



Fair Work
Australia

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



Dear Mr Kessey

**Lodgment of Financial Statements and Accounts - Australian Rail, Tram and Bus Industry
Union, National Office - for year ended 31 December 2008 (FR2008/580)**

I refer to the abovementioned financial statements and accounts which were re-lodged with Fair Work Australia on 27 October 2009.

There is no further action required in respect of the above return and the documents have now been filed.

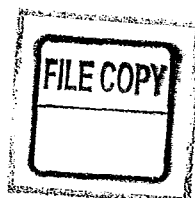
Yours sincerely

Stephen Kellett
Statutory Services Branch

3 November 2009



Fair Work
Australia



Mr Ken Mangraviti
Ken Mangraviti Pty Ltd
PO Box 1170
BURWOOD NTH NSW 2134

Dear Mr Mangraviti

**Lodgment of Financial Statements and Accounts - Australian Rail, Tram and Bus Industry
Union, National Office - for year ended 31 December 2008 (FR2008/580)**

I refer to the abovementioned financial statements and accounts.

Following our discussion by telephone in response to my letter of 21 October 2009, a complete set of documents including your Auditor's statement on the full general purpose financial report was lodged with Fair Work Australia on 27 October 2009.

I also note your confirmation that a Statement of Changes in Equity will be prepared and lodged with future returns.

There is no further action required in respect of the above return and the documents have been filed.

Yours sincerely

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

Stephen Kellett
Statutory Services Branch

3 November 2009



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

PK:MM

Tuesday, October 27, 2009

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



Dear Sir/Madam

Please find enclosed for financial year ending 31st December, 2008. This is an amended copy, we apologise for the inconvenience.

- Certificate by Secretary
- Copy of Concise Report provided to members
- Committee Of Management Statement
- Operating Report
- Auditor's Statement
- Financial Report
- Committee of Management Statement
- Statement of Particulars and loans etc

Yours faithfully


PHILLIP KESSEY
ACTING NATIONAL SECRETARY

CERTIFICATION OF SECRETARY OR OTHER AUTHORISED OFFICER

S.268 of Schedule 1B Workplace Relations Act 1996

I, Phillip Kessey, being the Acting National Secretary of the Australian Rail Tram and Bus Industry 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 National Executive of the reporting unit was held on 2 / 9 / 2009 to review the Full Audit Report which was accepted by the Committee of Management of the reporting unit.
- That a Concise Report was presented to members on 6 / 9 / 2009.
- That the Concise Financial Report – National Council appeared on our website on 6 / 9 / 2009. (see attached)
- That a further Teleconference of the Committee of Management of the reporting unit was held on 25 / 9 / 2009 at Sydney, which resolved to accept the Financial Statements, Reports and Certificates and request the Acting National Secretary to lodge the same with the Industrial Registrar. (Resolution attached)

Signature

Position

Date

National Secretary (Acting)

7 / 10 / 2009



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RTBU Concise Financial Report 2008 - 6

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Election for National Secretary - information for Tasmanian members - 04/08/09

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RTBU National Secretary Election Notice -

03/08/09

The Australian Electoral Commission has called for nominations for the position of National Secretary. See here for more information

[READ MORE]

Tasmanian Branch Election Notice - 8/1/2009

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National Election Notice - 8/1/2009

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RTBU Organising Centre

Charter of Workplace Union Delegates Rights

Strong, effective and representative unions are essential to building a fair and just society. Unions provide the democratic organisation for working people to have their say at work.

Campaign Tools

Campaigns involve educating union members, educating the public, informing the media, lobbying politicians, and mobilising members and the public in these tasks, and for public forums, rallies and protests. Here are some campaign tools to help you.

Know the boss

The number of employers in the Australian rail, tram and bus industry has expanded since privatisation started in Metrobus Melbourne in 1993, third party operators began

Find a RTBU Branch



click on a state

Pacific

RTBU-PacNat 2009
EBA Campaign

LABOURSTART INTERNATIONAL UNION NEWS

- Get the World to Work æc" Trade Unions Mobilise Around the Globe on 7 October, World Day for Decent Work - *Global - 07 Oct 2009*
- World Day for Decent Work - *Global - 07 Oct 2009*
- Why SIPTU's facing its biggest ever battle - *Ireland - 07 Oct 2009*
- IMF and World Bank must support an employment-focused recovery - *Global - 06 Oct 2009*
- Unions use flash mobs for innovative industrial action - *Germany - 05 Oct 2009*
- 750,000 workers on strike - *Romania - 05 Oct 2009*
- Pending legality - *Egypt - 04 Oct 2009*
- Teachers face highest rates of political violence - *Colombia - 04 Oct 2009*
- Prominent workers' rights activist attacked - *Kazakhstan - 04 Oct 2009*
- Police force striking workers back to work - *Zimbabwe - 03 Oct 2009*

WORKERS ONLINE LIVE NEWSFEEDS

- Do Qantas Board deserve re-election? - *07 October 2009*
- AWU concern at BHP prison labour - *07 October 2009*
- Breastfeeding award hearing date set - *06 October 2009*
- Julia Gillard bats for Clean Start - *02 October 2009*
- CFMEU digs deep for Samoa/Tonga - *01 October 2009*



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Song & Poem Competition

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT FOR YEAR ENDING 31 DECEMBER 2008**

RESOLUTION 1

The National Executive of the Australian Rail, Tram and Bus Industry Union National Council having met and considered the general purpose financial report (GPFR) of the National Council for the financial year ended 31 December 2008, resolved the following:

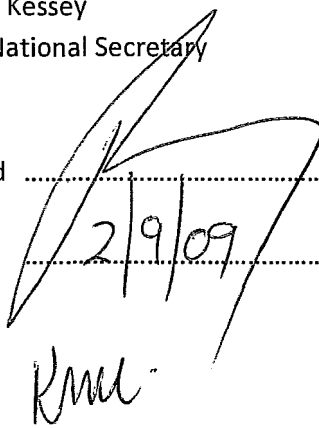
- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a fair view of the financial performance, financial position 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 debits 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 organization 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 organization; 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.

Phillip Kessey
Actg National Secretary

Signed

Dated



2/9/09
KMC

RESOLUTION 2

The National Executive Committee of Management of the Australian Rail, Tram and Bus Industry Union National Council has resolved to provide a concise financial report to members for the financial year ended 31 December 2008.

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).

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

Phillip Kessey
Actg National Secretary

Signed

Dated

2/9/09

Kessey

RESOLUTION

The National Executive of the Australian Rail Tram and Bus Industry Union resolves to accept the financial statements, reports and certificates and request that the Acting National secretary lodge the appropriate documentation in accordance with the Workplace Relations Act.

Moved by Dennis Ellis

Seconded by Ross Schimke

CARRIED

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER, 2008
COMMITTEE OF MANAGEMENT STATEMENT

On 2 September, 2009 the Committee of Management 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 reporting unit for the financial year ended 31st December, 2008:

- (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 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; and
- (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 the 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) 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) no further information has been sought in any request of a member of the reporting unit 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 2 September , 2009 by Phillip Kessey in accordance with such resolution as is passed by the committee of management.

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 2008.

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 branch 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, 2008

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 2008,
- 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:

- There being no major National Union Funded Campaigns for the period.
- There being no National Council required to be held during the 2008 Financial Year.
- The timing / receipt of Branch Capitation payments.
- The timing of payments for major National Union Affiliations.
- Lost Time expenses due the secondment of a National Organiser Infrastructure and the outsourcing of the National Union Accounts to the NSW Branch and the provision of Annual Leave Relief.

During the 2007- 8 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 http://www.austlii.edu.au/au/legis/cth/consol_act/eta1999256/s9.html ~~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
Ashley Waddell	<ul style="list-style-type: none">• Transport & Distribution Training SA Board
Phil Altieri	<ul style="list-style-type: none">• Director of Transport Friendly Society Ltd• A Director of Transport Health

6. Membership of the Union.

There were 32,777 members of the union as at 31st December 2008.

