



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 Gregory Harvey
National Secretary,
Australian Rail, Tram and Bus Industry Union
83-89 Renwick Street
REDFERN NSW 2016



Dear Mr Harvey

**Re: Lodgement of Financial Return – Australian Rail, Tram and Bus Industry Union,
National Office – for year ending 31 December 2007 (FR2007/585)**

Thank you for lodging the above financial statements which were received in the Registry on 20 August 2008.

The documents have been filed.

Yours sincerely,

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

Stephen Kellett
Statutory Services Branch

29 August 2008



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

web: www.rtbu-nat.asn.au

Wednesday, August 20, 2008

**Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011**

Dear Sir/Madam

Please find enclosed for financial year ending 31st December, 2007.

- Certificate by Secretary
- Copy of the Concise Report provided to members
- Full Financial Accounts
- Statement of Particulars and loans etc.

Yours faithfully

**Gregory Harvey
NATIONAL SECRETARY**





[Contact](#) | [Feedback](#) | [Links](#) | [Privacy](#) |

- About The RTBU
- News
- Branches
- RTBU Organising Centre
- Trains of Treasure
- For Students

[RTBU News](#)

[Find a RTBU Branch](#)



Journal Archive

National Council - Concise Financial Report 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
 [READ MORE]

Special Bulletin - National Election Notice - 8th May, 2008

SPECIAL BULLETIN - NATIONAL ELECTION NOTICE
 - National Secretary
 - National Vice President
 [READ MORE]

ACTU Media Release Tuesday 27 November 2007 - 28/11/07

RTBU News
 [READ MORE]

Journal - Australian Rail, Tram & Bus Worker - September 2007

Winter 2007 - Vol.15 No. 1: OUT TO WIN - Muzza goes North - BBQ Stopper - Art of Rail...
 [READ MORE]

Financial Report for the Tasmanian Branch of the Rtbu - 8th August, 2007

Operating Report - Statements of Cash Flows - Statement of Income and Expenditure - Auditors Report...
 [READ MORE]

Brisbane Urban Corridor Strategy - 20 July 2007

The Rail, Tram and Bus Union (RTBU) has a special interest in transport and rail transport in particular, and on behalf of its members, is seeking the right policy approach to the long term development of the Brisbane Urban Corridor Strategy. ...
 [READ MORE]

Journal - Australian Rail, Tram & Bus Worker - April 2007

JOURNAL - AUSTRALIAN RAIL, TRAM & BUS WORKER - 18 April 2007
 AUTUMN 2007 - Vol 15 No. 1 - BUSH WHACKED BY LONG HOURS - Barry's Final Siren - Women's Work - Rallying Around...
 [READ MORE]



Your Rights at Work



RTBU-PacNat
 Member's Intermodal Train Crew 2007



- » Brazilian and Canadian Union Leaders Meet in Thompson - *Brazil - 12 Aug 2008*
- » Itac's now official - *Tanzania - 12 Aug 2008*
- » A sister's story - *Colombia - 11 Aug 2008*
- » Help NSZZ Solidarnosc to halt mass layoffs at Polish turkey processor - *Poland - 09 Aug 2008*
- » Decision time for Wal-Mart as first contract looms - *Canada - 09 Aug 2008*
- » Wal-Mart to sign collective contracts at all China stores - *China - 08 Aug 2008*
- » Cosatu strike sweeps across the country - *South Africa - 07 Aug 2008*

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31st DECEMBER, 2007

On 22nd July, 2008 the National Executive of the Australian Rail Tram & Bus Industry Union, National Council passed the following resolution in relation to the general purpose financial report (GPFR) of the National Council for the financial year ended 31st December, 2007:

- (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 fair view of the financial performance, financial position and cash flows of the National Council for the financial year to which they relate;
- (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 to which the GPFR relates and since the end of that year:
 - (i) meetings of the National Council were held in accordance with the rules of the organisation including the rules of the National Council concerned ;and
 - (ii) the financial affairs of the National Council has been managed in accordance with the rules of the organisation including the rules of the branch concerned; 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 reporting units of the organisation; and
 - (v) no further information has been sought in any request of a member of the National Council or a Registrar duly made under section 272 of the RAO Schedule; and
 - (vi) no order for inspection of financial records have been made by the Commission under section 273 of the RAO Schedule.
- (f) The National Council has not derived any revenue during the year as a result of any recovery of wages activity it may have undertaken on behalf of members.

Signed in accordance with such resolution as is passed by the National Council Executive

Greg Harvey

Signed at Sydney 22nd of July, 2008.

Information on the Concise Financial Report

The Committee of Management of the Australian Rail, Tram & Bus Industry Union National Council has resolved to provide a concise financial report to members for the financial year ended 31 December 2007.

The concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the National Office as the full report. A copy of the full report and auditor's report will be sent to any member who requests them free of charge.

Members are advised of the following provisions:

RAO Schedule of the Workplace Relations Act 1996

272 Information to be provided to members or Registrar

- (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
 CONCISE FINANCIAL REPORT
 FOR THE YEAR ENDED 31st DECEMBER, 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 2007,
- 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 The National office has consulted wit 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

There were no amendments to the National rules during the reporting period.

