



FAIR WORK
AUSTRALIA

3 September 2010

Mr Allan Barden
National Secretary
ARTBIU
83-89 Renwick Street
REDFERN NSW 2016



Dear Mr Barden

Re: Lodgment of Financial Accounts and Statements – Australian Rail, Tram and Bus Industry Union, National Office– for year ending 31 December 2009 (FR2009/10256)

Thank you for lodging the above statements and accounts which were received by Fair Work Australia on 19 August 2010.

I draw your attention to the list of details of donations exceeding \$1,000 at the conclusion of the full report. Section 237 of the *Fair Work (Registered Organisations) Act 2009* sets out the particulars that must be lodged in a statement for all donations exceeding \$1,000. I set out below the relevant extract from s237.

(6) The relevant particulars, in relation to a grant or donation made by an organisation, are:

(a) the amount of the grant or donation; and

(b) the purpose for which the grant or donation was made; and

(c) except where the grant or donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the grant or donation was made.

The list received did not include the address of the donation recipient. This should be included in any future donations statement lodged.

There is no further action required in respect of this return and the documents have been filed. The statement of donations has been filed separately.

Yours sincerely,

Stephen Kellett

Statutory Services Branch



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

The General Manager
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

16 August 2010

Dear Sir,

We enclose herewith the Australian Rail Tram and Bus Industry Union (RTBU) Operating Report with Financial Statements and including:

- Certificate by Secretary
- Full Financial Accounts, including audit report
- Copy of the Concise Report provided to members
- Statement of Particulars loans etc

Yours Sincerely,

Allan Barden

National Secretary



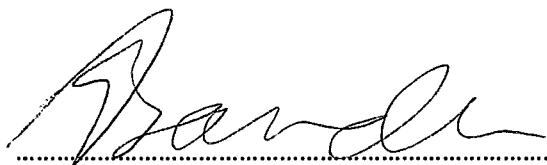
CERTIFICATION OF SECRETARY OR OTHER AUTHORISED OFFICER

S.268(c) of Fair Work (Registered Organisations) Act 2009

I, Allan Barden, being the National Secretary of the Australian Rail Tram & 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 Fair Work Australia (Registered Organisations) Act 2009, and
- That a National Executive of the reporting unit was held by teleconference on 21 May 2010, 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 25 May 2010.
- That the Concise Financial Report – National Council appeared on our website on 25 May 2010. (See attached)
- That a further Teleconference of the Committee of Management of the reporting unit was held on 9 June 2010 which resolved to accept the Financial Statements, Reports and Certificates and request the Acting National Secretary to lodge the same with the General Manager, Fair Work Australia. (Resolution attached)

Signature



.....

Position

National Secretary

Date

18 / 6 / 2010

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

ABN 28 921 128 419

FINANCIAL REPORT

For the Year Ended 31st December 2009

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

OPERATING REPORT

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Office, and the results of those activities for the financial year ended 31st December 2009,
- significant changes in the nature of those activities as required under **s.254 Fair Work (Registered Organisations) Act 2009**.
- Details of any significant changes in financial affairs.
- Details of the rights of members to resign
- Details of officers and members who hold positions as trustees or company officers.
- Members of the committee of management
- Number of members and number of employees

1. Principal Activities & Results of the Activities of the National Office

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 AND RESULTS |
|--|
| Making agreements with employers |
| Implementation of the decisions of the National Executive and National Council |
| Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns. |
| Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of branches and members as provided for within the rules of the union, within the scope of any statutory or legal obligations. |
| The administration of federal awards, the certification of federal industrial agreements, the variation of awards following major test cases, and making application to vary federal awards on behalf of branches. |
| National media and communications to members, branches and the broader community via media releases in support of campaigns, web based technology, including the national magazine RTBU Worker. |

Coordination of and Negotiation of key national industries, and assistance to branches on bargaining by request.

The National Office has consulted with the ACTU on the development of claims to be pursued in the AIRC and union policy in general. Where appropriate, the National Office has assisted branches in the implementation of relevant decisions via the variation of awards.

The National Office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to ART&BIU members, eg training, skill shortage, fatigue management, vehicle design.

2. Any Significant Changes in Activities

There were Rule Changes passed at the National Council in November 2009 but these were not ratified by Fair Work Australia 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.
- An increase in Meeting and Conference expenses due to there being a National Council during the Year 2009.
- 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.

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 Fair Work (RO) Act 2009); namely by providing notice addressed and delivered to the Secretary of the relevant Branch, including via email.

