

15 December 2013

Mr Bob Nanva
National Secretary
ARTBIU
Trades Hall, Suite 210, 4-10 Goulburn Street
SYDNEY NSW 2000



Dear Mr Nanva

Re: Lodgement of Financial Accounts and Statements – Australian Rail, Tram and Bus Industry Union - for year ending 31 December 2012 (FR2012/549)

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 12 July 2013. I have filed the documents.

I noted that the concise report did not contain a *“discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of members”* as required by regulation 161(1)(c) of the Fair Work (Registered Organisations) Regulations 2009.

However, the concise report was consistent with all previous reports lodged since 2007. Moreover, this omission does not appear to have been identified previously by me or other officers of the Commission or former Registry, and has been an oversight on our part. I attach, for your reference when preparing future concise reports, an extract of the concise report the organisation lodged in 2006 which contained a discussion and analysis.

You should be also aware that new Reporting Guidelines (‘RGs’) were issued by the General Manager on 26 June this year and will apply to the National Office’s next financial report for the year ending 31 December 2013. They set out a number of additional requirements to those for previous years and I particularly draw your attention to the following:

Prescribed activity category statement(s)

A new requirement is that a statement must be included in the notes if any of the prescribed “activities” (i.e. transaction categories) did not occur during the reporting period. This requirement is set out in RGs 14, 16, 18, 20, 22, 24, 26 and 33, and I explain how it applies in the second table attached. A similar requirement in relation to non-disclosure of officers or employees holding positions as trustees of superannuation schemes or directors of other companies that are trustees of such schemes or directors of other companies is set out in RG 38.

Auditor declarations

The auditor’s report will have to include a declaration that he has concluded the management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate, as required by RG 45 (i.e. where the going concern is used). The auditor will also have to include a declaration as set out in RG 44.

There is no further action required in respect of the report.

Yours sincerely



Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

Table1 - particular requirements to note in new Reporting Guidelines

Provision	What it says	Explanation/Clarification
<p>New Reporting Guidelines 17(f) And</p> <p>17(g) (For Income Statement or Notes)</p> <p>21(c) and (d) (For Statement of Financial Position or Notes)</p>	<p>“Balances for the following items of expense must be disclosed by the reporting unit..... (f) employee expenses related to <u>holders of office</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)</p> <p>Balances for the following items of expense must be disclosed by the reporting unit..... (f) employee expenses related to <u>employees (other than holders of office)</u> by (i) wages and salaries; (ii) superannuation; (iii) leave and other entitlements; (iv) separation and redundancies; and (v) other employee expenses (specify if material)”</p> <p>“Total amounts for the following items must be disclosed.... c) employee provisions in respect of holders of offices in the reporting unit by: i. annual leave; ii. long service leave; iii. separation and redundancies; iv. other employee provisions; and d) employee provisions in respect of employees (other than holders of offices) of the reporting unit by: i. annual leave; ii. long service leave; iii. separation and redundancies; and iv. other employee provisions.</p>	<p>There has always been a requirement to report employment-related payments and provisions (or payables) separately between those who are holders of office and those who are not. The new Reporting Guidelines identify various sub-categories for distinct disclosure.</p> <p>Your Income Statement correctly disclosed separate “remuneration” (i.e. wages and salaries) balances for office-holders and for employees. The next report must also disclose separately for office-holders and employees expense balances for the other categories of benefits (as listed).</p> <p>The same separate disclosures also apply to “Provisions” (see next column). All balances related to the payment or provision for employment benefits in the prescribed categories listed must be clearly described as either made to elected office-holders or to non-office-holder employees.</p>

Table 2 - Explanatory Note - Statements as to non-occurrence or no information to be disclosed

<i>Where a statement to this effect is required</i>	<i>New RG references</i>
If the organisation's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit	RGs 10,14
If the organisation has not agreed or does not have an agreement to provide financial support to another reporting unit to ensure its ability to continue as a going concern	RGs 11,14
If the organisation has not acquired an asset or liability as a result of an amalgamation, restructure, or alternative reporting unit determination or revocation	RGs 12,14
If the organisation has not acquired assets or liabilities as part of a business combination	RGs 13,14
If the organisation has not received revenue from particular prescribed revenue (i.e. income actually received) categories	RGs 15,16
If the organisation has not paid out particular prescribed expense (i.e. amounts actually paid) categories	RGs 17,18
If the organisation does not have a receivable (i.e. expected revenue due) or payable (i.e. amount owing) relating to another reporting unit	RGs19,20
If the organisation does not have liabilities for particular prescribed liability categories	RGs 21,22
If the organisation does not have funds or accounts for compulsory levies raised or voluntary contributions collected, or does not have funds or accounts (other than the general fund) required by the rules, or has not made any transfers or withdrawals to special purpose funds or accounts (RG23);	RGs 23,24
If the organisation has not received a cash inflow from another reporting unit or made one to another reporting unit	RGs 25,26
If the organisation has not engaged in recovery of wage activity	RG 33
If none of the officers (i.e. members of the committee) or employees are trustees of superannuation entities or directors of any company that is a trustee of a superannuation scheme *	RGs36, 38
If none of the officers or employees are directors of any (other) company	RGs 37,38

Other explanatory notes

The prescribed categories/activities that did not occur or apply should be individually identified or it should be otherwise clear that only those categories/activities that occurred have been itemized. In future, it is acceptable to itemize all prescribed categories and record nil (zero) balances for those which did not occur during the period, in lieu of a separate statement(s). See the model Financial statements.