3. Details of any Significant Changes in Financial Affairs

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

- **A change in Book-keeping and Accounting due to the outsourcing of this work to the NSW Branch**
- **An increase in Meeting and Conference expenses due to there being a National Council during the Year 2007.**

During the 2006-7 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.

14 - RESIGNATION FROM MEMBERSHIP

- (1) A member may resign from membership of the Union by written notice addressed and delivered to the Secretary of his/her Branch.
- (2) A notice of resignation from membership of the Union takes effect:-
 - (a) where the member ceases to be eligible to become a member of the Union:-
 - (i) on the day on which the notice is received by the Union; or

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

whichever is later; or
- (b) In any other case:-
 - (i) at the end of two weeks; or
 - (ii) on the day specified in the notice;

whichever is later.
- (3) Any subscriptions, fees, fines and levies owing but not paid by a former member of the Union in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a Court of competent jurisdiction, as a debt due to the Union.
- (4) A notice delivered to the Branch Secretary shall be deemed to have been received by the Union when it was delivered.
- (5) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered to the Branch Secretary.
- (6) A resignation from membership of the Union is valid even if it is not effected in accordance with this Rule, if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.

174 Resignation from membership

(1) A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Note: The notice of resignation can be given electronically if the organisation's rules allow for this (see section 9 of the Electronic Transactions Act 1999).

- (2) A notice of resignation from membership of an organisation takes effect:
 - (a) where the member ceases to be eligible to become a member of the organisation:
 - (i) on the day on which the notice is received by the organisation; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or
 - (b) in any other case:
 - (i) at the end of 2 weeks, or such shorter period as is specified in the rules of the organisation, after the notice is received by the organisation; or
 - (ii) on the day specified in the notice;

whichever is later.

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

(4) A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.

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

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

Note: Regulations may require employers who offer payroll deduction facilities to inform employees that cessation of payroll deduction by an employee does not constitute resignation (see ~~section~~ 359).

5. Board Positions held by officers, employees of the National Office to be inserted here.

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 are:

- 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
Nick Lewocki	<ul style="list-style-type: none"> • An Employee Representative appointed to the Trustee Board of the State Trustee Corporation • A Director of the Trades Hall Association • A Director of Australian Industrial and Skills Forum Pty Ltd • A Director of the Transport and Logistics Centre (TALC)
Alex Claassens	<ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd
Doug Klineberg	<ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd
Mark Morey	<ul style="list-style-type: none"> • Company Secretary of Australian Industrial and Skills Forum Pty Ltd

6. Membership of the Union.

There were 32,817 members of the union as at 31st December 2007.

7. Employees of the National Council.

As at 31 December 2007 the National Council employed 5 full time employees and one half part time employees with a total number of 5½ employees on a full time equivalent basis.

8. Members of the National Executive

The following persons were members of the National Executive, during the year ending 31st December 2007;

Robert Hayden	National Secretary	1.01.2007 to 31.12.2007
Trevor Dobbyn	National President	1.01.2007 to 31.12.2007
Peter Jenkins	National Vice President	1.01.2007 to 31.12.2007
Joanne McCallum	National Vice President Affirmative Action	1.01.2007 to 31.12.2007
Nick Lewocki	Branch Secretary – NSW	1.01.2007 to 31.12.2007
Samantha Simonetis	Branch Secretary – Tas	1.01.2007 to 31.12.2007
Owen Doogan	Branch Secretary – QLD	1.01.2007 to 31.12.2007
Ashley Waddell	Branch Secretary – SA&NT	1.01.2007 to 02.11.2007
Phillip Woodcock	Branch Secretary – WA	19.12.2007 to 31.12.2007
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2007 to 31.12.2007
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2007 to 31.12.2007
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2007 to 31.12.2007

Dave Mathie	Assistant National Secretary – Locomotive	1.01.2007 to 31.12.2007
Phil Altieri	Assistant National Secretary – Tram & Bus	1.01.2007 to 31.12.2007
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2007 to 31.12.2007
Alex Claassens	NSW Branch Delegate	1.05.2007 to 31.12.2007
David Matters	Qld Branch Delegate	1.01.2007 to 31.12.2007
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2007 to 31.12.2007
Michael Schmitzer	NSW Branch Delegate	1.01.2007 to 31.12.2007
Peter Allen	Qld Branch Delegate	1.01.2007 to 31.12.2007

Greg Harvey

ACTING NATIONAL SECRETARY

Dated: 22nd July, 2008

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
 NATIONAL COUNCIL
 CONCISE FINANCIAL REPORT
 FOR THE YEAR ENDED 31st DECEMBER, 2007

INCOME STATEMENT For the Year Ended 31st December 2007

	2007	2006
<u>INCOME</u>		
Interest Received	43,858	43,525
Rent Received	3,450	4,600
Capitation	1,461,031	1,362,910
Affiliations	474	—
IR Campaign Levy	149,505	—
Other Income	9,904	—
	1,668,222	1,411,035
TOTAL INCOME	1,668,222	1,411,035
<u>LESS EXPENSES INCURRED</u>		
Accountancy	930	67,753
Air Fares & Travelling Expenses	2,363	—
Attendance Fee & Allowances	32,310	13,533
Audit Fees	19,500	19,500
Annual Leave Expense	1,675	48,581
Bank Charges & F.I.D. etc	777	822
Building Expenses	16,905	22,958
Campaigns	158,949	48,285
Conferences and Meetings	129,178	70,853
Consultants Fees	2,127	—
Depreciation	21,203	27,282
Affiliations Fees	(2,524)	21,995
Donations	2,773	1,245
Council, Executive Expenses	29,715	—
Fines	433	196
Fringe Benefits Tax	3,717	5,499
General Expenses	13,782	15,545
Insurances - General	7,513	6,883
Interest - Bank	1	—
Long Service Leave	(25,194)	18,707