Rule 14 - RESIGNATION FROM MEMBERSHIP

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

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

- (2) A notice of resignation from membership of an organisation takes effect:

- (a) where the member ceases to be eligible to become a member of the organisation:
- (i) on the day on which the notice is received by the organisation; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or
- (b) in any other case:
- (i) at the end of 2 weeks, or such shorter period as is specified in the rules of the organisation, after the notice is received by the organisation; or
 - (ii) on the day specified in the notice; whichever is later.
- (3) Any dues payable but not paid by a former member of an organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction, as a debt due to the organisation.
- (4) A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.
- (5) A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered in accordance with subsection (1).
- (6) A resignation from membership of an organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

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

5. Board Positions held by officers

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 |

| | |
|----------------|---|
| | <ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd • A Director of the Transport and Logistics Centre (TALC) • A Director of A.S.I.F. |
| Alex Claassens | <ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd • A Director Encompass Credit Union • A Director of A.S.I.F. |
| 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"> • A Director of Transport Friendly Society Ltd • A Director of Transport Health |

6. Membership of the Union.

There were 34,554 members of the union as at 31st December 2009.

7. Employees of the National Office

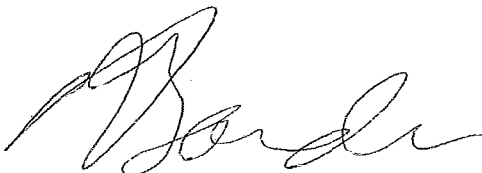
As at 31 December 2009 the National Office employed 5 full time employees and one half part time employee with a total number of 5½ employees on a full time equivalent basis.

8. Members of the National Executive

The following persons were members of the National Executive, during the year ending 31st December 2009;

| | | |
|-----------------|---|--------------------------|
| Greg Harvey | National Secretary | 1.01.2009 to 12.06.2009 |
| Phil Kessey | National Secretary (Actg) | 12.06.2009 to 31.10.2009 |
| Allan Barden | National Secretary | 1.11.2009 to 31.12.2009 |
| Trevor Dobbyn | National President | 1.01.2009 to 19.05.2009 |
| Ken Mason | National President | 19.05.2009 to 31.12.2009 |
| Raul Baonza | National Vice-President | 1.01.2009 to 19.05.2009 |
| James Styles | National Vice-President | 19.05.2009 to 31.12.2009 |
| Joanne McCallum | National Vice-President Affirmative Action | 1.01.2009 to 31.12.2009 |

| | | |
|--------------------|--|--------------------------|
| Nick Lewocki | Branch Secretary – NSW | 1.01.2009 to 31.12.2009 |
| Samantha Simonetis | Branch Secretary – Tas | 1.01.2009 to 31.12.2009 |
| Owen Doogan | Branch Secretary – QLD | 1.01.2009 to 31.12.2009 |
| Ashley Waddell | Branch Secretary – SA&NT | 1.01.2009 to 31.12.2009 |
| Phillip Woodcock | Branch Secretary – WA | 1.01.2009 to 31.12.2009 |
| John Curley | Assistant National Secretary – Rail Operations | 1.01.2009 to 11.08.2009 |
| Dennis Ellis | Assistant National Secretary – Fleet Maintenance | 1.01.2009 to 31.12.2009 |
| Ross Schimke | Assistant National Secretary – Infrastructure | 1.01.2009 to 31.12.2009 |
| Dave Mathie | Assistant National Secretary – Locomotive | 1.01.2009 to 19.05.2009 |
| Darren Lamont | Assistant National Secretary – Locomotive | 19.05.2009 to 31.12.2009 |
| Phil Altieri | Assistant National Secretary – Tram & Bus | 1.01.2009 to 31.12.2009 |
| Phillip Kessey | Assistant National Secretary – Administrative Superv. | 1.01.2009 to 31.12.2009 |
| Alex Claassens | NSW Branch Delegate | 1.01.2009 to 31.12.2009 |
| David Matters | Qld Branch Delegate | 1.01.2009 to 31.12.2009 |
| Lou Di Gregorio | Vic Branch Delegate (T&B) | 1.01.2009 to 31.12.2009 |
| Michael Schmitzer | NSW Branch Delegate | 1.01.2009 to 31.12.2009 |
| Peter Allen | Qld Branch Delegate | 1.01.2009 to 31.12.2009 |



Allan Barden

NATIONAL SECRETARY

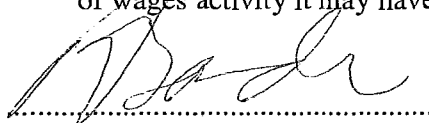
Dated: 21 May 2010

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

COMMITTEE OF MANAGEMENT STATEMENT

On 21 May 2010, the Committee of Management of the Australian Rail Tram & Bus Industry Union National Office passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2009.

- (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 FW (RO) Act 2009 and the FW (RO) 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 FW (RO) Act 2009; and
 - (vi) no order for inspection of financial records have been made by the Commission under section 273 of the FW (RO) Act 2009.
- (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 21 May 2010 by Allan Barden in accordance with such resolution as is passed by the committee of management.

**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 2009 and the income statement, statement of changes in accumulated funds, statement of cash flows for the year ended on that date, 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 Fair Work (Registered Organisations) Act 2009. 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.

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.

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 of Part 3 of Chapter 8 of Schedule 1B of the Fair Work (Registered Organisations) Act 2009.