Note also that if two (or more) persons sign the Operating Report, each signatory must separately date the document.

From: KELLETT, Stephen
To: ["rtbu@rtbu.org.au"](mailto:rtbu@rtbu.org.au)
Cc: ["Ken Mangraviti"](#)
Subject: Attention Mr Bob Nanva - Financial report y/e 31 Dec 2012 - filing
Date: Sunday, 15 December 2013 9:45:00 AM
Attachments: [ARTBIU NATIONAL FR2012 549 \(final\).pdf](#)
[Concise report discussion and analysis FR2006 612.pdf](#)

Dear Mr Nanva,

Please see my letter attached in relation to the above.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au



RTBU

RAIL, TRAM & BUS UNION AUSTRALIA

FR 2012/549.

RAIL TRAM AND BUS UNION NATIONAL OFFICE

Section 268 Fair Work (Registered Organisations) Act 2009 (RO Act)



CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

I, Bob Nanva, being the National Secretary of the Rail Tram and Bus Union National Office, certify:

- That the documents lodged herewith are copies of the full and concise report referred to in s268 of the RO Act for the Rail Tram and Bus Union for the period ended 31 December 2012; and
- That the Concise Report was provided to members of the reporting unit on 28 May 2013 in accordance with s265 of the RO Act; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 24 June 2013 in accordance with s266 of the RO Act.

Date: 25 June 2013

Signature of prescribed designated officer

Name of prescribed designated officer: BOB NANVA

Office held: NATIONAL SECRETARY

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

ABN 28 921 128 419

FINANCIAL REPORT

For the Year Ended 31st December 2012

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012**

Operating Report

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Office, for the financial year ended 31st December 2012,
- the results of those activities and
- any significant changes in the nature of those activities as required under **s.254 Fair Work (Registered Organisations) Act 2009**.

Principal Activities of the National Office

The principal activities of the National Office 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 <i>The Voice</i> .
Coordination of and Negotiation of key national industries, and assistance to branches on bargaining by request.
The National Office has consulted with the ACTU on the development of claims to be pursued in the AIRC and union policy in general. Where appropriate, the National Office has assisted branches in the implementation of relevant decisions via the variation of awards.
The National Office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to ART&BIU members, eg training, skill shortage, fatigue management, vehicle design.

2. Any Significant Changes in Activities

The following Rule Changes were ratified during 2012:

- *Alteration to the Federally registered Uniform Rules of the Rail Tram and Bus Industry Union, rules 6, 9, 28, 29, 114, 116, 119, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, and 187;*
- *Addition to the Federally registered Uniform Rules of the Rail Tram and Bus Industry Union of new rules, 186A, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 198A, 199(1)(3)(4).*

3. Details of any Significant Changes in Financial Affairs

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

- The engagement of consultants to implement a series of governing body recommendations concerning research, policy, development and publicity.
- Legal expenses in respect of WA Rule alterations and increasing EBA advice and advocacy

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.

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, employees of the National Office

To the best of our knowledge and belief, only the following Officers held any of the following positions by virtue of their office of the Rail, Tram and Bus Union National Council 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
Bob Nanva	<ul style="list-style-type: none"> • Transport & Logistics Industry Skills Council - Director • Tracksafe Foundation - Director • Department of Infrastructure & Transport, High Speed Rail Advisory Group - Member

6. Membership of the Union.

There were 33,205 members of the union as at 31st December 2012.

7. Employees of the National Office

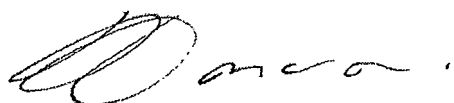
As at 31 December 2012 the National Office employed 6 full time employees, 1 part time employee and 1 part time employee seconded from the NSW Branch from 1/01/12 to 30/05/2012, with a total number of 6½ employees on a full time equivalent basis.