Legal Expenses	83,681	3,816
Media	52,323	52,508

INCOME STATEMENT For the Year Ended 31st December 2007 (Con't)

Motor Vehicle Expenses	7,515	3,575
Publications	18,566	25,975
Payroll Tax	8,812	6,404
Postage	3,362	3,852
Printing and Stationery	9,185	6,166
Remuneration-Officer Holders	95,132	93,997
Remuneration- Employees	444,715	433,316
Repairs and Maintenance	14,304	17,478
Staff Amenities	607	1,171
Staff Training	159	8,647
Superannuation	65,520	76,306
Subscriptions and Memberships	36,185	15,620
Telephone	33,687	21,987
Badges & Other Items	2,520	—
TOTAL EXPENSES INCURRED	1,292,406	1,160,455
<u>NET INCOME</u>	375,816	250,580

BALANCE SHEET As at 31st December 2007

	2007	2006
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	1,482,010	1,131,460
Receivables	274,147	210,925
Other	—	11,818
	<hr/>	<hr/>
<u>TOTAL CURRENT ASSETS</u>	1,756,157	1,354,203
	<hr/>	<hr/>
<u>NON-CURRENT ASSETS</u>		
Financial Assets	60	—
Property	434,392	444,080
Plant & Equipment	71,375	41,219
Motor Vehicles	25,394	20,656
	<hr/>	<hr/>
<u>TOTAL NON-CURRENT ASSETS</u>	531,221	505,955
	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	2,287,378	1,860,158
	<hr/>	<hr/>
<u>CURRENT LIABILITIES</u>		
Accounts Payable	157,705	97,087
Provisions	126,768	128,730
	<hr/>	<hr/>
<u>TOTAL CURRENT LIABILITIES</u>	284,473	225,817
	<hr/>	<hr/>
<u>NON-CURRENT LIABILITIES</u>		
Provisions	—	21,557
	<hr/>	<hr/>
<u>TOTAL NON-CURRENT LIABILITIES</u>	—	21,557
	<hr/>	<hr/>
<u>TOTAL LIABILITIES</u>	284,473	247,374
	<hr/>	<hr/>
<u>NET ASSETS</u>	2,002,905	1,612,784
	<hr/>	<hr/>
<u>ACCUMULATED FUNDS</u>		
Reserves	13	14,305
Accumulated Surplus	14	1,612,784
	<hr/>	<hr/>
<u>ACCUMULATED FUNDS</u>	2,002,905	1,612,784
	<hr/>	<hr/>

STATEMENT OF CASH FLOWS For the Year Ended 31st December 2007

	2007	2006
	Inflows (Outflows)	Inflows (Outflows)
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation	1,406,943	1,424,471
Payments to suppliers and employees	(1,231,420)	(1,177,957)
Interest received	43,858	39,453
IR Campaign Levy	149,505	—
Sundry Income	13,828	4,600
	<hr/>	<hr/>
Net cash provided by (used in) operating activities (Note 2)	382,714	290,567
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(32,104)	(29,622)
Payment for purchase of investment.	(60)	—
	<hr/>	<hr/>
Net cash provided by (used in) investing activities	(32,164)	(29,622)
Net increase (decrease) in cash held	350,550	260,945
Cash at beginning of year	1,131,460	870,515
	<hr/>	<hr/>
Cash at end of year (Note 1)	1,482,010	1,131,460
	<hr/> <hr/>	<hr/> <hr/>
<u>NOTES TO THE STATEMENT OF CASH FLOWS</u>		
Note 1: Reconciliation of Cash		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:		
Cash at Bank and on Deposit	1,482,010	1,131,460
	<hr/>	<hr/>
	1,482,010	1,131,460

Note 2: Reconciliation of Cash Flow from Operations
with profit from ordinary activities after income tax

Profit from ordinary activities after income tax	375,816	250,580
Depreciation	21,203	27,282
Change in assets and liabilities		
(Increase)/Decrease in inventories	—	1,566
(Increase)/Decrease in receivables	(54,088)	87,278
(Increase)/Decrease in prepaid expenses	2,685	(1,433)
Increase/(Decrease) in creditors	60,618	(14,429)
Increase in Accrued Interest	—	(4,073)
Increase/(Decrease) in provision for employee entitlements	(23,520)	(56,204)
Cash flows from operations	382,714	290,567

INDEPENDENT AUDITOR'S STATEMENT

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

Scope

We have audited the concise financial report of The Australian Rail, Tram & Bus Industry Union, National Council for the financial year ended 31 December, 2007 comprising the Committee of Management Statement, Income Statement, Balance Sheet, Statement of Cash Flows and notes to the financial statements. The Committee of Management 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.