7. Employees of the National Council.

As at 31 December 2008 the National Council employed 5 full time employees and one half part time employee 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 2008;

Robert Hayden	National Secretary	1.01.2008 to 1.04.2008
Greg Harvey	National Secretary	1.04.2008 to 31.12.2008
Trevor Dobbyn	National President	1.01.2008 to 31.12.2008
Peter Jenkins	National Vice President	1.01.2008 to 11.08.2008
Raul Boanza	National Vice President	11.08.2008 to 31.12.2008
Joanne McCallum	National Vice President Affirmative Action	1.01.2008 to 31.12.2008
Nick Lewocki	Branch Secretary – NSW	1.01.2008 to 31.12.2008
Samantha Simonetis	Branch Secretary – Tas	1.01.2008 to 31.12.2008
Owen Doogan	Branch Secretary – QLD	1.01.2008 to 31.12.2008
Ashley Waddell	Branch Secretary – SA&NT	1.01.2008 to 31.12.2008
Phillip Woodcock	Branch Secretary – WA	1.01.2008 to 31.12.2008
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2008 to 11.08.2008
Vacant	Assistant National Secretary – Rail Operations	11.08.2008 to 31.12.2008
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2008 to 31.12.2008
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2008 to 31.12.2008
Dave Mathie	Assistant National Secretary – Locomotive	1.01.2008 to 31.12.2008
Phil Altieri	Assistant National Secretary – Tram & Bus	1.01.2008 to 31.12.2008
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2008 to 31.12.2008

Alex Claassens	NSW Branch Delegate	1.01.2008 to 31.12.2008
David Matters	Qld Branch Delegate	1.01.2008 to 31.12.2008
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2008 to 31.12.2008
Michael Schmitzer	NSW Branch Delegate	1.01.2008 to 31.12.2008
Peter Allen	Qld Branch Delegate	1.01.2008 to 31.12.2008

Phillip Kessey

ACTING NATIONAL SECRETARY

Dated: 2 September, 2009

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

CONCISE FINANCIAL REPORT

INCOME STATEMENT

For the Year Ended 31st December 2008

	Note	2008	2007
<u>INCOME</u>			
Interest Received		52,694	43,858
Rent Received		—	3,450
Capitation		1,629,805	1,461,031
Affiliations		—	474
IR Campaign Levy		—	149,505
Other Income		21,369	9,904
		1,703,868	1,668,222
TOTAL INCOME		1,703,868	1,668,222
<u>LESS EXPENSES INCURRED</u>			
Depreciation		40,985	21,203
Affiliations Fees & Subscriptions-Industrial		98,474	(2,524)
Donations		2,868	2,773
Council, Executive Expenses & Lost Time		140,443	29,715
Remuneration-Officer Holders		123,926	95,132
Remuneration- Employees		390,657	444,715
Repairs and Maintenance		25,756	14,304
Superannuation		52,528	65,520
Other Expenses		396,969	621,568
		1,272,606	1,292,406
TOTAL EXPENSES INCURRED		1,272,606	1,292,406
<u>NET INCOME</u>		431,262	375,816

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
STATEMENT OF FINANCIAL POSITION
As at 31st December 2008

	2008	2007
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	1,716,356	1,482,010
Receivables	357,168	265,014
Other	7,448	9,133
<u>TOTAL CURRENT ASSETS</u>	<u>2,080,972</u>	<u>1,756,157</u>
 <u>NON-CURRENT ASSETS</u>		
Financial Assets	50	60
Property	424,677	434,392
Plant & Equipment	53,671	71,375
Motor Vehicles	38,586	25,394
<u>TOTAL NON-CURRENT ASSETS</u>	<u>516,984</u>	<u>531,221</u>
<u>TOTAL ASSETS</u>	<u>2,597,956</u>	<u>2,287,378</u>
 <u>CURRENT LIABILITIES</u>		
Accounts Payable	85,227	157,705
Provisions	78,562	126,768
<u>TOTAL CURRENT LIABILITIES</u>	<u>163,789</u>	<u>284,473</u>
<u>TOTAL LIABILITIES</u>	<u>163,789</u>	<u>284,473</u>
<u>NET ASSETS</u>	<u>2,434,167</u>	<u>2,002,905</u>
 <u>ACCUMULATED FUNDS</u>		
Reserves	14,305	14,305
Accumulated Surplus	2,419,862	1,988,600
<u>ACCUMULATED FUNDS</u>	<u>2,434,167</u>	<u>2,002,905</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

CONCISE FINANCIAL REPORT

STATEMENT OF CASH FLOWS

For the Year Ended 31st December 2008

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation	1,290,786	1,406,943
Payments to suppliers and employees	(1,103,755)	(1,231,420)
Interest received	52,695	43,858
IR Campaign Levy	—	149,505
Sundry Income	21,369	13,828
	261,095	382,714
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(26,760)	(32,104)
Proceeds (Payments) financial assets	10	—
Payment for purchase of investment.	—	(60)
	(26,750)	(32,164)
Net cash provided by (used in) operating activities (Note 2)		
Net increase (decrease) in cash held	234,345	350,550
Cash at beginning of year	1,482,011	1,131,460
	1,716,355	1,482,010
Cash at end of year (Note 1)		

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	1,716,356	1,482,010
	1,716,356	1,482,010

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2008

	This Year	Last Year
	Inflows	Inflows
	(Outflows)	(Outflows)
<p>Note 2: Reconciliation of Cash Flow from Operations with profit from ordinary activities after income tax</p>		
Profit from ordinary activities after income tax	431,262	375,816
Depreciation	40,985	21,203
Change in assets and liabilities		
(Increase)/Decrease in receivables	(92,153)	(54,088)
(Increase)/Decrease in prepaid expenses	1,685	2,685
Increase/(Decrease) in creditors	(72,478)	60,618
Increase/(Decrease) in provision for employee entitlements	(48,206)	(23,520)
Cash flows from operations	261,095	382,714

INDEPENDENT AUDITOR'S STATEMENT
TO THE MEMBERS
AUSTRALIAN RAIL, TRAM & 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, 2008 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, 2008 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 : 2 September, 2009

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

FINANCIAL REPORT

For the Year Ended 31st December 2008

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

**FOR THE YEAR ENDED 31st DECEMBER, 2008
COMMITTEE OF MANAGEMENT STATEMENT**

On 2 September, 2009 the Committee of Management 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 reporting unit for the financial year ended 31st December, 2008:

- (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 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; and
- (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 the 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) 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) no further information has been sought in any request of a member of the reporting unit 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 2 September , 2009 by Phillip Kessey in accordance with such resolution as is passed by the committee of management.

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

FOR THE YEAR ENDED 31st DECEMBER, 2008

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 2008,
- 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:

- There being no major National Union Funded Campaigns for the period.
- There being no National Council required to be held during the 2008 Financial Year.
- The timing / receipt of Branch Capitation payments.
- The timing of payments for major National Union Affiliations.
- Lost Time expenses due the secondment of a National Organiser Infrastructure and the outsourcing of the National Union Accounts to the NSW Branch and the provision of Annual Leave Relief.

During the 2007- 8 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 http://www.austlii.edu.au/au/legis/cth/consol_act/eta1999256/s9.html 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
Ashley Waddell	<ul style="list-style-type: none">• Transport & Distribution Training SA Board
Phil Altieri	<ul style="list-style-type: none">• Director of Transport Friendly Society Ltd• A Director of Transport Health

6. Membership of the Union.

There were 32,777 members of the union as at 31st December 2008.