K Mangraviti
Registered Company Auditor
Ken Mangraviti Pty Ltd

Dated *21 May, 2010*

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**INCOME STATEMENT
For the Year Ended 31st December 2009**

| | Note | 2009 | 2008 |
|---|------|-----------|-----------|
| <u>INCOME</u> | | | |
| Interest Received | | 25,373 | 52,694 |
| Capitation | | 1,613,921 | 1,629,805 |
| Affiliations | | — | — |
| IR Campaign Levy | | — | — |
| Other Income | | (1,290) | 21,369 |
| | | <hr/> | <hr/> |
| TOTAL INCOME | | 1,638,004 | 1,703,868 |
| <u>LESS EXPENSES INCURRED</u> | | | |
| Accountancy | | 28,385 | 35,925 |
| Air Fares & Travelling Expenses | | 5,067 | 5,038 |
| Attendance Fee & Allowances | | 132,091 | 68,966 |
| Audit Fees | | 23,400 | 18,250 |
| Annual Leave Expense | | (4,066) | (21,568) |
| Bank Charges & F.I.D. etc | | 279 | 204 |
| Building Expenses | | 6,391 | 2,410 |
| Campaigns | | 229 | 6,977 |
| Conferences and Meetings | | 123,912 | (5,959) |
| Consultants Fees | | — | 4,918 |
| Depreciation | | 51,792 | 40,985 |
| Donations, Affiliation Fees & Subscriptions-Industrial | | 103,939 | 98,474 |
| Donations | | 5,291 | 2,868 |
| Council, Executive Expenses & Lost Time | | 109,844 | 140,443 |
| Fringe Benefits Tax | | 15,223 | 16,016 |
| General Expenses | | 36,825 | 12,269 |
| Insurances - General | | 6,765 | 5,504 |
| Long Service Leave | | (11,845) | (26,637) |
| Legal Expenses | | 199,241 | 100,297 |
| Media | | 77,859 | 51,859 |
| Motor Vehicle Expenses | | 6,334 | 11,001 |
| Publications | | 5,972 | 26,289 |
| Payroll Tax | | — | (1,519) |
| Postage | | 2,226 | 1,897 |
| Printing and Stationery | | 20,202 | 11,216 |
| Remuneration-Officer Holders | | 158,592 | 123,926 |
| Remuneration- Employees | | 382,202 | 390,657 |
| Repairs and Maintenance | | 20,255 | 25,756 |
| Staff Training | | 2,026 | 450 |
| Superannuation | | 49,918 | 52,528 |
| Subscriptions and Memberships | | 9,464 | 15,039 |
| Telephone | | 61,783 | 48,293 |
| Badges & Other Items | | 2,011 | 9,834 |
| | | <hr/> | <hr/> |
| TOTAL EXPENSES INCURRED | | 1,631,607 | 1,272,606 |
| | | <hr/> | <hr/> |
| <u>NET INCOME</u> | | 6,397 | 431,262 |

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

STATEMENT OF CHANGES IN EQUITY

As at 31st December 2009

| | Retained Profits | Asset Reval | Total |
|---------------------------|---------------------|----------------|-----------|
| | \$ | \$ | \$ |
| Balance 1/1/2008 | 1,988,600 | 14,305 | 2,002,905 |
| Surplus/movement for year | 431,262 | - | 431,262 |
| Balance 31/12/2008 | 2,419,862 | 14,305 | 2,434,167 |
| Surplus/movement for year | 6,397 | - | 6,397 |
| Balance 31/12/2009 | 2,426,260 | 14,305 | 2,440,565 |

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**STATEMENT OF FINANCIAL POSITION
As at 31st December 2009**

| | Note | 2009 \$ | 2008 \$ |
|----------------------------------|------|------------------|------------------|
| <u>CURRENT ASSETS</u> | | | |
| Cash and Cash Equivalents | 3 | 1,865,890 | 1,716,356 |
| Receivables | 4 | 206,152 | 357,168 |
| Other | 5 | 39,648 | 7,448 |
| <u>TOTAL CURRENT ASSETS</u> | | <u>2,111,690</u> | <u>2,080,972</u> |
| <u>NON-CURRENT ASSETS</u> | | | |
| Financial Assets | 6 | 10 | 50 |
| Property | 7 | 414,989 | 424,677 |
| Plant & Equipment | 8 | 71,486 | 53,671 |
| Motor Vehicles | 9 | 21,274 | 38,586 |
| <u>TOTAL NON-CURRENT ASSETS</u> | | <u>507,759</u> | <u>516,984</u> |
| <u>TOTAL ASSETS</u> | | <u>2,619,449</u> | <u>2,597,956</u> |
| <u>CURRENT LIABILITIES</u> | | | |
| Accounts Payable | 10 | 107,309 | 85,227 |
| Provisions | 11 | 71,576 | 78,562 |
| <u>TOTAL CURRENT LIABILITIES</u> | | <u>178,885</u> | <u>163,789</u> |
| <u>TOTAL LIABILITIES</u> | | <u>178,885</u> | <u>163,789</u> |
| <u>NET ASSETS</u> | | <u>2,440,565</u> | <u>2,434,167</u> |
| <u>ACCUMULATED FUNDS</u> | | | |
| Reserves | | 14,305 | 14,305 |
| Accumulated Surplus | | 2,426,260 | 2,419,862 |
| <u>ACCUMULATED FUNDS</u> | | <u>2,440,565</u> | <u>2,434,167</u> |