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 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, the Workplace Relations Act 1996 and the Industrial Relations Act 1996

Audit Opinions

In our opinion, the Concise Financial Report of The Australian Rail, Tram & Bus Industry Union, National Council for the year ended 31st December, 2007 is in accordance with the full audited general purpose financial report available for inspection my members. The Audit opinion, express in that report is as follows:

In our opinion, the general purpose financial report of the Australian Rail, Tram & Bus Industry Union, National Council presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia as well as the requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

Ken Mangraviti

Registered Company Auditor

Ken Mangraviti Pty Ltd
Chartered Accountants

Dated :22 July, 2008

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

FINANCIAL REPORT

For the Year Ended 31st December 2007

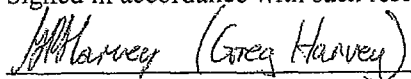
NATIONAL EXECUTIVE STATEMENT

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION NATIONAL OFFICE

On 22/7/08 the National Executive of the Australian Rail Tram & Bus Industry Union, National Office passed the following resolution in relation to the general purpose financial report (GPFR) of the National Council for the financial year ended 31st December, 2007 :

- (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 fair view of the financial Performance, financial position and cash flows of the National Council for the financial year ended 31 December 2007.
- (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 to which the GPFR relates and since the end of that year:
 - (i) meetings of the National Executive were held in accordance with the rules of the organisation including the rules of the National Council concerned; and
 - (ii) the financial affairs of the National Council have been managed in accordance with the rules of the organisation including the rules of the National Council concerned; 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 further information has been sought in any request of a member of the National Council or a Registrar duly made under section 272 of the RAO Schedule; and
 - (vi) no order for inspection of financial records have been made by the Commission under section 273 of the RAO Schedule.
- (f) The National Council has not derived any revenue during the year as a result of any recovery of wages activity it may have undertaken on behalf of members.

Signed in accordance with such resolution as is passed by the National Executive

 (Greg Harvey)

Signed at Sydney Twenty Second of July 2008.

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 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 2007,
- the results of those activities and
- any significant changes in the nature of those activities as required under s.254 Workplace Relations Act 1996.

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 The National office has consulted wit 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

There were no amendments to the National rules during the reporting period.

3. Details of any Significant Changes in Financial Affairs

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

- A change in Book-keeping and Accounting due to the outsourcing of this work to the NSW Branch
- An increase in Meeting and Conference expenses due to there being a National Council during the Year 2007.

During the 2006-7 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.

14 - RESIGNATION FROM MEMBERSHIP

- (1) A member may resign from membership of the Union by written notice addressed and delivered to the Secretary of his/her Branch.
- (2) A notice of resignation from membership of the Union takes effect:-
 - (a) where the member ceases to be eligible to become a member of the Union:-
 - (i) on the day on which the notice is received by the Union; or

- (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;
- whichever is later; or
- (b) In any other case:-
 - (i) at the end of two weeks; or
 - (ii) on the day specified in the notice;
 whichever is later.
- (3) Any subscriptions, fees, fines and levies owing but not paid by a former member of the Union in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a Court of competent jurisdiction, as a debt due to the Union.
 - (4) A notice delivered to the Branch Secretary shall be deemed to have been received by the Union when it was delivered.
 - (5) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered to the Branch Secretary.
 - (6) A resignation from membership of the Union is valid even if it is not effected in accordance with this Rule, if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.

174 Resignation from membership

(~~174~~) A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Note: The notice of resignation can be given electronically if the organisation's rules allow for this (see ~~section~~ 9 of the Electronic Transactions Act 1999).

- (2) A notice of resignation from membership of an organisation takes effect:
 - (a) where the member ceases to be eligible to become a member of the organisation:
 - (i) on the day on which the notice is received by the organisation; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;
 whichever is later; or
 - (b) in any other case:
 - (i) at the end of 2 weeks, or such shorter period as is specified in the rules of the organisation, after the notice is received by the organisation; or
 - (ii) on the day specified in the notice;
 whichever is later.

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

(4) A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.

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

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

Note: Regulations may require employers who offer payroll deduction facilities to inform employees that cessation of payroll deduction by an employee does not constitute resignation (see ~~section~~ 359).

5. Board Positions held by officers, employees of the National Office to be inserted here.

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 are:

- 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
Nick Lewocki	<ul style="list-style-type: none"> • An Employee Representative appointed to the Trustee Board of the State Trustee Corporation • A Director of the Trades Hall Association • A Director of Australian Industrial and Skills Forum Pty Ltd • A Director of the Transport and Logistics Centre (TALC)
Alex Claassens	<ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd
Doug Klineberg	<ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd
Mark Morey	<ul style="list-style-type: none"> • Company Secretary of Australian Industrial and Skills Forum Pty Ltd

6. Membership of the Union.

There were 32,817 members of the union as at 31st December 2007.

7. Employees of the National Council.

As at 31 December 2007 the National Council employed 5 full time employees and one half part time employees with a total number of 5½ employees on a full time equivalent basis.