7. Employees of the National Council.

As at 31 December 2008 the National Council employed 5 full time employees and one half part time employee 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 2008;

Robert Hayden	National Secretary	1.01.2008 to 1.04.2008
Greg Harvey	National Secretary	1.04.2008 to 31.12.2008
Trevor Dobbyn	National President	1.01.2008 to 31.12.2008
Peter Jenkins	National Vice President	1.01.2008 to 11.08.2008
Raul Boanza	National Vice President	11.08.2008 to 31.12.2008
Joanne McCallum	National Vice President Affirmative Action	1.01.2008 to 31.12.2008
Nick Lewocki	Branch Secretary – NSW	1.01.2008 to 31.12.2008
Samantha Simonetis	Branch Secretary – Tas	1.01.2008 to 31.12.2008
Owen Doogan	Branch Secretary – QLD	1.01.2008 to 31.12.2008
Ashley Waddell	Branch Secretary – SA&NT	1.01.2008 to 31.12.2008
Phillip Woodcock	Branch Secretary – WA	1.01.2008 to 31.12.2008
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2008 to 11.08.2008
Vacant	Assistant National Secretary – Rail Operations	11.08.2008 to 31.12.2008
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2008 to 31.12.2008
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2008 to 31.12.2008
Dave Mathie	Assistant National Secretary – Locomotive	1.01.2008 to 31.12.2008
Phil Altieri	Assistant National Secretary – Tram & Bus	1.01.2008 to 31.12.2008
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2008 to 31.12.2008

Alex Claassens	NSW Branch Delegate	1.01.2008 to 31.12.2008
David Matters	Qld Branch Delegate	1.01.2008 to 31.12.2008
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2008 to 31.12.2008
Michael Schmitzer	NSW Branch Delegate	1.01.2008 to 31.12.2008
Peter Allen	Qld Branch Delegate	1.01.2008 to 31.12.2008

Phillip Kessey

ACTING NATIONAL SECRETARY

Dated: 2 September, 2009

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 2008 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.

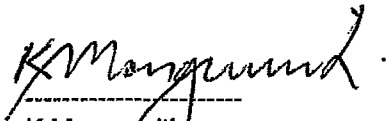
Recovery of Wage Activity

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 : *2 September, 2009*

Liability limited by a scheme approved under Professional Standards Legislation

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

INCOME STATEMENT

For the Year Ended 31st December 2008

	Note	2008	2007
<u>INCOME</u>			
Interest Received		52,694	43,858
Rent Received		—	3,450
Capitation		1,629,805	1,461,031
Affiliations		—	474
IR Campaign Levy		—	149,505
Other Income		21,369	9,904
		1,703,868	1,668,222
TOTAL INCOME		1,703,868	1,668,222
<u>LESS EXPENSES INCURRED</u>			
Accountancy		35,925	930
Air Fares & Travelling Expenses		5,038	2,363
Attendance Fee & Allowances		68,966	32,310
Audit Fees		18,250	19,500
Annual Leave Expense		(21,568)	1,675
Bank Charges & F.I.D. etc		204	777
Building Expenses		2,410	16,905
Campaigns		6,977	158,949
Conferences and Meetings		(5,959)	129,178
Consultants Fees		4,918	2,127
Depreciation		40,985	21,203
Donations, Affiliations Fees & Subscriptions-Industrial		98,474	(2,524)
Donations		2,868	2,773
Council, Executive Expenses & Lost Time		140,443	29,715
Fines		—	433
Fringe Benefits Tax		16,016	3,717
General Expenses		12,269	13,782
Insurances - General		5,504	7,513
Interest - Bank		—	1
Long Service Leave		(26,637)	(25,194)
Legal Expenses		100,297	83,681
Media		51,859	52,323
Motor Vehicle Expenses		11,001	7,515
Publications		26,289	18,566
Payroll Tax		(1,519)	8,812
Postage		1,897	3,362
Printing and Stationery		11,216	9,185
Remuneration-Officer Holders		123,926	95,132
Remuneration- Employees		390,657	444,715
Repairs and Maintenance		25,756	14,304
Staff Amenities		—	607
Staff Training		450	159
Superannuation		52,528	65,520
Subscriptions and Memberships		15,039	36,185
Telephone		48,293	33,687
Badges & Other Items		9,834	2,520
		1,272,606	1,292,406
TOTAL EXPENSES INCURRED		1,272,606	1,292,406
<u>NET INCOME</u>		431,262	375,816

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**STATEMENT OF FINANCIAL POSITION
As at 31st December 2008**

	Note	2008	2007
<u>CURRENT ASSETS</u>			
Cash and Cash Equivalents	3	1,716,356	1,482,010
Receivables	4	357,168	265,014
Other	5	7,448	9,133
		<hr/>	<hr/>
<u>TOTAL CURRENT ASSETS</u>		2,080,972	1,756,157
		<hr/>	<hr/>
<u>NON-CURRENT ASSETS</u>			
Financial Assets	6	50	60
Property	7	424,677	434,392
Plant & Equipment	8	53,671	71,375
Motor Vehicles	9	38,586	25,394
		<hr/>	<hr/>
<u>TOTAL NON-CURRENT ASSETS</u>		516,984	531,221
		<hr/>	<hr/>
<u>TOTAL ASSETS</u>		2,597,956	2,287,378
		<hr/>	<hr/>
<u>CURRENT LIABILITIES</u>			
Accounts Payable	10	85,227	157,705
Provisions	11	78,562	126,768
		<hr/>	<hr/>
<u>TOTAL CURRENT LIABILITIES</u>		163,789	284,473
		<hr/>	<hr/>
<u>TOTAL LIABILITIES</u>		163,789	284,473
		<hr/>	<hr/>
<u>NET ASSETS</u>		2,434,167	2,002,905
		<hr/>	<hr/>
<u>ACCUMULATED FUNDS</u>			
Reserves	12	14,305	14,305
Accumulated Surplus	13	2,419,862	1,988,600
		<hr/>	<hr/>
<u>ACCUMULATED FUNDS</u>		2,434,167	2,002,905
		<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2008**

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation	1,290,786	1,406,943
Payments to suppliers and employees	(1,103,755)	(1,231,420)
Interest received	52,695	43,858
IR Campaign Levy	—	149,505
Sundry Income	21,369	13,828
	<hr/>	<hr/>
Net cash provided by (used in) operating activities (Note 2)	261,095	382,714
 CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(26,760)	(32,104)
Proceeds (Payments) financial assets	10	—
Payment for purchase of investment.	—	(60)
	<hr/>	<hr/>
Net cash provided by (used in) investing activities	(26,750)	(32,164)
 Net increase (decrease) in cash held	 234,345	 350,550
Cash at beginning of year	1,482,011	1,131,460
	<hr/>	<hr/>
Cash at end of year (Note 1)	1,716,355	1,482,010
	<hr/>	<hr/>

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	1,716,356	1,482,010
	<hr/>	<hr/>
	1,716,356	1,482,010
	<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2008

	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	431,262	375,816
Depreciation	40,985	21,203
Change in assets and liabilities		
(Increase)/Decrease in receivables	(92,153)	(54,088)
(Increase)/Decrease in prepaid expenses	1,685	2,685
Increase/(Decrease) in creditors	(72,478)	60,618
Increase/(Decrease) in provision for employee entitlements	(48,206)	(23,520)
Cash flows from operations	<u>261,095</u>	<u>382,714</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

2008

2007

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 Place 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 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. 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

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

2008

2007

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)	431,262	375,816
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Note 3: CASH AND CASH EQUIVALENTS

Cash on Hand	500	500
Cash at bank and on deposit	727,373	568,222
Cash at bank and deposit	958,191	913,287
CBA Credit Card Deposit	30,292	1
	<u>1,716,356</u>	<u>1,482,010</u>

Note 4: RECEIVABLES

Capitation fees due	316,003	250,506
Receivables	34,433	7,776
Stock	6,732	6,732
	<u>357,168</u>	<u>265,014</u>