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2009**

| | This Year Inflows (Outflows) \$ | Last Year Inflows (Outflows) \$ |
|---|--|--|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Capitation and other income | 1,734,158 | 1,290,786 |
| Payments to suppliers and employees | (1,567,431) | (1,103,755) |
| Interest received | 25,373 | 52,695 |
| Sundry Income | - | 21,369 |
| | <hr/> | <hr/> |
| Net cash provided by (used in) operating activities (Note 2) | 192,100 | 261,095 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Proceeds from (Payment for) property, plant and equipment | (42,606) | (26,760) |
| Proceeds (Payments) financial assets | 40 | 10 |
| Payment for purchase of investment. | — | - |
| | <hr/> | <hr/> |
| Net cash provided by (used in) investing activities | (42,566) | (26,750) |
| Net increase (decrease) in cash held | 149,534 | 234,345 |
| Cash at beginning of year | 1,716,356 | 1,482,011 |
| | <hr/> | <hr/> |
| Cash at end of year (Note 1) | 1,865,890 | 1,716,355 |
| | <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 | 1,865,890 | 1,716,356 |
| | <hr/> | <hr/> |
| | 1,865,890 | 1,716,356 |
| | <hr/> | <hr/> |

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2009

| | This Year Inflows (Outflows) | Last Year Inflows (Outflows) |
|---|------------------------------------|------------------------------------|
| | \$ | \$ |
| Note 2: Reconciliation of Cash Flow from Operations with profit from ordinary activities | | |
| Profit from ordinary activities | 6,397 | 431,262 |
| Depreciation | 51,792 | 40,985 |
| Change in assets and liabilities | | |
| (Increase)/Decrease in receivables | 120,237 | (92,153) |
| (Increase)/Decrease in prepaid expenses | (1,422) | 1,685 |
| Increase/(Decrease) in creditors | 22,082 | (72,478) |
| Increase/(Decrease) in provision for employee entitlements | (6,986) | (48,206) |
| Cash flows from operations | <u>192,100</u> | <u>261,095</u> |

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2009**

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, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work (Registered Organisations) Act 2009.

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 Paul Carrol FAPI, Registered Valuer No 2377. The valuation of land and building was determined to be \$726,666. 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 2009**

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.

| | 2009 | 2008 | | | | | |
|--|--------------|------------|------------|--------------|------------|------------|-----------|
| | \$ | \$ | | | | | |
| Note 2: OPERATING SURPLUS | | | | | | | |
| Operating Profit | 6,397 | 431,262 | | | | | |
| | <hr/> | <hr/> | | | | | |
| Note 3: CASH AND CASH EQUIVALENTS | | | | | | | |
| Cash on Hand | 500 | 500 | | | | | |
| Cash at bank and on deposit | 1,865,390 | 1,715,856 | | | | | |
| | <hr/> | <hr/> | | | | | |
| | 1,865,890 | 1,716,356 | | | | | |
| | <hr/> | <hr/> | | | | | |
| Note 4: RECEIVABLES | | | | | | | |
| Amounts due from branches | 204,574 | 337,830 | | | | | |
| Other receivables | 1,578 | 12,606 | | | | | |
| Stock | - | 6,732 | | | | | |
| | <hr/> | <hr/> | | | | | |
| | 206,152 | 357,168 | | | | | |
| | <hr/> | <hr/> | | | | | |
| AMOUNTS DUE FROM BRANCHES | | | | | | | |
| | TOTAL | VIC | NSW | SA/NT | QLD | TAS | WA |
| Amount due 1/1/09 | 337,830 | 111,899 | 61,387 | 9,326 | 130,420 | 2,913 | 21,885 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Amounts charged to Branches | 1,579,182 | 350,271 | 783,178 | 56,794 | 310,778 | 13,470 | 64,691 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Amounts received from Branches | 1,712,438 | 402,156 | 777,758 | 60,338 | 391,743 | 15,299 | 65,144 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Amounts Due from branches 31/12/09 | 204,574 | 60,014 | 66,807 | 5,782 | 49,455 | 1,084 | 21,432 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Note 5: OTHER CURRENT ASSETS | | | | | | | |
| Prepayments | 8,869 | 7,448 | | | | | |
| GST recoverable | 30,779 | - | | | | | |
| | <hr/> | <hr/> | | | | | |
| | 39,648 | 7,448 | | | | | |
| | <hr/> | <hr/> | | | | | |
| Note 6: FINANCIAL ASSETS | | | | | | | |
| Share Encompass | 10 | 50 | | | | | |
| | <hr/> | <hr/> | | | | | |

