# AUSTRALIAN RAIL TRAM & BUS WORKER

Volume 15, Number 2, Winter 2007



## OUT TO WIN



Muzza goes North



BBO stopper



Art of rail

# AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION NATIONAL COUNCIL

## Information on the Australian Rail, Tram and Bus Industry Union, National Council Concise Financial Report:

The financial statements and disclosures in the concise financial report have been derived from the 2006 financial report of the Australian Rail, Tram and Bus Industry Union, National Council.

A copy of the full financial report and auditors report can be sent to any members, free of charge, upon request.

This discussion and analysis is provided to assist members in understanding the concise report. The discussion and analysis is based on Australian Rail, Tram and Bus Industry Union, National Council 2006 financial report.

### Income Statement:

The surplus attributed to members this year is \$250,580 compared to a deficit of \$123,995 in 2005. This surplus is mainly due to the following:

- An increase in Capitation income as a result of Branch Capitation increasing by 2%
- An increase in Book-keeping and Accounting due to the outsourcing of this work to the Qld Branch
- A decrease in Campaign expenses due to the finalisation of the Pacific National Campaign.
- A Decrease in Meeting and Conference expenses due to there being no National Council during the 2005-2006 Year.

### Balance Sheet:

Total assets increased by \$179,947 mainly due to an increase in Cash while total liabilities decreased by \$70,633 mainly due to a reduction in provision for long service leave. As a consequence members funds increased by \$250,580 from the 2005 year.

### Cash Flow Statement:

Cash assets increased from \$870,515 as at 31 December 2005 to \$1,131,460 as at 31 December 2006. Cash provided by operating activities during the year was \$290,567 compared to cash used in operating activities of \$205,845 in 2005. This was a result of:

- An increase in Capitation income as a result of Branch Capitation increasing by 2%
- An increase in Book-keeping and Accounting due to the outsourcing of this work to the Qld Branch
- A decrease in Campaign expenses due to the finalisation of the Pacific National Campaign.
- A Decrease in Meeting and Conference expenses due to there being no National Council during the 2005-2006 Year.

ROBERT HAYDEN  
NATIONAL SECRETARY  
23RD July 2007

## OPERATING REPORT

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Council, for the financial year ended 31st December 2006,
- the results of those activities and
- any significant changes in the nature of those activities as required under s.254 Workplace Relations Act 1996.

### 1. Principal Activities of the National Council

The principal activities of the National Council of the Union, as conducted through the National Office, during the past year fell into the following categories:

#### ACTIVITIES

- Making agreements with employers
- Implementation of the decisions of the National Executive and National Council
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns.

- Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of branches and members as provided for within the rules of the union, within the scope of any statutory or legal obligations.
- The administration of federal awards, the certification of federal industrial agreements, the variation of awards following major test cases, and making application to vary federal awards on behalf of branches.
- National media and communications to members, branches and the broader community via media releases in support of campaigns, web based technology, including the national magazine RTBU Worker.
- Coordination of and Negotiation of key national industries, and assistance to branches on bargaining by request.
- The National Office has consulted with the ACTU on the development of claims to be pursued in the AIRC and union policy in general. Where appropriate, the National Office has assisted branches in the implementation of relevant decisions via the variation of awards.
- The National Office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to ART&BIU members, eg training, skill shortage, fatigue management, vehicle design.

### 2. Any Significant Changes in Activities

The following National rules were amended during the reporting period.

- 9 Governing Bodies and Other Committees
- 22 Capitation Fees, Entrance Fees and Levies
- 23 Disbursement of Funds
- 28 National Council
- 29 National Executive
- 47 Branch Offices: Eligibility and Term of Office
- 90B Transitional Rule

### 3. Details of any Significant Changes in Financial Affairs

The financial affairs of the National Office have altered marginally due to the following:

- An increase in Capitation income as a result of Branch Capitation increasing by 2%
- An increase in Book-keeping and Accounting due to the outsourcing of this work to the Qld Branch
- A decrease in Campaign expenses due to the finalisation of the Pacific National Campaign.
- A Decrease in Meeting and Conference expenses due to there being no National Council during the 2005-2006 Year.