8. Members of the National Executive

The following persons were members of the National Executive, during the year ending 31st December 2007;

Robert Hayden	National Secretary	1.01.2007 to 31.12.2007
Trevor Dobbyn	National President	1.01.2007 to 31.12.2007
Peter Jenkins	National Vice President	1.01.2007 to 31.12.2007
Joanne McCallum	National Vice President Affirmative Action	1.01.2007 to 31.12.2007
Nick Lewocki	Branch Secretary – NSW	1.01.2007 to 31.12.2007
Samantha Simonetis	Branch Secretary – Tas	1.01.2007 to 31.12.2007
Owen Doogan	Branch Secretary – QLD	1.01.2007 to 31.12.2007
Ashley Waddell	Branch Secretary – SA&NT	1.01.2007 to 02.11.2007
Phillip Woodcock	Branch Secretary – WA	19.12.2007 to 31.12.2007
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2007 to 31.12.2007
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2007 to 31.12.2007
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2007 to 31.12.2007

Dave Mathie	Assistant National Secretary – Locomotive	1.01.2007 to 31.12.2007
Phil Altieri	Assistant National Secretary – Tram & Bus	1.01.2007 to 31.12.2007
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2007 to 31.12.2007
Alex Claassens	NSW Branch Delegate	1.05.2007 to 31.12.2007
David Matters	Qld Branch Delegate	1.01.2007 to 31.12.2007
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2007 to 31.12.2007
Michael Schmitzer	NSW Branch Delegate	1.01.2007 to 31.12.2007
Peter Allen	Qld Branch Delegate	1.01.2007 to 31.12.2007

Greg Harvey

ACTING NATIONAL SECRETARY

Dated: 22nd July, 2008

INDEPENDENT AUDIT OPINION
TO THE MEMBERS
AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL COUNCIL

Report on the Financial Report

We have audited the accompanying financial report of the Australian Rail, Tram and Bus Industry Union, National Council, which comprises the balance sheet as at 31 December 2007 and the income statement and statement of cash flows for the year ended on that date, a statement of significant accounting policies and the Committee of Management's Statement.

Committee of Management Responsibility

The Committee of Management are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances

Audit Approach

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

Independence

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

Recovery of Wage Activity

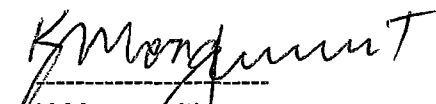
The accompanying notes to the financial statements includes comment that the National Council has not derived any revenue during the year as a result of any recovery of wage activity it may have undertaken on behalf of members. Our Audit Opinion has been formed on the basis that no recovery of wage activity was undertaken.

INDEPENDENT AUDIT OPINION (CONTINUED)

TO THE MEMBERS
AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL COUNCIL

Audit Opinion

In our opinion, the general purpose financial report of the Australian Rail, Tram & Bus Industry Union, National Council presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia as well as the requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.



K Mangraviti
Registered Company Auditor


Ken Mangraviti Pty Ltd
Chartered Accountants

Dated : 22nd July, 2008

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

INCOME STATEMENT
For the Year Ended 31st December 2007

	Note	2007	2006
<u>INCOME</u>			
Interest Received		43,858	43,525
Rent Received		3,450	4,600
Capitation		1,461,031	1,362,910
Affiliations		474	—
IR Campaign Levy		149,505	—
Other Income		9,904	—
		1,668,222	1,411,035
TOTAL INCOME		1,668,222	1,411,035
<u>LESS EXPENSES INCURRED</u>			
Accountancy		930	67,753
Air Fares & Travelling Expenses		2,363	—
Attendance Fee & Allowances		32,310	13,533
Audit Fees		19,500	19,500
Annual Leave Expense		1,675	48,581
Bank Charges & F.I.D. etc		777	822
Building Expenses		16,905	22,958
Campaigns		158,949	48,285
Conferences and Meetings		129,178	70,853
Consultants Fees		2,127	—
Depreciation		21,203	27,282
Affiliations Fees		(2,524)	21,995
Donations		2,773	1,245
Council, Executive Expenses & Lost Time		29,715	—
Fines		433	196
Fringe Benefits Tax		3,717	5,499
General Expenses		13,782	15,545
Insurances - General		7,513	6,883
Interest - Bank		1	—
Long Service Leave		(25,194)	18,707
Legal Expenses		83,681	3,816
Media		52,323	52,508
Motor Vehicle Expenses		7,515	3,575
Publications		18,566	25,975
Payroll Tax		8,812	6,404
Postage		3,362	3,852
Printing and Stationery		9,185	6,166
Remuneration-Officer Holders		95,132	93,997
Remuneration- Employees		444,715	433,316
Repairs and Maintenance		14,304	17,478
Staff Amenities		607	1,171

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

INCOME STATEMENT

For the Year Ended 31st December 2007

	Note	2007	2006
Staff Training		159	8,647
Superannuation		65,520	76,306
Subscriptions and Memberships		36,185	15,620
Telephone		33,687	21,987
Badges & Other Items		2,520	—
		<hr/>	<hr/>
TOTAL EXPENSES INCURRED		1,292,406	1,160,455
		<hr/>	<hr/>
<u>NET INCOME</u>		375,816	250,580
		<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