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2009

| | 2009 | 2008 |
|--------------------------------------|----------------|----------------|
| | \$ | \$ |
| Note 7: PROPERTY | | |
| Redfern Property - at cost | 571,079 | 571,079 |
| Deduct Prov for Depreciation | (156,090) | (146,402) |
| | <u>414,989</u> | <u>424,677</u> |
| Note 8: PLANT & EQUIPMENT | | |
| Plant and Equipment | 118,552 | 75,945 |
| Deduct Prov'n for Depreciation | (47,065) | (22,274) |
| | <u>71,486</u> | <u>53,671</u> |
| Note 9: MOTOR VEHICLES | | |
| Motor Vehicles | 53,216 | 53,216 |
| Deduct Prov'n for Depreciation | (31,942) | (14,630) |
| | <u>21,274</u> | <u>38,586</u> |
| Note 10: ACCOUNTS PAYABLE | | |
| Creditors - Trade | 93,578 | 50,545 |
| Accounts Payable-Other | 11,498 | 1,381 |
| GST Payable | - | 31,666 |
| PAYG Withholding | 2,233 | 1,635 |
| | <u>107,309</u> | <u>85,227</u> |
| Note 11: PROVISIONS | | |
| Provision for Annual Leave | 39,510 | 43,575 |
| Provision for Long Service Leave | 23,142 | 34,987 |
| Provision for RDO | 8,923 | - |
| | <u>71,576</u> | <u>78,562</u> |
| Movements during the year - | | |
| | Annual | Long |
| | Leave | Service |
| Balance at the beginning of year | 43,575 | 34,987 |
| Increase(decrease in provision) | (4,065) | (11,845) |
| | <u>39,510</u> | <u>23,142</u> |

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2009**

| | 2009 | 2008 | |
|---|---------------------|----------------|------------------|
| | \$ | \$ | |
| Note 12: MOVEMENT PROPERTY PLANT & EQUIP | | | |
| Movement in carrying amount - | | | |
| | Property own use | Plant Equip | Motor Vehicle |
| | \$ | \$ | \$ |
| Balance beginning year | 424,677 | 53,671 | 38,586 |
| Additions | - | 42,606 | - |
| Disposals | - | - | - |
| Depreciation | (9,688) | (24,791) | (17,313) |
| Carrying at end year | <u>414,989</u> | <u>71,486</u> | <u>21,274</u> |

Note 13: RETIREMENT BENEFITS OBLIGATIONS

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

Note 14: 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 2009

| | Floating Interest rate | Non Interest | Total |
|---------------------------|------------------------------|-----------------|------------------|
| Cash and cash equivalents | 1,865,390 | 500 | 1,865,890 |
| Receivables | - | 206,152 | 206,152 |
| | <u>1,865,390</u> | <u>206,652</u> | <u>2,072,042</u> |

Weighted average interest rate 4.5%

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2009**

Credit Risk Exposure

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

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

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

Note 15: 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 16: 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 17: RELATED PARTIES

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

| | | |
|--------------------|-------------------|-----------------|
| Allan Barden | Trevor Dobbyn | James Styles |
| Nick Lewocki | Michael Schmitzer | John Curley |
| Raul Boanza | Joanne McCallum | Ken Mason |
| Samantha Simonetis | Owen Doogan | Darren Lamont |
| Alex Claassens | Phillip Kessey | Peter Allen |
| Ashley Waddell | Phillip Woodcock | Lou Di Gregorio |
| Greg Harvey | Dennis Ellis | David Matters |
| Ross Schimke | Dave Mathie | Phil Alteri |

- (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 \$11,470-2008:\$30,878).

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2009**

~~(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 18: 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.



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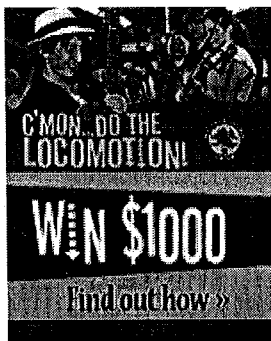
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 The Australian Electoral Commission has called for nominations for the position of National Secretary. See here for more information

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- ✦ Don't score World Cup own goal, TUC tells employers - *UK - 27 May 2010*
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- ✦ Over 100 managers kept confined by striking miners - *Bangladesh - 26 May 2010*
- ✦ Mottâ€™s Workers Strike Dr Pepper Applesauce Plant - *USA - 26 May 2010*
- ✦ Striking Honda workers not happy being paid one-fiftieth of Japanese rate - *China - 26 May 2010*
- ✦ Union begins 5-day strike at British Airways - *UK - 24 May 2010*
- ✦ Unions Moving Toward General Strike - Union Leader - *Spain - 24 May 2010*
- ✦ 134 teachers to be fired over political activities - *Korea - 23 May 2010*
- ✦ Trade Unions Warn Govt Against Unjustified Pay Cuts. Threaten General Strike - *Romania - 23 May 2010*
- ✦ Confronting Blame-the-Worker Safety Programs - *USA - 23 May 2010*