During the 2005-6 financial year, the National Office funded branches to implement mutually agreed growth projects and activities arising out of agreed branch projects and industrial campaigns.

### 4. Right of Members to Resign

All Members of the Union have the right to resign from the Union in accordance with Rule 14 of the Union Rules (and Section 174 of the Workplace Relations Act); namely by providing notice addressed and delivered to the Secretary of the relevant Branch, including via email. In accordance with section 174(1) of the Workplace Relations Act a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purposes in the rules of the organisation or a branch of the organisation.

### 5. Board Positions held by officers, employees of the National Office

To the best of our knowledge and belief, only the following Officers held any of the fol

- a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- a director of a company that is the trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- where a criterion for the officer being the trustee or director is that the officer is an officer of a registered organisation.

The member(s) listed below hold the following position(s) as trustees or company directors:

OFFICIAL	ORGANISATION
Raul Baonza	a. An Employee Representative appointed to the Trustee Board of the State Trustee Corporation b. A Director of the Trades Hall Association c. A Director of Australian Industrial and Skills Forum Pty Ltd d. A Director of the Transport and Logistics Centre (TALC)
Alex Claassens	A Director of Australian Industrial and Skills Forum Pty Ltd
Doug Klineberg	A Director of Australian Industrial and Skills Forum Pty Ltd
Mark Morey	Company Secretary of Australian Industrial and Skills Forum Pty Ltd

**6. Membership of the Union.**

There were 32,429 members of the union as at 31st December 2006.

**7. Employees of the National Council.**

As at 31 December 2006 the National Council employed 6 full time employees and 1 part time employee with a total number of 6.5 employees on a full time equivalent basis.

**8. Declared Results of 2006 Elections**

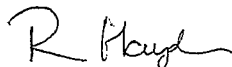
In 2006 the Australian Electoral Commission conducted elections for the Rail, Tram and Bus Union (RTBU) National Union in accordance with Regulation 147(e).

**9. Members of the National Executive**

The following persons were members of the National Executive, during the year ending 31st December 2006;

Robert Hayden	National Secretary	1.01.2006 to 31.12.2006
Trevor Dobbyn	National President	1.01.2006 to 31.12.2006
Peter Jenkins	National Vice President	1.01.2006 to 31.12.2006
Joanne McCallum	National Vice President Affirmative Action	1.01.2006 to 31.12.2006
Nick Lewocki	Branch Secretary – NSW	1.01.2006 to 31.12.2006
Sandro Amicosante	Branch Secretary – Tas	1.01.2006 to 31.12.2006
Owen Doogan	Branch Secretary – QLD	1.01.2006 to 31.12.2006
Ray Hancox	Branch Secretary – SA&NT	1.01.2006 to 02.11.2006
Ashley Waddell	Branch Secretary – SA&NT	3.11.2006 to 31.12.2006
Bob Christison	Branch Secretary – WA	1.01.2006 to 18.12.2006
Phillip Woodcock	Branch Secretary – WA	19.12.2006 to 31.12.2006
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2006 to 31.12.2006
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2006 to 31.12.2006
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2006 to 31.12.2006
Dave Mathie	Assistant National Secretary – Locomotive	1.01.2006 to 31.12.2006
Raul Baonza	Assistant National Secretary – Tram & Bus	1.01.2006 to 31.12.2006
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2006 to 31.12.2006
Alex Claassens	NSW Branch Delegate	1.05.2006 to 31.12.2006
David Matters	Qld Branch Delegate	1.01.2006 to 31.12.2006
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2006 to 31.12.2006
Michael Schmitzer	NSW Branch Delegate	1.01.2006 to 31.12.2006
Noel Morris	Qld Branch Delegate	1.01.2006 to 31.12.2006

For and on behalf of the National Council



Robert Hayden  
NATIONAL SECRETARY  
Dated: 23rd July, 2007


**NATIONAL EXECUTIVE'S STATEMENT**

On 23rd July 2007 the National Executive of the Rail Tram and Bus Union – National Council passed the following resolution in relation to the general purpose financial report ("GPFR") of the National Council for the year ended 31 December 2006.