AMOUNTS DUE FROM BRANCHES

	TOTAL	VIC	NSW	SA/NT	QLD	TAS	WA
Amount due 1/1/08							
Capitation	186,496	60,642	45,532	9,177	62,925	2,537	5,783
ACTU Affil Fees	5,741	2,588	-	2,917	-	235	-
	<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	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>
Amounts charged to Branches							
Capitation	1,796,576	420,631	825,620	60,305	401,176	14,549	74,294
Amounts received from Branches	1,672,809	381,050	809,925	62,673	335,485	14,681	68,996
Amounts Due from branches 31/12/08							
Capitation	310,262	100,224	61,127	6,809	128,616	2,405	11,080
ACTU Affil Fees	5,740	2,588	-	2,917	-	235	-
	<u>316,002</u>	<u>102,812</u>	<u>61,127</u>	<u>9,726</u>	<u>128,616</u>	<u>2,640</u>	<u>11,080</u>
Other	23,017	9,087	260	-400	1,804	273	10,805
	<u>339,019</u>	<u>111,899</u>	<u>61,387</u>	<u>9,326</u>	<u>130,420</u>	<u>2,913</u>	<u>21,885</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

	2008	2007
Note 5: OTHER CURRENT ASSETS		
Prepayments	7,448	9,133
	<hr/>	<hr/>
Note 6: FINANCIAL ASSETS		
Share Encompass	50	60
	<hr/>	<hr/>
Note 7: PROPERTY		
Redfern Property - at cost	571,079	571,079
Deduct Prov for Depreciation	(146,402)	(136,687)
	<hr/>	<hr/>
	424,677	434,392
	<hr/>	<hr/>
Note 8: PLANT & EQUIPMENT		
Plant and Equipment	75,945	71,894
Deduct Prov'n for Depreciation	(22,274)	(519)
	<hr/>	<hr/>
	53,671	71,375
	<hr/>	<hr/>
Note 9: MOTOR VEHICLES		
Motor Vehicles	53,216	30,509
Deduct Prov'n for Depreciation	(14,630)	(5,115)
	<hr/>	<hr/>
	38,586	25,394
	<hr/>	<hr/>
Note 10: ACCOUNTS PAYABLE		
Creditors - Trade	50,545	110,582
Accounts Payable-Other	1,381	4,190
GST Payable	31,666	42,933
PAYG Withholding	1,635	—
	<hr/>	<hr/>
	85,227	157,705
	<hr/>	<hr/>
Note 11: PROVISIONS		
Provision for Annual Leave	43,575	65,144
Provision for Long Service Leave	34,987	61,624
	<hr/>	<hr/>
	78,562	126,768
	<hr/>	<hr/>
Movements during the year -		
	Annual Leave	Long Service
Balance at the beginning of year	65,144	61,624
Increase(decrease in provision)	(21,569)	(26,637)
	<hr/>	<hr/>
Balance at the end of year	43,575	34,987
	<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

	2008	2007
Note 12: RESERVES		
Asset Revaluation Reserve	<u>14,305</u>	<u>14,305</u>
Note 13: ACCUMULATED FUNDS		
Unappropriated Profit B-Fwd	<u>2,419,862</u>	<u>1,988,600</u>
Movement during the year		
Operating Surplus for the year	431,262	375,816
Add: Accumulated Surplus at the beginning of the year.	<u>1,988,600</u>	<u>1,612,785</u>
 Accumulated Surplus at the end of the year.	 <u>2,419,862</u>	 <u>1,988,600</u>

Note 14: MOVEMENT PROPERTY PLANT & EQUIP

Movement in carrying amount -

	Property own use	Plant Equip	Motor Vehicle
	\$	\$	\$
Balance beginning year	434,392	71,375	25,394
Additions	-	4,052	22,706
Disposals	-	-	-
Depreciation	(9,715)	(21,756)	(9,514)
 Carrying at end year	 <u>424,677</u>	 <u>53,671</u>	 <u>38,586</u>

Note 15: 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.

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

2008

2007

Note 17: 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 18: REGISTERED OFFICE

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

Level 1
83-89 Renwick Street
REDFERN NSW 2016

Note 19: 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
Paul Boanza	

- (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 \$ 30878-2007:\$14,344).
- (d) There have been no transactions between the officers and the Council 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 favorable than those which it is reasonable to expect would have been adopted by parties at arm's length.

Note 20: RECOVERY WAGES

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.

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

I, PHILIP KEESEY....., ACTING NATIONAL SECRETARY.....
(Name of officer) (Title of office)

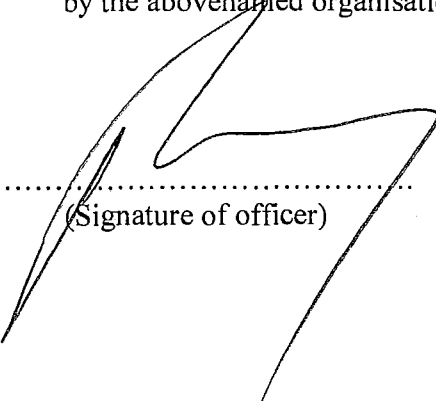
of Australian Rail Tram & Bus Industry Union Federal, in respect of the financial year of
the organisation ended ...31.12.2008.....

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

- 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.

.....
(Signature of officer)

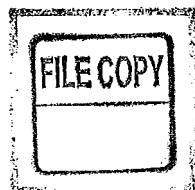


.....7.1.10.2009.....
(Date)



Fair Work Australia

Mr Ken Mangraviti
Ken Mangraviti Pty Ltd
PO Box 1170
BURWOOD NTH NSW 2134



Dear Mr Mangraviti

Lodgment of Financial Statements and Accounts - Australian Rail, Tram and Bus Industry Union, National Office - for year ended 31 December 2008 (FR2008/580)

I refer to the abovementioned financial accounts and statements which were lodged with Fair Work Australia on 8 October 2009.

I believe that there are a couple of omissions from the documents lodged and thought it would be appropriate to write to you directly in the first instance for your comments, before filing the documents.

Firstly, the return did not include a "Statement of Changes in Equity" (or its alternative, a "Statement of Recognized Income and Expenditure"). I have been advised this is required under AASB101, and thus is required pursuant to s253(2)(a)(iv) of the *Fair Work (Registered Organisations) Act 2009* (formerly s253(2)(a)(iv) of the RAO Schedule).

I note that this statement was also omitted from the previous year's return and it was the Registry's oversight in not bringing this to the organization's attention at that time. Under the circumstances, I would simply ask that such a statement be prepared in future returns.

Secondly, although the return included both the concise and the full versions of the financial report, only one "Auditor's report" was attached. The Auditor's statement, at page 14, is a little ambiguous because the opening paragraphs under the heading "Scope" refer to the conduct of an audit of the concise report, and later paragraphs under the heading "Audit Opinions" refer to the "full audited general purpose financial report" and to the opinion "*express (sic) in that report*".

It is not clear whether a separate Audit report for the full version was prepared. If it was, then it was not lodged and should be lodged at the earliest possible opportunity so that it can be added to the documents already received.

The fact that s257 provides for an auditor's report of the general purpose financial report and s265(3) provides for an auditor's report of a concise report, means, I think, that the correct

interpretation must be that two separate auditor's reports must be prepared, each stating explicitly that the respective version complies with the relevant standards and requirements.

To the extent that the effect of the wording on the Auditor's report at page 14 is that the concise report complies because it is consistent with the full report, the deficiency may be more in form than substance, but I respectfully draw this to your attention for rectification in future years.

I would appreciate your advice whether you foresee any difficulties regarding the above, and I will defer filing the documents pending your advice.

Yours sincerely,



Stephen Kellett
Statutory Services Branch

21 October 2009



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

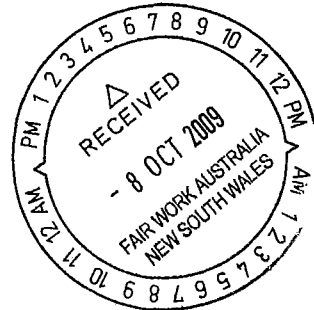
Email: rtbu@rtbu-nat.asn.au

web: www.rtbu-nat.asn.au

PK:MM

Thursday, October 08, 2009

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



Dear Sir/Madam

Please find enclosed for financial year ending 31st December, 2008.