WORKERS ONLINE LIVE NEWSFEEDS

- ✦ Population Growth & Public

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

OPERATING REPORT

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Office, and the results of those activities for the financial year ended 31st December 2009,
- significant changes in the nature of those activities as required under **s.254 Fair Work (Registered Organisations) Act 2009**.
- Details of any significant changes in financial affairs.
- Details of the rights of members to resign
- Details of officers and members who hold positions as trustees or company officers.
- Members of the committee of management
- Number of members and number of employees

1. Principal Activities & Results of the Activities of the National Office

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 AND RESULTS |
|--|
| Making agreements with employers |
| Implementation of the decisions of the National Executive and National Council |
| Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns. |
| Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of branches and members as provided for within the rules of the union, within the scope of any statutory or legal obligations. |
| The administration of federal awards, the certification of federal industrial agreements, the variation of awards following major test cases, and making application to vary federal awards on behalf of branches. |
| National media and communications to members, branches and the broader community via media releases in support of campaigns, web based technology, including the national magazine RTBU Worker. |

| |
|--|
| Coordination of and Negotiation of key national industries, and assistance to branches on bargaining by request. |
|--|

| |
|---|
| The National Office has consulted with the ACTU on the development of claims to be pursued in the AIRC and union policy in general. Where appropriate, the National Office has assisted branches in the implementation of relevant decisions via the variation of awards. |
|---|

| |
|---|
| The National Office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to ART&BIU members, eg training, skill shortage, fatigue management, vehicle design. |
|---|

2. Any Significant Changes in Activities

There were Rule Changes passed at the National Council in November 2009 but these were not ratified by Fair Work Australia 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.
- An increase in Meeting and Conference expenses due to there being a National Council during the Year 2009.
- 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.

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 Fair Work (RO) Act 2009); namely by providing notice addressed and delivered to the Secretary of the relevant Branch, including via email.

Rule 14 - RESIGNATION FROM MEMBERSHIP

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

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

- (2) A notice of resignation from membership of an organisation takes effect:

- (a) where the member ceases to be eligible to become a member of the organisation:
- (i) on the day on which the notice is received by the organisation; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or
- (b) in any other case:
- (i) at the end of 2 weeks, or such shorter period as is specified in the rules of the organisation, after the notice is received by the organisation; or
 - (ii) on the day specified in the notice; whichever is later.
- (3) Any dues payable but not paid by a former member of an organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction, as a debt due to the organisation.
- (4) A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.
- (5) A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered in accordance with subsection (1).
- (6) A resignation from membership of an organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

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

5. Board Positions held by officers

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 |

| | |
|----------------|---|
| | <ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd • A Director of the Transport and Logistics Centre (TALC) • A Director of A.S.I.F. |
| Alex Claassens | <ul style="list-style-type: none"> • A Director of Australian Industrial and Skills Forum Pty Ltd • A Director Encompass Credit Union • A Director of A.S.I.F. |
| 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"> • A Director of Transport Friendly Society Ltd • A Director of Transport Health |

6. Membership of the Union.

There were 34,554 members of the union as at 31st December 2009.

7. Employees of the National Office

As at 31 December 2009 the National Office 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 2009;

| | | |
|-----------------|---|--------------------------|
| Greg Harvey | National Secretary | 1.01.2009 to 12.06.2009 |
| Phil Kessey | National Secretary (Actg) | 12.06.2009 to 31.10.2009 |
| Allan Barden | National Secretary | 1.11.2009 to 31.12.2009 |
| Trevor Dobbyn | National President | 1.01.2009 to 19.05.2009 |
| Ken Mason | National President | 19.05.2009 to 31.12.2009 |
| Raul Baonza | National Vice-President | 1.01.2009 to 19.05.2009 |
| James Styles | National Vice-President | 19.05.2009 to 31.12.2009 |
| Joanne McCallum | National Vice-President Affirmative Action | 1.01.2009 to 31.12.2009 |