The National Executive declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the National Council for the financial year ended 31 December 2006;
- (d) there are reasonable grounds to believe that the National Council will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 31 December 2006 and since the end of the financial year:
  - (i) meetings of the National Executive were held in accordance with the rules of the organisation and the rules of the National Council; and
  - (ii) the financial affairs of the National Council have been managed in accordance with the rules of the organisation and the rules of the National Council; and
  - (iii) the financial records of the National Council have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the National Council have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no information has been sought in any request of a member of the National Council or a Registrar under section 272 of the RAO Schedule; and
  - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the RAO Schedule.
- (f) during the financial year ended 31 December 2006 the National Council did not participate in any recovery of wages activity.

For the National Executive:



ROBERT HAYDEN  
23rd July 2007



**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006 (\$)	2005 (\$)
<b>INCOME</b>		
Capitation	1,362,910	1,131,965
Interest	43,526	51,435
Rental Income	4,600	4,600
Sundry Income	-	6,106
<b>TOTAL INCOME</b>	<b>1,411,036</b>	<b>1,194,106</b>
<b>EXPENDITURE</b>		
Depreciation	27,282	26,710
<b>Employee Benefits Expense</b>		
Salaries and Allowances		
- Officials	93,998	93,113
- Employees	433,316	401,668
Accrued Annual Leave	48,580	33,968
Long Service Leave	18,706	(3,578)
Fringe Benefits Tax	5,499	2,725
Payroll Tax	6,404	5,902
Redundancy	-	38,883
Superannuation	76,306	112,341
	<b>682,809</b>	<b>685,022</b>
<b>Other Expenses</b>		
Affiliation Fees	21,995	25,962
Attendance Fees and Allowances	17,960	10,286
Book-keeping and Accounting	67,753	26,311
Building Expenses	22,958	25,925
Campaigns	48,532	130,583
Deficit on Disposal of Asset	-	947
Donations	1,245	6,082
General Expenses	13,372	8,097
Insurance	6,883	11,187
Media	52,208	38,450
Meeting and Conference Expenses	70,853	156,398
Motor Vehicle Expenses	3,575	2,488
Postage	3,842	3,128
Printing and Stationery	6,166	9,213
Professional Services	23,316	49,536
Publications	25,975	31,444
Repairs and Maintenance	17,478	4,047
Research Projects	-	12,500
Subscriptions	15,620	9,924
Telephone	21,987	22,035
Training Expenses	8,647	21,826
	<b>450,365</b>	<b>606,369</b>
<b>TOTAL EXPENDITURE</b>	<b>1,160,456</b>	<b>1,318,101</b>
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>	<b>250,580</b>	<b>(123,995)</b>

(The attached notes form part of these financial statements)

**BALANCE SHEET AS AT 31 DECEMBER 2006**

	Note	2006 (\$)	2005 (\$)
<b>ACCUMULATED FUNDS</b>			
		1,612,785	1,362,205
Represented by			
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	261,773	37,168
Receivables	5	222,742	306,080
Investments	6	869,687	833,347
		<b>Total Current Assets</b>	<b>1,354,202</b>
<b>Non Current Assets</b>			
Property, Plant and Equipment	7	505,955	503,615
		<b>Total Non Current Assets</b>	<b>505,955</b>
<b>TOTAL ASSETS</b>		<b>1,860,157</b>	<b>1,680,210</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Provision for Accrued Annual Leave		63,469	60,487
Provision for Long Service Leave		65,261	87,352
Payables	8	97,085	111,514
		<b>Total Current Liabilities</b>	<b>225,815</b>
<b>Non Current Liabilities</b>			
Provision for Long Service Leave		21,557	58,652
		<b>Total Non Current Liabilities</b>	<b>21,557</b>
<b>TOTAL LIABILITIES</b>		<b>247,372</b>	<b>318,005</b>
<b>NET ASSETS</b>		<b>1,612,785</b>	<b>1,362,205</b>