BALANCE SHEET
As at 31st December 2007

	Note	2007	2006
<u>CURRENT ASSETS</u>			
Cash and Cash Equivalents	3	1,482,010	1,131,460
Receivables	4	274,147	210,925
Other	5	—	11,818
<u>TOTAL CURRENT ASSETS</u>		<u>1,756,157</u>	<u>1,354,203</u>
<u>NON-CURRENT ASSETS</u>			
Financial Assets	6	60	—
Property	7	434,392	444,080
Plant & Equipment	8	71,375	41,219
Motor Vehicles	9	25,394	20,656
<u>TOTAL NON-CURRENT ASSETS</u>		<u>531,221</u>	<u>505,955</u>
<u>TOTAL ASSETS</u>		<u>2,287,378</u>	<u>1,860,158</u>
<u>CURRENT LIABILITIES</u>			
Accounts Payable	10	157,705	97,087
Provisions	11	126,768	128,730
<u>TOTAL CURRENT LIABILITIES</u>		<u>284,473</u>	<u>225,817</u>
<u>NON-CURRENT LIABILITIES</u>			
Provisions	12	—	21,557
<u>TOTAL NON-CURRENT LIABILITIES</u>		<u>—</u>	<u>21,557</u>
<u>TOTAL LIABILITIES</u>		<u>284,473</u>	<u>247,374</u>
<u>NET ASSETS</u>		<u>2,002,905</u>	<u>1,612,784</u>
<u>ACCUMULATED FUNDS</u>			
Reserves	13	14,305	—
Accumulated Surplus	14	1,988,600	1,612,784
<u>ACCUMULATED FUNDS</u>		<u>2,002,905</u>	<u>1,612,784</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2007

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation	1,406,943	1,424,471
Payments to suppliers and employees	(1,231,420)	(1,177,957)
Interest received	43,858	39,453
IR Campaign Levy	149,505	—
Sundry Income	13,828	4,600
	382,714	290,567
Net cash provided by (used in) operating activities (Note 2)		
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(32,104)	(29,622)
Payment for purchase of investment.	(60)	—
	(32,164)	(29,622)
Net cash provided by (used in) investing activities		
Net increase (decrease) in cash held	350,550	260,945
Cash at beginning of year	1,131,460	870,515
	1,482,010	1,131,460
Cash at end of year (Note 1)	1,482,010	1,131,460

NOTES TO THE STATEMENT OF CASH FLOWS

Note 1: Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

Cash at Bank and on Deposit	1,482,010	1,131,460
	1,482,010	1,131,460
	1,482,010	1,131,460

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2007

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
Note 2: Reconciliation of Cash Flow from Operations with profit from ordinary activities after income tax		
Profit from ordinary activities after income tax	375,816	250,580
Depreciation	21,203	27,282
Change in assets and liabilities		
(Increase)/Decrease in inventories	—	1,566
(Increase)/Decrease in receivables	(54,088)	87,278
(Increase)/Decrease in prepaid expenses	2,685	(1,433)
Increase/(Decrease) in creditors	60,618	(14,429)
Increase in Accrued Interest	—	(4,073)
Increase/(Decrease) in provision for employee entitlements	(23,520)	(56,204)
Cash flows from operations	382,714	290,567

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2007

2007

2006

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with applicable Accounting Standards, including Australian Equivalents to International Financial Reporting Standards (AIFRS), other mandatory professional reporting requirements and the Workplace Relations Act 1996.

The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

(a) Property, Plant & Equipment.

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

Plant and equipment

Plant and equipment are included at fair value. The carrying amount is reviewed annually by the Committee of Management to ensure it is not in excess of recoverable amount.

Property for own use

Freehold land and buildings are measured cost or on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arms length transaction. It is the policy of the entity to have periodic independent valuations, with annual appraisals being made by directors. The last independent valuation was as at 31 December 2005 carried out by Phillip R Barlow FAPI, Registered Valuer No 1251. The valuation of land and building was determined to be \$666,666. No adjustment for this valuation has been made in these accounts.

(b) Income Tax

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

(c) Employee Entitlements

Provision for employee entitlements in the form of Long Service Leave and Accrued Annual Leave has been made for the estimated accrued entitlement of all employees on the basis of their terms of employment.

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2007**

2007

2006

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

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

Note 2: OPERATING SURPLUS

Operating Profit (Loss)	375,816	250,580
-------------------------	---------	---------

Note 3: CASH AND CASH EQUIVALENTS

Cash on Hand	500	500
Cash at bank and on deposit	1,481,510	1,130,960
	<u>1,482,010</u>	<u>1,131,460</u>

Note 4: RECEIVABLES

Trade Debtors	250,506	204,193
Receivables	7,776	—
Prepayments	9,133	—
Stock	6,732	6,732
	<u>274,147</u>	<u>210,925</u>

AMOUNTS DUE FROM BRANCHES

	TOTAL	VIC	N.S.W.	SA/NT	QLD	TAS	WA
Amount due 1/1/07							
Capitation	179,922	111,140	41,705	3,816	13,171	1,174	8,916
ACTU Affil 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>
Amounts Charged							
Capitation	1,606,852	347,217	799,775	57,156	314,803	15,092	72,807
ACTU Affil Fees	90,346	17,705	45,542	2,086	20,786	1,026	3,201
	<u>1,697,198</u>	<u>364,922</u>	<u>845,318</u>	<u>59,243</u>	<u>335,589</u>	<u>16,118</u>	<u>76,008</u>
Amounts Received							
Capitation	1,600,278	397,715	796,048	51,795	265,050	13,729	75,940
ACTU Affil Fees	91,448	18,380	45,542	1,043	20,786	1,026	4,671
	<u>1,691,726</u>	<u>416,095</u>	<u>841,591</u>	<u>52,838</u>	<u>285,836</u>	<u>14,755</u>	<u>80,612</u>
Amount Due 31/12/07							
Capitation	186,496	60,642	45,432	9,177	62,925	2,537	5,783
ACTU Affil Fees	5,741	2,588	0	2,917	0	235	0
	<u>192,236</u>	<u>63,230</u>	<u>45,432</u>	<u>12,094</u>	<u>62,925</u>	<u>2,772</u>	<u>5,783</u>
Other Amounts Due	58,270	28,595	1,449	7,210	1,804	2,231	16,981
	<u>250,506</u>	<u>91,824</u>	<u>46,881</u>	<u>19,305</u>	<u>64,729</u>	<u>5,003</u>	<u>22,764</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2007