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

Yours faithfully

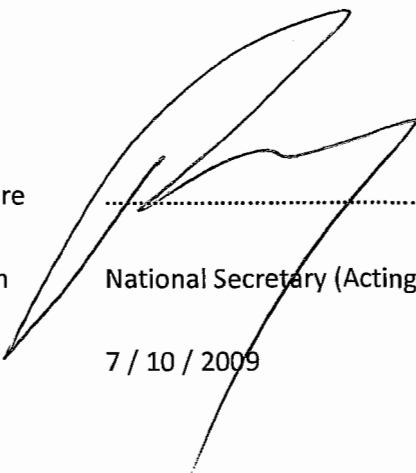
**PHILLIP KESSEY
ACTING NATIONAL SECRETARY**

CERTIFICATION OF SECRETARY OR OTHER AUTHORISED OFFICER

S.268 of Schedule 1B Workplace Relations Act 1996

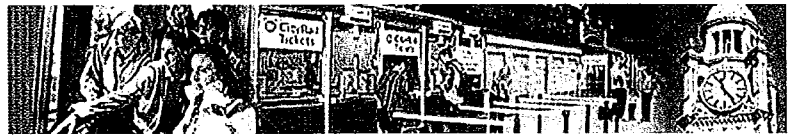
I, Phillip Kessey, being the Acting National Secretary of the Australian Rail Tram and Bus Industry Union, National Office, certify:

- 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 National Executive of the reporting unit was held on 2 / 9 / 2009 to review the Full Audit Report which was accepted by the Committee of Management of the reporting unit.
- That a Concise Report was presented to members on 6 / 9 / 2009.
- That the Concise Financial Report – National Council appeared on our website on 6 / 9 / 2009. (see attached)
- That a further Teleconference of the Committee of Management of the reporting unit was held on 25 / 9 / 2009 at Sydney, which resolved to accept the Financial Statements, Reports and Certificates and request the Acting National Secretary to lodge the same with the Industrial Registrar. (Resolution attached)

Signature 

Position National Secretary (Acting)

Date 7 / 10 / 2009



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Election for National Secretary - information for Tasmanian members - 04/08/09
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RTBU National Secretary Election Notice - 03/08/09
The Australian Electoral Commission has called for nominations for the position of National Secretary. See here for more information
[READ MORE]

Tasmanian Branch Election Notice - 8/1/2009
SPECIAL BULLETIN - TASMANIAN ELECTION NOTICE
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National Election Notice - 8/1/2009
SPECIAL BULLETIN - NATIONAL ELECTION NOTICE
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Charter of Workplace Union Delegates Rights
Strong, effective and representative unions are essential to building a fair and just society. Unions provide the democratic organisation for working people to have their say at work.

Campaign Tools
Campaigns involve educating union members, educating the public, informing the media, lobbying politicians, and mobilising members and the public in these tasks, and for public forums, rallies and protests. Here are some campaign tools to help you.

Know the boss
The number of employers in the Australian rail, tram and bus industry has expanded since privatisation started in Metrobus Melbourne in 1993, third party operators began

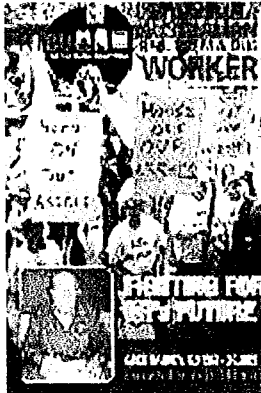
Find a RTBU Branch



click on a state



RTBU-PacNat 2009
EBA Campaign



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LABOURSTART INTERNATIONAL UNION NEWS

- » Get the World to Work â€” Trade Unions Mobilise Around the Globe on 7 October, World Day for Decent Work - *Global - 07 Oct 2009*
- » World Day for Decent Work - *Global - 07 Oct 2009*
- » Why SIPTU's facing its biggest ever battle - *Ireland - 07 Oct 2009*
- » IMF and World Bank must support an employment-focused recovery - *Global - 06 Oct 2009*
- » Unions use flash mobs for innovative industrial action - *Germany - 05 Oct 2009*
- » 750,000 workers on strike - *Romania - 05 Oct 2009*
- » Pending legality - *Egypt - 04 Oct 2009*
- » Teachers face highest rates of political violence - *Colombia - 04 Oct 2009*
- » Prominent workers' rights activist attacked - *Kazakhstan - 04 Oct 2009*
- » Police force striking workers back to work - *Zimbabwe - 03 Oct 2009*

WORKERS ONLINE LIVE NEWSFEEDS

- » Do Qantas Board deserve re-election? - *07 October 2009*
- » AWU concern at BHP prison labour - *07 October 2009*
- » Breastfeeding award hearing date set - *06 October 2009*
- » Julia Gillard bats for Clean Start - *02 October 2009*
- » CFMEU digs deep for Samoa/Tonga - *01 October 2009*

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT FOR YEAR ENDING 31 DECEMBER 2008**

RESOLUTION 1

The National Executive of the Australian Rail, Tram and Bus Industry Union National Council having met and considered the general purpose financial report (GPFR) of the National Council for the financial year ended 31 December 2008, resolved the following:

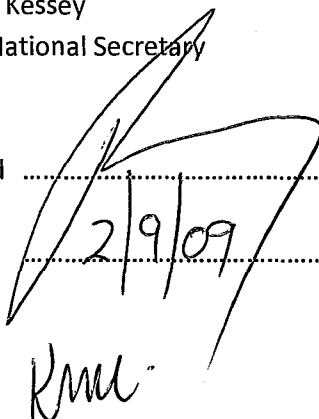
- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a fair view of the financial performance, financial position 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 debits 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 organization 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 organization; 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.

Phillip Kessey
Actg National Secretary

Signed

Dated



2/9/09
KML

RESOLUTION 2

The National Executive Committee of Management of the Australian Rail, Tram and Bus Industry Union National Council has resolved to provide a concise financial report to members for the financial year ended 31 December 2008.

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).

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

Phillip Kessey
Actg National Secretary

Signed
Dated 2/9/09

Kessey

RESOLUTION

The National Executive of the Australian Rail Tram and Bus Industry Union resolves to accept the financial statements, reports and certificates and request that the Acting National secretary lodge the appropriate documentation in accordance with the Workplace Relations Act.

Moved by Dennis Ellis

Seconded by Ross Schimke

CARRIED

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER, 2008
COMMITTEE OF MANAGEMENT STATEMENT

On 2 September, 2009 the Committee of Management 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 reporting unit for the financial year ended 31st December, 2008:

- (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 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; and
- (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 the 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) 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) no further information has been sought in any request of a member of the reporting unit 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 2 September , 2009 by Phillip Kessey in accordance with such resolution as is passed by the committee of management.

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 2008.

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 branch 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, 2008

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 2008,
- 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:

- There being no major National Union Funded Campaigns for the period.
- There being no National Council required to be held during the 2008 Financial Year.
- The timing / receipt of Branch Capitation payments.
- The timing of payments for major National Union Affiliations.
- Lost Time expenses due the secondment of a National Organiser Infrastructure and the outsourcing of the National Union Accounts to the NSW Branch and the provision of Annual Leave Relief.

During the 2007- 8 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 http://www.austlii.edu.au/au/legis/cth/consol_act/eta1999256/s9.html ~~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
Ashley Waddell	<ul style="list-style-type: none">• Transport & Distribution Training SA Board
Phil Altieri	<ul style="list-style-type: none">• Director of Transport Friendly Society Ltd• A Director of Transport Health

6. Membership of the Union.

There were 32,777 members of the union as at 31st December 2008.