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS FOR THE YEAR ENDED 31 DECEMBER 2006**

	Accumulated Funds (\$)
Balance at 1 January 2005	1,486,200
Net Deficit for Year	(123,995)
<b>Balance at 31 December 2005</b>	<b>1,362,205</b>
Net Surplus for Year	250,580
<b>Balance at 31 December 2006</b>	<b>1,612,785</b>



**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2006**

	Note	2006 (\$)	2005 (\$)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Capitation		1,424,471	1,125,649
Interest		39,453	51,435
Sundry Income		4,600	10,706
Payments to Suppliers and Employees		(1,177,957)	(1,393,885)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	12(b)	290,567	(206,095)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payments for Purchase of Fixed Assets		(29,622)	(81,024)
Proceeds from Sale of Fixed Assets			500
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		(29,622)	(80,524)
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<b>260,945</b>	<b>(286,619)</b>
Cash at Beginning of Year		870,515	1,157,134
<b>CASH AT END OF YEAR</b>	12(a)	<b>1,131,460</b>	<b>870,515</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2006**

**NOTE 1: BASIC PREPARATION OF THE CONCISE FINANCIAL REPORT**

The concise financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and the Australian Workplace Relations Act 1996.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full report of the Australian Rail Tram and Bus Industry Union, National Council. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financing and investing activities of Australian Rail Tram and Bus Union, National Council as the full financial report.

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 of the RAO Schedule which read as follows:

- (1) A member of a reporting unit, or a Registrar, 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).

**INDEPENDENT AUDIT REPORT**

To the members of the Australian Rail Tram and Bus Industry Union, National Council

**Scope**

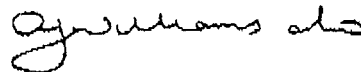
We have audited the concise financial report of Australian Rail Tram and Bus Industry Union, National Council for the financial year ended 31 December 2006 comprising the National Executive's Statement, Income Statement, Balance Sheet, Statement of Changes in Accumulated Funds, Cash Flow Statement and notes to the financial statements. The National Executive is responsible for the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report of Australian Rail Tram and Bus Industry Union, National Council for the year ended 31 December 2006. Our audit report on the full financial report was signed on 23 July 2006, and was not subject to any qualification.

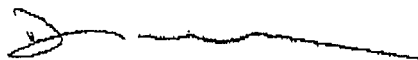
Our procedures in respect of the audit of the concise financial report included testing that the information in the concise financial report is consistent with the full financial report, and examination, on a test basis, of evidence supporting the amounts and other disclosures which were not directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report is presented fairly in accordance with Accounting Standards and the Workplace Relations Act 1996.

**Audit Opinion**

In our opinion, the concise financial report of Australian Rail Tram and Bus Industry Union, National Council complies with Accounting Standards and the Workplace Relations Act 1996.



A J Williams & Co Chartered Accountants



David McLean  
Registered Company Auditor SYDNEY NSW 2000  
23 July 2007



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Robert Hayden  
National Secretary,  
Australian Rail, Tram and Bus Industry Union  
83-89 Renwick Street  
REDFERN NSW 2016

Dear Mr Hayden

**Re: Lodgement of Financial Return – Australian Rail, Tram and Bus Industry Union,  
National Office – for year ending 31 December 2006 (FR2006/612)**

Thank you for lodging the above financial statements which were received in the Registry on 21 September 2007. The documents have been filed. However I draw your attention to the following item.

**Donations over \$1,000**

At Note 11 on page 15, a total of \$1,245 is listed as “Donations”. If this total included any single Donation exceeding \$1,000, a separate statement under s237 should be lodged, showing the relevant particulars required by that section of the Act. Otherwise, no further action is required.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'S Kellett'.

Stephen Kellett  
Statutory Services Branch

15 October 2007