	2007	2006
Note 5: OTHER CURRENT ASSETS		
Prepayments	—	11,818
	<hr/>	<hr/>
Note 6: FINANCIAL ASSETS		
Share Encompass CU-S30 Emoney ac	60	—
	<hr/>	<hr/>
Note 7: PROPERTY		
Redfern Property - at cost	571,079	571,079
Buildings Accum Depreciation	(136,687)	(126,999)
	<hr/>	<hr/>
	434,392	444,080
	<hr/>	<hr/>
Note 8: PLANT & EQUIPMENT		
Plant and Equipment	71,894	298,283
Deduct Prov'n for Depreciation	(519)	(257,064)
	<hr/>	<hr/>
	71,375	41,219
	<hr/>	<hr/>
Note 9: MOTOR VEHICLES		
Motor Vehicles	30,509	20,656
Deduct Prov'n for Depreciation	(5,115)	—
	<hr/>	<hr/>
	25,394	20,656
	<hr/>	<hr/>
Note 10: ACCOUNTS PAYABLE		
Creditors - Trade	110,582	83,905
Accounts Payable-Other	4,190	281
GST Payable	42,933	12,901
	<hr/>	<hr/>
	157,705	97,087
	<hr/>	<hr/>
Note 11: PROVISIONS		
Provision for Annual Leave	65,144	63,469
Provision for Long Service Leave	61,624	65,261
	<hr/>	<hr/>
	126,768	128,730
	<hr/>	<hr/>
Movements during the year -		
	Annual	Long
	leave	Service
	\$	\$
Balance beginning year	63,469	65,261
Increase(decrease) in provision	1,675	(3,637)
	<hr/>	<hr/>
Balance end of year	65,144	61,624
	<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2007

	2007	2006
Note 12: PROVISIONS		
Provision for Long Service Leave	—	21,557
	<hr/>	<hr/>
Note 13: RESERVES		
Asset Revaluation Reserve	14,305	—
	<hr/>	<hr/>
Note 14: ACCUMULATED FUNDS		
Unappropriated Profit B-Fwd	1,988,600	1,612,784
	<hr/>	<hr/>
Movement during the year		
Operating Surplus for the year	375,816	250,580
Add: Accumulated Surplus at the beginning of the year.	1,612,785	1,362,205
	<hr/>	<hr/>
Accumulated Surplus at the end of the year.	1,988,600	1,612,785
	<hr/>	<hr/>

Note 15: MOVEMENT PROPERTY PLANT & EQUIP

Movement in carrying amount -

	Property own use \$	Plant Equip \$	Motor Vehicle \$
Balance beginning year	444,080	41,219	20,656
Additions	-	16,370	31,308
Revaluation	-	14,305	-
Disposals	-	-	(15,574)
Depreciation	(9,688)	(519)	(10,996)
	<hr/>	<hr/>	<hr/>
Carrying at end year	434,392	71,375	25,394
	<hr/>	<hr/>	<hr/>

Note 16: RELATED PARTIES

(a) The following persons have held office during the year

Robert Hayden	Trevor Dobbyn
Nick Lewocki	Michael Schmitzer
Peter Jenkins	Joanne McCallum
Samantha Simonetis	Owen Doogan
Alex Claassens	Phillip Kessey
Ashley Waddell	Phillip Woodcock
Greg Harvey	Dennis Ellis
Ross Schimke	Dave Mathie
Phil Alteri	David Matters
Lou Di Gregorio	Peter Allen

(b) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Statement of Financial Performance under Remuneration -Office Holders.

(c) The aggregate amount paid during the financial year to a superannuation plan in respect of officers was \$14,655-2006:\$14,344).

(d) There have been no transactions between the officers and the Council other

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2007

2007

2006

Note 16: RELATED PARTIES (Continued)

then 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 favorable than those which it is reasonable to expect would have been adopted by parties at arm's length.

Note 17: RETIREMENT BENEFITS OBLIGATIONS

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.

Note 18: FINANCIAL INSTRUMENTS

Interest Rate Risk

The Council's exposure to interest rate risk and the effective average interest rate for each class of financial assets and financial liabilities are set below.

31 December 2006

	Floating Interest rate	Non Interest	Total
	\$	\$	\$
Cash	261,273	500	261,773
Financial Assets	869,687	-	869,687
Receivables	-	204,192	204,192
	1,130,960	204,692	1,335,652

Weighted average interest rate 4.11%

31 December 2007

	Floating Interest rate	Non Interest	Total
	\$	\$	\$
Cash and cash equivalent	1,481,510	500	1,482,010
Receivables	-	265,014	265,014
	1,481,510	265,514	1,747,024

Weighted average interest rate 5%

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2007

2007

2006

Credit Risk Exposure

Credit risk is the risk that counter parties to a financial asset will fail to discharge their obligations, causing the Branch to incur a financial loss.