7. Employees of the National Council.

As at 31 December 2008 the National Council employed 5 full time employees and one half part time employee 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 2008;

Robert Hayden	National Secretary	1.01.2008 to 1.04.2008
Greg Harvey	National Secretary	1.04.2008 to 31.12.2008
Trevor Dobbyn	National President	1.01.2008 to 31.12.2008
Peter Jenkins	National Vice President	1.01.2008 to 11.08.2008
Raul Boanza	National Vice President	11.08.2008 to 31.12.2008
Joanne McCallum	National Vice President Affirmative Action	1.01.2008 to 31.12.2008
Nick Lewocki	Branch Secretary – NSW	1.01.2008 to 31.12.2008
Samantha Simonetis	Branch Secretary – Tas	1.01.2008 to 31.12.2008
Owen Doogan	Branch Secretary – QLD	1.01.2008 to 31.12.2008
Ashley Waddell	Branch Secretary – SA&NT	1.01.2008 to 31.12.2008
Phillip Woodcock	Branch Secretary – WA	1.01.2008 to 31.12.2008
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2008 to 11.08.2008
Vacant	Assistant National Secretary – Rail Operations	11.08.2008 to 31.12.2008
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2008 to 31.12.2008
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2008 to 31.12.2008
Dave Mathie	Assistant National Secretary – Locomotive	1.01.2008 to 31.12.2008
Phil Altieri	Assistant National Secretary – Tram & Bus	1.01.2008 to 31.12.2008
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2008 to 31.12.2008

Alex Claassens	NSW Branch Delegate	1.01.2008 to 31.12.2008
David Matters	Qld Branch Delegate	1.01.2008 to 31.12.2008
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2008 to 31.12.2008
Michael Schmitzer	NSW Branch Delegate	1.01.2008 to 31.12.2008
Peter Allen	Qld Branch Delegate	1.01.2008 to 31.12.2008

Phillip Kessey

ACTING NATIONAL SECRETARY

Dated: 2 September, 2009

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

CONCISE FINANCIAL REPORT

INCOME STATEMENT

For the Year Ended 31st December 2008

	Note	2008	2007
<u>INCOME</u>			
Interest Received		52,694	43,858
Rent Received		—	3,450
Capitation		1,629,805	1,461,031
Affiliations		—	474
IR Campaign Levy		—	149,505
Other Income		21,369	9,904
		1,703,868	1,668,222
TOTAL INCOME		1,703,868	1,668,222
<u>LESS EXPENSES INCURRED</u>			
Depreciation		40,985	21,203
Affiliations Fees & Subscriptions-Industrial		98,474	(2,524)
Donations		2,868	2,773
Council, Executive Expenses & Lost Time		140,443	29,715
Remuneration-Officer Holders		123,926	95,132
Remuneration- Employees		390,657	444,715
Repairs and Maintenance		25,756	14,304
Superannuation		52,528	65,520
Other Expenses		396,969	621,568
		1,272,606	1,292,406
TOTAL EXPENSES INCURRED		1,272,606	1,292,406
<u>NET INCOME</u>		431,262	375,816

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
STATEMENT OF FINANCIAL POSITION
As at 31st December 2008

	2008	2007
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	1,716,356	1,482,010
Receivables	357,168	265,014
Other	7,448	9,133
	2,080,972	1,756,157
<u>TOTAL CURRENT ASSETS</u>		
 <u>NON-CURRENT ASSETS</u>		
Financial Assets	50	60
Property	424,677	434,392
Plant & Equipment	53,671	71,375
Motor Vehicles	38,586	25,394
	516,984	531,221
<u>TOTAL NON-CURRENT ASSETS</u>		
 <u>TOTAL ASSETS</u>		
	2,597,956	2,287,378
 <u>CURRENT LIABILITIES</u>		
Accounts Payable	85,227	157,705
Provisions	78,562	126,768
	163,789	284,473
<u>TOTAL CURRENT LIABILITIES</u>		
 <u>TOTAL LIABILITIES</u>		
	163,789	284,473
 <u>NET ASSETS</u>		
	2,434,167	2,002,905
 <u>ACCUMULATED FUNDS</u>		
Reserves	14,305	14,305
Accumulated Surplus	2,419,862	1,988,600
	2,434,167	2,002,905
<u>ACCUMULATED FUNDS</u>		
	2,434,167	2,002,905

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2008

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation	1,290,786	1,406,943
Payments to suppliers and employees	(1,103,755)	(1,231,420)
Interest received	52,695	43,858
IR Campaign Levy	—	149,505
Sundry Income	21,369	13,828
	<hr/>	<hr/>
Net cash provided by (used in) operating activities (Note 2)	261,095	382,714
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(26,760)	(32,104)
Proceeds(Payments) financial assets	10	—
Payment for purchase of investment.	—	(60)
	<hr/>	<hr/>
Net cash provided by (used in) investing activities	(26,750)	(32,164)
Net increase (decrease) in cash held	234,345	350,550
Cash at beginning of year	1,482,011	1,131,460
	<hr/>	<hr/>
Cash at end of year (Note 1)	1,716,355	1,482,010
	<hr/> <hr/>	<hr/> <hr/>

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	1,716,356	1,482,010
	<hr/>	<hr/>
	1,716,356	1,482,010
	<hr/> <hr/>	<hr/> <hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL COUNCIL
CONCISE FINANCIAL REPORT
STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2008

	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	431,262	375,816
Depreciation	40,985	21,203
Change in assets and liabilities		
(Increase)/Decrease in receivables	(92,153)	(54,088)
(Increase)/Decrease in prepaid expenses	1,685	2,685
Increase/(Decrease) in creditors	(72,478)	60,618
Increase/(Decrease) in provision for employee entitlements	(48,206)	(23,520)
 Cash flows from operations	 261,095	 382,714

INDEPENDENT AUDITOR'S STATEMENT
TO THE MEMBERS
AUSTRALIAN RAIL, TRAM & 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, 2008 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, 2008 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 : 2 September, 2009

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

FINANCIAL REPORT

For the Year Ended 31st December 2008

AUSTRALIAN RAIL, TRAM & 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 31st December 2008,
- 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:

- There being no major National Union Funded Campaigns for the period.
- There being no National Council required to be held during the 2008 Financial Year.
- The timing / receipt of Branch Capitation payments.
- The timing of payments for major National Union Affiliations.
- Lost Time expenses due the secondment of a National Organiser Infrastructure and the outsourcing of the National Union Accounts to the NSW Branch and the provision of Annual Leave Relief.

During the 2007- 8 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 (~~174~~) 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
Ashley Waddell	<ul style="list-style-type: none"> • Transport & Distribution Training SA Board
Phil Altieri	<ul style="list-style-type: none"> • Director of Transport Friendly Society Ltd • A Director of Transport Health

6. Membership of the Union.

There were 32,777 members of the union as at 31st December 2008.

7. Employees of the National Council.

As at 31 December 2008 the National Council employed 5 full time employees and one half part time employee 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 2008;

Robert Hayden	National Secretary	1.01.2008 to 1.04.2008
Greg Harvey	National Secretary	1.04.2008 to 31.12.2008
Trevor Dobbyn	National President	1.01.2008 to 31.12.2008
Peter Jenkins	National Vice President	1.01.2008 to 11.08.2008
Raul Boanza	National Vice President	11.08.2008 to 31.12.2008
Joanne McCallum	National Vice President Affirmative Action	1.01.2008 to 31.12.2008
Nick Lewocki	Branch Secretary – NSW	1.01.2008 to 31.12.2008
Samantha Simonetis	Branch Secretary – Tas	1.01.2008 to 31.12.2008
Owen Doogan	Branch Secretary – QLD	1.01.2008 to 31.12.2008
Ashley Waddell	Branch Secretary – SA&NT	1.01.2008 to 31.12.2008
Phillip Woodcock	Branch Secretary – WA	1.01.2008 to 31.12.2008
Greg Harvey	Assistant National Secretary – Rail Operations	1.01.2008 to 11.08.2008
Vacant	Assistant National Secretary – Rail Operations	11.08.2008 to 31.12.2008
Dennis Ellis	Assistant National Secretary – Fleet Maintenance	1.01.2008 to 31.12.2008
Ross Schimke	Assistant National Secretary – Infrastructure	1.01.2008 to 31.12.2008
Dave Mathie	Assistant National Secretary – Locomotive	1.01.2008 to 31.12.2008
Phil Altieri	Assistant National Secretary – Tram & Bus	1.01.2008 to 31.12.2008
Phillip Kessey	Assistant National Secretary – Administrative Superv.	1.01.2008 to 31.12.2008
Alex Claassens	NSW Branch Delegate	1.01.2008 to 31.12.2008
David Matters	Qld Branch Delegate	1.01.2008 to 31.12.2008
Lou Di Gregorio	Vic Branch Delegate (T&B)	1.01.2008 to 31.12.2008
Michael Schmitzer	NSW Branch Delegate	1.01.2008 to 31.12.2008
Peter Allen	Qld Branch Delegate	1.01.2008 to 31.12.2008