| | | |
|--------------------|--|--------------------------|
| Nick Lewocki | Branch Secretary – NSW | 1.01.2009 to 31.12.2009 |
| Samantha Simonetis | Branch Secretary – Tas | 1.01.2009 to 31.12.2009 |
| Owen Doogan | Branch Secretary – QLD | 1.01.2009 to 31.12.2009 |
| Ashley Waddell | Branch Secretary – SA&NT | 1.01.2009 to 31.12.2009 |
| Phillip Woodcock | Branch Secretary – WA | 1.01.2009 to 31.12.2009 |
| John Curley | Assistant National Secretary – Rail Operations | 1.01.2009 to 11.08.2009 |
| Dennis Ellis | Assistant National Secretary – Fleet Maintenance | 1.01.2009 to 31.12.2009 |
| Ross Schimke | Assistant National Secretary – Infrastructure | 1.01.2009 to 31.12.2009 |
| Dave Mathie | Assistant National Secretary – Locomotive | 1.01.2009 to 19.05.2009 |
| Darren Lamont | Assistant National Secretary – Locomotive | 19.05.2009 to 31.12.2009 |
| Phil Altieri | Assistant National Secretary – Tram & Bus | 1.01.2009 to 31.12.2009 |
| Phillip Kessey | Assistant National Secretary – Administrative Superv. | 1.01.2009 to 31.12.2009 |
| Alex Claassens | NSW Branch Delegate | 1.01.2009 to 31.12.2009 |
| David Matters | Qld Branch Delegate | 1.01.2009 to 31.12.2009 |
| Lou Di Gregorio | Vic Branch Delegate (T&B) | 1.01.2009 to 31.12.2009 |
| Michael Schmitzer | NSW Branch Delegate | 1.01.2009 to 31.12.2009 |
| Peter Allen | Qld Branch Delegate | 1.01.2009 to 31.12.2009 |

Allan Barden

NATIONAL SECRETARY

Dated: 21 May 2010

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

COMMITTEE OF MANAGEMENT STATEMENT

On 21 May 2010, the Committee of Management of the Australian Rail Tram & Bus Industry Union National Office passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2009.

- (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 FW (RO) Act 2009 and the FW (RO) 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 FW (RO) Act 2009; and
 - (vi) no order for inspection of financial records have been made by the Commission under section 273 of the FW (RO) Act 2009.
- (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 21 May 2010 by Allan Barden in accordance with such resolution as is passed by the committee of management.

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

OTHER INFORMATION

Concise Financial Report

The Committee of Management of the Australian Rail, Tram & Bus Industry Union National Office has resolved to provide a concise financial report to members for the financial year ended 31 December 2009.

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

Sec 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 & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

T

INCOME STATEMENT

For the Year Ended 31st December 2009

| | Note | 2009 | 2008 |
|--|------|-----------|-----------|
| <u>INCOME</u> | | | |
| Interest Received | | 25,373 | 52,694 |
| Capitation | | 1,613,921 | 1,629,805 |
| Affiliations | | — | — |
| IR Campaign Levy | | — | — |
| Other Income | | (1,290) | 21,369 |
| | | <hr/> | <hr/> |
| TOTAL INCOME | | 1,638,004 | 1,703,868 |
| <u>LESS EXPENSES INCURRED</u> | | | |
| Depreciation | | 51,792 | 40,985 |
| Donations, Affiliation Fees & Subscriptions-Industrial Donations | | 103,939 | 98,474 |
| Council, Executive Expenses & Lost Time | | 5,291 | 2,868 |
| Remuneration-Officer Holders | | 109,844 | 140,443 |
| Remuneration- Employees | | 158,592 | 123,926 |
| Repairs and Maintenance | | 382,202 | 390,657 |
| Superannuation | | 20,255 | 25,756 |
| Other Expenses | | 49,918 | 52,528 |
| | | 749,774 | 396,969 |
| | | <hr/> | <hr/> |
| TOTAL EXPENSES INCURRED | | 1,631,607 | 1,272,606 |
| | | <hr/> | <hr/> |
| <u>NET INCOME</u> | | 6,397 | 431,262 |
| | | <hr/> | <hr/> |

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

**STATEMENT OF CHANGES IN EQUITY
As at 31st December 2009**

| | Retained Profits | Asset Reval | Total |
|---------------------------|---------------------|----------------|-----------|
| | \$ | \$ | \$ |
| Balance 1/1/2008 | 1,988,600 | 14,305 | 2,002,905 |
| Surplus/movement for year | 431,262 | - | 431,262 |
| | <hr/> | <hr/> | <hr/> |
| Balance 31/12/2008 | 2,419,862 | 14,305 | 2,434,167 |
| Surplus/movement for year | 6,397 | - | 6,397 |
| | <hr/> | <hr/> | <hr/> |
| Balance 31/12/2009 | 2,426,260 | 14,305 | 2,440,565 |