The credit risk exposure of the Branch to financial assets which have been recognised in the Statement of Financial Position is generally the carrying amounts.

The carrying amounts of cash and investments approximate net fair values.

Note 19: RECOVERY OF WAGES ACTIVITY

The Council has not derived any revenue during the year as a result of any recovery of wages activity it may have undertaken on behalf of members.

Note 20: PROVIDING INFORMATION

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Section 272 of Schedule 1B which reads as follows-

- (1) A member of an organisation, 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, 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 (1) above.

Note 21: REGISTERED OFFICE

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

Level 1
83-89 Renwick Street
REDFERN NSW 2016

STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS BY
AN OFFICER*OF AN ORGANISATION

I, GREG HARVEY NATIONAL SECRETARY
(Name of officer) (Title of office)

of Australian Rail Tram & Bus Industry Union Federal, in respect of the financial year of
the organisation ended ... 31st DECEMBER, 2007.

that: (please tick box adjacent to whichever statement is applicable)

- (x) NO loans, grants or donations of an amount of \$1000 were made by
the abovenamed organisation during the financial year.
- () Relevant particulars** are lodged herewith in relation to each loan
grant or donation of an amount exceeding \$1000 which were made
by the abovenamed organisation during the financial year.

G. Harvey
.....
(Signature of officer)

19.08.2008
.....
(Date)

TEECE, Steve

From: TEECE, Steve
Sent: Thursday, 7 August 2008 12:14 PM
To: 'gharvey@rtbu-nat.asn.au'
Subject: RE: RTBU Outstanding Financial Documents

Dear Greg,

Thanks for your email.

Yes, I was aware of several changes of personnel and office holders at the organisation.

The information set out in your email is fine - no need to send anything more formal.

I have placed a copy on file. If any developments occur that delay the return further, please let me know in the same manner.

Regards

STEVE TEECE

Research Information Advice Team
NSW Registry
Australian Industrial Registry

Ph: (02) 8374 6516 Fax: (02) 9380 6990
steve.teece@air.gov.au

From: Greg Harvey [mailto:gharvey@rtbu-nat.asn.au]
Sent: Wednesday, 30 July 2008 1:58 PM
To: TEECE, Steve
Subject: RTBU Outstanding Financial Documents

Dear Steve,

I am in receipt of your letter to me dated 24 July 2008 re **Australian Rail, Tram and Bus Industry Union Outstanding Financial Documents - Workplace Relations Act 1996 (ref FR2007/585)**.

By way of explanation of the delay in lodging the appropriate documentation I would like to take the opportunity to inform you of the steps we are taking to correct the situation and the reasons for the delay.

As you may be aware I have only been acting in the role of National Secretary of the RTBU since April this year. Since taking on the role there have been a number of significant changes to the organisation including the retirement of our office manager (who normally does the preparation groundwork for these reports) and we have had a change of external auditor. Those events, combined with my lack of experience in such matters have effectively led to the delay.

I can reassure you however that the RTBU is currently in the process of undertaking our obligations as a matter of priority. That includes distributing the necessary documentation to the committee of management and members, as necessary. We have completed the necessary audit and have the necessary documentation in that regard. We are currently in the process of fulfilling our obligations under our rules in terms of the necessary reporting and resolutions.

7/08/2008

At this stage I would envisage we will be in a position to report to the A.I.R by mid to late August at the latest.

In light of this information, would you like me to write to you in formal response of your letter or are you satisfied with this email as the explanation?

Please be assured this matter is considered by me to be of the highest priority and I will get the process completed as soon as I possibly can.

Kind Regards,

Greg Harvey
Acting National Secretary
Rail, Tram and Bus Union, National Office

Office: (02) 9310 3966
Mobile: 0413 340 934
Fax: (02) 9319 2096
Email: gharvey@rtbu-nat.asn.au



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: FR2007/585-[139V]

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

Dear Mr Harvey

**Re: Australian Rail, Tram and Bus Industry Union
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1 of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2007.

In particular there is no record of lodgement of copies of:

- the general purpose financial report (which includes the Committee of Management Statement);
- the auditor's report; and
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **16 July, 2008.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **12 August, 2008:**

- whether a Committee of Management Statement and an Operating Report have been prepared;
- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report;
- whether the full report has been provided to members, and if so, when;

¹ Schedule 1 of the Workplace Relations Act 1996

- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when;
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a Designated Officer's Certificate certifying that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

You can access the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

These documents can be accessed at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

If you wish to discuss this letter, please contact me on (02) 8374 6507. In reply please quote: **FR2007/585**.

Yours sincerely



Steve Teece

E-mail: steve.teece@air.gov.au

24 July 2008



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: FR2007/585-[139V]

Mr Robert N 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, 2007

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:

- [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).

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 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...
21 January 2008

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	✓
1	General Purpose Financial Report	
	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?	
2	Committee of Management Statement	
	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?	
3	Auditor's Report	
	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?	
4	Operating Report	
	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?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	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 Officer¹

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]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, 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]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*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.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*