Phillip Kessey
ACTING NATIONAL SECRETARY

Dated: 27th June, 2008

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

INCOME STATEMENT

For the Year Ended 31st December 2008

	Note	2008	2007
<u>INCOME</u>			
Interest Received		52,694	43,858
Rent Received		—	3,450
Capitation		1,629,805	1,461,031
Affiliations		—	474
IR Campaign Levy		—	149,505
Other Income		21,369	9,904
		<hr/>	<hr/>
		1,703,868	1,668,222
		<hr/>	<hr/>
TOTAL INCOME		1,703,868	1,668,222
<u>LESS EXPENSES INCURRED</u>			
Accountancy		35,925	930
Air Fares & Travelling Expenses		5,038	2,363
Attendance Fee & Allowances		68,966	32,310
Audit Fees		18,250	19,500
Annual Leave Expense		(21,568)	1,675
Bank Charges & F.I.D. etc		204	777
Building Expenses		2,410	16,905
Campaigns		6,977	158,949
Conferences and Meetings		(5,959)	129,178
Consultants Fees		4,918	2,127
Depreciation		40,985	21,203
Donations, Affiliations Fees & Subscriptions-Industrial		98,474	(2,524)
Donations		2,868	2,773
Council, Executive Expenses & Lost Time		140,443	29,715
Fines		—	433
Fringe Benefits Tax		16,016	3,717
General Expenses		12,269	13,782
Insurances - General		5,504	7,513
Interest - Bank		—	1
Long Service Leave		(26,637)	(25,194)
Legal Expenses		100,297	83,681
Media		51,859	52,323
Motor Vehicle Expenses		11,001	7,515
Publications		26,289	18,566
Payroll Tax		(1,519)	8,812
Postage		1,897	3,362
Printing and Stationery		11,216	9,185
Remuneration-Officer Holders		123,926	95,132
Remuneration- Employees		390,657	444,715
Repairs and Maintenance		25,756	14,304
Staff Amenities		—	607
Staff Training		450	159
Superannuation		52,528	65,520
Subscriptions and Memberships		15,039	36,185
Telephone		48,293	33,687
Badges & Other Items		9,834	2,520
		<hr/>	<hr/>
TOTAL EXPENSES INCURRED		1,272,606	1,292,406
		<hr/>	<hr/>
<u>NET INCOME</u>		431,262	375,816
		<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

STATEMENT OF FINANCIAL POSITION

As at 31st December 2008

	Note	2008	2007
<u>CURRENT ASSETS</u>			
Cash and Cash Equivalents	3	1,716,356	1,482,010
Receivables	4	357,168	265,014
Other	5	7,448	9,133
<u>TOTAL CURRENT ASSETS</u>		<u>2,080,972</u>	<u>1,756,157</u>
<u>NON-CURRENT ASSETS</u>			
Financial Assets	6	50	60
Property	7	424,677	434,392
Plant & Equipment	8	53,671	71,375
Motor Vehicles	9	38,586	25,394
<u>TOTAL NON-CURRENT ASSETS</u>		<u>516,984</u>	<u>531,221</u>
<u>TOTAL ASSETS</u>		<u>2,597,956</u>	<u>2,287,378</u>
<u>CURRENT LIABILITIES</u>			
Accounts Payable	10	85,227	157,705
Provisions	11	78,562	126,768
<u>TOTAL CURRENT LIABILITIES</u>		<u>163,789</u>	<u>284,473</u>
<u>TOTAL LIABILITIES</u>		<u>163,789</u>	<u>284,473</u>
<u>NET ASSETS</u>		<u>2,434,167</u>	<u>2,002,905</u>
<u>ACCUMULATED FUNDS</u>			
Reserves	12	14,305	14,305
Accumulated Surplus	13	2,419,862	1,988,600
<u>ACCUMULATED FUNDS</u>		<u>2,434,167</u>	<u>2,002,905</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2008**

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation	1,290,786	1,406,943
Payments to suppliers and employees	(1,103,755)	(1,231,420)
Interest received	52,695	43,858
IR Campaign Levy	—	149,505
Sundry Income	21,369	13,828
	261,095	382,714
Net cash provided by (used in) operating activities (Note 2)		
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(26,760)	(32,104)
Proceeds (Payments) financial assets	10	—
Payment for purchase of investment.	—	(60)
	(26,750)	(32,164)
Net cash provided by (used in) investing activities		
Net increase (decrease) in cash held	234,345	350,550
Cash at beginning of year	1,482,011	1,131,460
	1,716,355	1,482,010
Cash at end of year (Note 1)		

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	1,716,356	1,482,010
	1,716,356	1,482,010

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2008

	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	431,262	375,816
Depreciation	40,985	21,203
Change in assets and liabilities		
(Increase)/Decrease in receivables	(92,153)	(54,088)
(Increase)/Decrease in prepaid expenses	1,685	2,685
Increase/(Decrease) in creditors	(72,478)	60,618
Increase/(Decrease) in provision for employee entitlements	(48,206)	(23,520)
Cash flows from operations	<u>261,095</u>	<u>382,714</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008

2008

2007

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 Place 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 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. 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

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

2008

2007

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)	431,262	375,816
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Note 3: CASH AND CASH EQUIVALENTS

Cash on Hand	500	500
Cash at bank and on deposit	727,373	568,222
Cash at bank and deposit	958,191	913,287
CBA Credit Card Deposit	30,292	1
	<u>1,716,356</u>	<u>1,482,010</u>

Note 4: RECEIVABLES

Capitation fees due	316,003	250,506
Receivables	34,433	7,776
Stock	6,732	6,732
	<u>357,168</u>	<u>265,014</u>

AMOUNTS DUE FROM BRANCHES

	TOTAL	VIC	NSW	SA/NT	QLD	TAS	WA
Amount due 1/1/08							
Capitation	186,496	60,642	45,532	9,177	62,925	2,537	5,783
ACTU Affil Fees	5,741	2,588	-	2,917	-	235	-
	<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	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>

Amounts charged to Branches

Capitation	1,796,576	420,631	825,620	60,305	401,176	14,549	74,294
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Amounts received from Branches

	1,672,809	381,050	809,925	62,673	335,485	14,681	68,996
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Amounts Due from branches 31/12/08

Capitation	310,262	100,224	61,127	6,809	128,616	2,405	11,080
ACTU Affil Fees	5,740	2,588	-	2,917	-	235	-
	<u>316,002</u>	<u>102,812</u>	<u>61,127</u>	<u>9,726</u>	<u>128,616</u>	<u>2,640</u>	<u>11,080</u>
Other	23,017	9,087	260	-400	1,804	273	10,805
	<u>339,019</u>	<u>111,899</u>	<u>61,387</u>	<u>9,326</u>	<u>130,420</u>	<u>2,913</u>	<u>21,885</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