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

**STATEMENT OF FINANCIAL POSITION
As at 31st December 2009**

| | Note | 2009 \$ | 2008 \$ |
|----------------------------------|------|------------------|------------------|
| <u>CURRENT ASSETS</u> | | | |
| Cash and Cash Equivalents | | 1,865,890 | 1,716,356 |
| Receivables | | 206,152 | 357,168 |
| Other | | 39,648 | 7,448 |
| <u>TOTAL CURRENT ASSETS</u> | | <u>2,111,690</u> | <u>2,080,972</u> |
| <u>NON-CURRENT ASSETS</u> | | | |
| Financial Assets | 10 | 10 | 50 |
| Property | | 414,989 | 424,677 |
| Plant & Equipment | | 71,486 | 53,671 |
| Motor Vehicles | | 21,274 | 38,586 |
| <u>TOTAL NON-CURRENT ASSETS</u> | | <u>507,759</u> | <u>516,984</u> |
| <u>TOTAL ASSETS</u> | | <u>2,619,449</u> | <u>2,597,956</u> |
| <u>CURRENT LIABILITIES</u> | | | |
| Accounts Payable | | 107,309 | 85,227 |
| Provisions | | 71,576 | 78,562 |
| <u>TOTAL CURRENT LIABILITIES</u> | | <u>178,885</u> | <u>163,789</u> |
| <u>TOTAL LIABILITIES</u> | | <u>178,885</u> | <u>163,789</u> |
| <u>NET ASSETS</u> | | <u>2,440,565</u> | <u>2,434,167</u> |
| <u>ACCUMULATED FUNDS</u> | | | |
| Reserves | | 14,305 | 14,305 |
| Accumulated Surplus | | 2,426,260 | 2,419,862 |
| <u>ACCUMULATED FUNDS</u> | | <u>2,440,565</u> | <u>2,434,167</u> |

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

**STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2009**

| | This Year Inflows (Outflows) \$ | Last Year Inflows (Outflows) \$ |
|--|--|--|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Capitation and other income | 1,734,158 | 1,290,786 |
| Payments to suppliers and employees | (1,567,431) | (1,103,755) |
| Interest received | 25,373 | 52,695 |
| Sundry Income | - | 21,369 |
| | 192,100 | 261,095 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Proceeds from (Payment for) property, plant and equipment | (42,606) | (26,760) |
| Proceeds(Payments) financial assets | 40 | 10 |
| Payment for purchase of investment. | - | - |
| | (42,566) | (26,750) |
| Net cash provided by (used in) investing activities | (42,566) | (26,750) |
| Net increase (decrease) in cash held | 149,534 | 234,345 |
| Cash at beginning of year | 1,716,356 | 1,482,011 |
| | 1,865,890 | 1,716,355 |
| Cash at end of year (Note 1) | 1,865,890 | 1,716,355 |
| <u>NOTES TO THE STATEMENT OF CASH FLOWS</u> | | |
| Note 1: Reconciliation of Cash | | |
| Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows: | | |
| Cash at Bank and on Deposit | 1,865,890 | 1,716,356 |
| | 1,865,890 | 1,716,356 |
| Note 2: Reconciliation of Cash Flow from Operations with profit from ordinary activities | | |
| Profit from ordinary activities | 6,397 | 431,262 |
| Depreciation | 51,792 | 40,985 |
| Change in assets and liabilities | | |
| (Increase)/Decrease in receivables | 120,237 | (92,153) |
| (Increase)/Decrease in prepaid expenses | (1,422) | 1,685 |
| Increase/(Decrease) in creditors | 22,082 | (72,478) |
| Increase/(Decrease) in provision for employee entitlements | (6,986) | (48,206) |
| | 192,100 | 261,095 |
| Cash flows from operations | 192,100 | 261,095 |

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

**INDEPENDENT AUDITOR'S STATEMENT
TO THE MEMBERS**

Scope

We have audited the concise financial report of The Australian Rail, Tram & Bus Industry Union, National Office for the financial year ended 31 December, 2009 comprising the Committee of Management Statement, Income Statement, Balance Sheet, Statement of Cash Flows and notes to the financial statements.

Committee of management Responsibility

The Committee of Management are responsible for the preparation and fair presentation of the financial report in accordance with Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Fair Work (Registered Organisations) Act 2009. This responsibility includes designing, implementing 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.

Auditor's Responsibility

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

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 and the Fair Work (Registered Organisations) Act 2009.

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 have complied with the independence requirements of Australian Professional Ethical Pronouncements.

Audit Opinion

In our opinion, the Concise Financial Report of The Australian Rail, Tram & Bus Industry Union, National Office for the year ended 31st December, 2009, 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 Office, 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 Fair Work (Registered Organisations) Act 2009

Ken Mangraviti
Registered Company Auditor
Ken Mangraviti Pty Ltd
Dated : 21 May, 2010

13 January 2010



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

Fair Work
Australia



Dear Mr Barden

**Lodgment of Financial Statements and Accounts –
Australian Rail, Tram and Bus Industry Union - for year ended 31 December 2009 (FR2009/10256)**

The financial year of the Australian Rail, Tram and Bus Industry Union has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A *general purpose financial report* [see section 253(2)]; (ii) A *Committee of Management statement* (see the General Manager's Reporting Guidelines); (iii) An *operating report* [see section 254(2)]; (iv) An *auditor's report* [see sections 257(5) to 257(11)]; and (v) A *certificate* of the *secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to *present the completed documents to an eligible meeting(s)* (either of the members or of the committee, whichever applies). Note that this meeting (or series of meetings) is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011

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