	2008	2007
Note 5: OTHER CURRENT ASSETS		
Prepayments	7,448	9,133
	<hr/>	<hr/>
Note 6: FINANCIAL ASSETS		
Share Encompass	50	60
	<hr/>	<hr/>
Note 7: PROPERTY		
Redfern Property - at cost	571,079	571,079
Deduct Prov for Depreciation	(146,402)	(136,687)
	<hr/>	<hr/>
	424,677	434,392
	<hr/>	<hr/>
Note 8: PLANT & EQUIPMENT		
Plant and Equipment	75,945	71,894
Deduct Prov'n for Depreciation	(22,274)	(519)
	<hr/>	<hr/>
	53,671	71,375
	<hr/>	<hr/>
Note 9: MOTOR VEHICLES		
Motor Vehicles	53,216	30,509
Deduct Prov'n for Depreciation	(14,630)	(5,115)
	<hr/>	<hr/>
	38,586	25,394
	<hr/>	<hr/>
Note 10: ACCOUNTS PAYABLE		
Creditors - Trade	50,545	110,582
Accounts Payable-Other	1,381	4,190
GST Payable	31,666	42,933
PAYG Withholding	1,635	—
	<hr/>	<hr/>
	85,227	157,705
	<hr/>	<hr/>
Note 11: PROVISIONS		
Provision for Annual Leave	43,575	65,144
Provision for Long Service Leave	34,987	61,624
	<hr/>	<hr/>
	78,562	126,768
	<hr/>	<hr/>
Movements during the year -		
	Annual	Long
	Leave	Service
Balance at the beginning of year	65,144	61,624
Increase(decrease in provision	(21,569)	(26,637)
	<hr/>	<hr/>
Balance at the end of year	43,575	34,987
	<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

	2008	2007
Note 12: RESERVES		
Asset Revaluation Reserve	<u>14,305</u>	<u>14,305</u>
Note 13: ACCUMULATED FUNDS		
Unappropriated Profit B-Fwd	<u>2,419,862</u>	<u>1,988,600</u>
Movement during the year		
Operating Surplus for the year	431,262	375,816
Add: Accumulated Surplus at the beginning of the year.	<u>1,988,600</u>	<u>1,612,785</u>
Accumulated Surplus at the end of the year.	<u>2,419,862</u>	<u>1,988,600</u>

Note 14: MOVEMENT PROPERTY PLANT & EQUIP

Movement in carrying amount -

	Property own use	Plant Equip	Motor Vehicle
	\$	\$	\$
Balance beginning year	434,392	71,375	25,394
Additions	-	4,052	22,706
Disposals	-	-	-
Depreciation	(9,715)	(21,756)	(9,514)
<hr/>			
Carrying at end year	<u>424,677</u>	<u>53,671</u>	<u>38,586</u>

Note 15: 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.

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

2008

2007

Note 16: FINANCIAL INSTRUMENTS

Interest Rate Risk

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

31 December 2008

	Floating Interest rate	Non Interest	Total
	\$	\$	\$
Cash and cash equivalents	1,715,856	500	1,716,356
Financial Assets	-	-	-
Receivables	-	357,168	357,168
	<u>1,715,856</u>	<u>357,668</u>	<u>2,073,524</u>

Weighted average interest rate 4%

31 December 2007

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

Weighted average interest rate 5%

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.

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2008**

2008

2007

Note 17: 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 18: REGISTERED OFFICE

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

Level 1
83-89 Renwick Street
REDFERN NSW 2016

Note 19: 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
Paul Boanza	

- (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 \$ 30878-2007:\$14,344).
- (d) There have been no transactions between the officers and the Council 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 favorable than those which it is reasonable to expect would have been adopted by parties at arm's length.

Note 20: RECOVERY WAGES

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.

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

I, PHILLIP KEESEY....., ACTING NATIONAL SECRETARY.
(Name of officer) (Title of office)

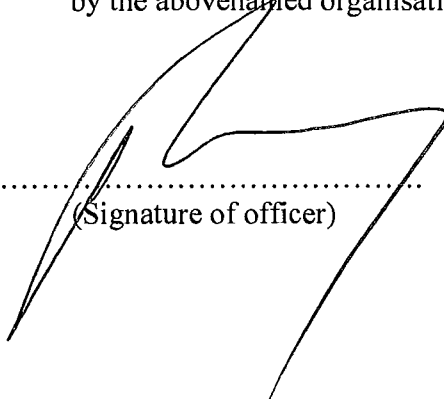
of Australian Rail Tram & Bus Industry Union Federal, in respect of the financial year of
the organisation ended31-12-2008.....

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

- 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.

.....
(Signature of officer)



...7-1-10-2009..
(Date)



Australian Government
Australian Industrial Registry

24 June 2009

Mr Ken Mangraviti
Ken Mangraviti Pty Ltd
PO Box 1170
BURWOOD NTH NSW 2134



Dear Mr Mangraviti

**Lodgment of Financial Statements and Accounts - Australian Rail, Tram and Bus Industry
Union, National Office - for year ended 31 December 2008 (FR2008/580)
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for your letter dated 18 June 2009 advising the sad circumstances affecting the preparation of the abovementioned financial statements and accounts. Accordingly the Registry will not expect their lodgment until after the period you indicated.

Yours sincerely

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

Stephen Kellett
Statutory Services Branch



Ken Mangraviti Pty Ltd

Chartered Accountants

18 June, 2009

Mr Stephen Kellett
Statutory Services Branch
Australian Industrial Registry
Level 8 Terrace Towers
80 William St
East Sydney
NSW 2011



Dear Mr Kellett

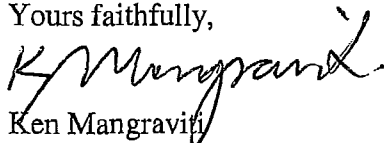
AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION NATIONAL COUNCIL

I refer to my telephone call of 17 June, 2009 to discuss the delayed preparation, holding of meetings in respect there of and lodgement with the Registry of the above named Union's December 2008 Financial Statements.

As advised the National Council Secretary, Mr Greg Harvey became ill over the past several months, which sadly resulted in his recent death. As a result the National Branch has not been able to attend to the completion of the December 2008 financial statements within the required time period. In addition I will be out of Australia until late July, 2009 and such will not be in a position to sign the final accounts as auditor until Mid August, 2009.

The purpose of this letter is to seek an extension until my return for the finalisation of the December 2008 Financial Statements.

Yours faithfully,


Ken Mangraviti

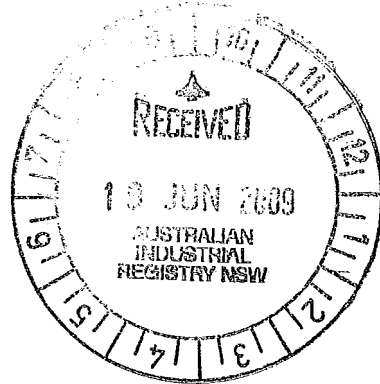


Ken Mangraviti Pty Ltd

Chartered Accountants

18 June, 2009

Mr Stephen Kellett
Statutory Services Branch
Australian Industrial Registry
Level 8 Terrace Towers
80 William St
East Sydney
NSW 2011



Dear Mr Kellett

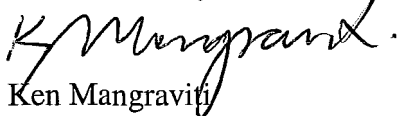
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The purpose of this letter is to seek an extension until my return for the finalisation of the December 2008 Financial Statements.

Yours faithfully,


Ken Mangraviti



Australian Government
Australian Industrial Registry

9 January 2009

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



Dear Mr Harvey

Lodgment of Financial Statements and Accounts for year ended 31 December 2008 (FR2008/580)
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

The financial year of the National Office of the Australian Rail, Tram and Bus Industry Union has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

Detailed information can be found on our website at <http://www.airc.gov.au/registered/FR/information.htm>, including:

- Fact sheets – the following fact sheets provide information regarding financial reporting:
 - Sheet 6 – Accounting, Auditing and Reporting Obligations;
 - Sheet 7 – Information Needs of Members;
 - Sheet 8 – Financial Reporting Process and Time Limits;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met *in addition to* those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

If you need any further information or assistance or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule please contact me on 0429 462 979 or by email at stephen.kellett@airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Stephen Kellett', written in a cursive style.

Stephen Kellett
Statutory Services Branch