8. Members of the National Executive

The following persons were members of the National Executive, during the year ending 31st December 2012;

Bob Nanva	National Secretary	01/01/2012 to 31/12/2012
Allan Barden	Assistant National Secretary	01/01/2012 to 31/12/2012
Owen Doogan	National President	01/01/2012 to 31/12/2012
James Styles	National Vice-President (Rail)	01/01/2012 to 31/12/2012
Raul Baonza	National Vice-President (Road)	01/01/2012 to 14/05/2012
Gary Way	National Vice-President (Road)	15/05/2012 to 31/12/2012
Joanne McCallum	National Vice-President (Affirmative Action)	1/01/2012 to 31/12/2012
Alex Claassens	Branch Secretary – NSW	1/01/2012 to 31/12/2012
Trevor Dobbyn	Branch Secretary – Victoria	1/01/2012 to 31/12/2012
Samantha Simonetis	Branch Secretary – Tasmania	1/01/2012 to 31/12/2012
Owen Doogan	Branch Secretary – Queensland	1/01/2012 to 31/12/2012
Ashley Waddell	Branch Secretary – SA&NT	1/01/2012 to 31/12/2012
Phillip Woodcock	Branch Secretary – WA	1/01/2012 to 31/12/2012
John Curley	Assistant National Secretary Rail Operations	1/01/2012 to 31/12/2012
Greg Tatnell	Assistant National Secretary Fleet Maintenance	1/01/2012 to 31/12/2012
Ross Schimke	Assistant National Secretary Infrastructure	1/01/2012 to 31/12/2012
Darren Lamont	Assistant National Secretary Locomotive	1/01/2012 to 21/02/2012
Geoff Ralph	Assistant National Secretary Locomotive	22/02/2012 to 31/12/2012
Phil Altieri	Assistant National Secretary Tram & Bus	1/01/2012 to 31/12/2012
Greg Cameron	Assistant National Secretary	1/01/2012 to 31/12/2012

	Administrative Superv.	
Doug Klineberg	NSW Branch Delegate	1/01/2012 to 31/12/2012
Robert Hayden	NSW Branch Delegate	1/01/2012 to 31/12/2012
Marc Marotta	Victorian Branch Delegate	1/01/2012 to 31/12/2012
David Matters	Qld Branch Delegate	1/01/2012 to 31/12/2012
Peter Allen	Qld Branch Delegate	1/01/2012 to 31/12/2012



Bob Nanva

NATIONAL SECRETARY

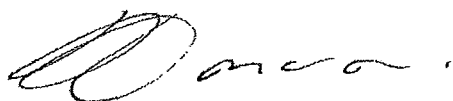
Dated: 22 May 2013

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012**

COMMITTEE OF MANAGEMENT STATEMENT

On 22 April 2013, 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 2012.

- (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 "Fair Work (RO) Act 2009"; 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 "Fair Work (RO) Act 2009"; and
 - (vi) no order for inspection of financial records have been made by the Commission under section 273 of the "Fair Work (RO) Act 2009".
- (f) The National Office 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 22 May, 2013 by Bob Nanva in accordance with such resolution as is passed by the committee of management.

**INDEPENDENT AUDIT OPINION
TO THE MEMBERS
AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
NATIONAL OFFICE**

Report on the Financial Report

We have audited the accompanying financial report of the Australian Rail, Tram and Bus Industry Union, National Office, which comprises the balance sheet as at 31 December 2012 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 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 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 : *22nd* May, 2013

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

INCOME STATEMENT

For the Year Ended 31st December 2012

	2012	2011
<u>INCOME</u>		
Interest Received	40,752	46,637
Capitation	1,939,133	1,956,777
Capitation -Prior year	-	(80,376)
Other Income	565	7,499
Profit on Sale of Motor Vehicle	-	6,364
Sponsorships	13,636	-
Grant Received - Website	(25,364)	25,364
	1,968,722	1,962,265
<u>LESS EXPENSES INCURRED</u>		
Accountancy	18,300	14,182
Advertising and Promotion	817	1,730
Air Fares & Travelling Expenses	53,901	97,239
Attendance Fee & Allowances	93,568	75,236
Audit Fees	27,162	15,780
Audit - other services	9,194	-
Annual Leave Expense	9,992	48,444
Bank Charges & F.I.D. etc	442	353
Building Expenses	5,323	6,295
Consultants Fees	103,551	24,898
Depreciation	46,762	50,293
Affiliation Fees	53,060	42,148
Donations	7,227	71,226
Council, Executive Expenses & Lost Time and meetings	257,945	235,381
Fringe Benefits Tax	(2,905)	8,845
General Expenses	18,625	15,903
Insurances - General	22,606	7,542
Long Service Leave	9,731	8,288
Legal Expenses	224,926	126,912
Motor Vehicle Expenses	8,838	6,493
National executive	9,209	-
Publications	7,040	16,352
Payroll Tax	718	-
Postage	523	1,638
Printing and Stationery	20,010	38,923
Remuneration-Officer Holders	141,773	110,326
Remuneration- Employees	535,198	475,048
Repairs and Maintenance	20,461	26,438
Retirement Benefits Expense	34,999	46,655
Research	72,377	-
Staff Training	8,736	5,459
Superannuation	62,929	54,767
Subscriptions and Memberships	5,831	11,719
Telephone	47,707	55,424
Social Media/Website	(20,448)	54,035
Badges & Other Items	6,535	1,232
	1,922,663	1,755,200
<u>NET INCOME</u>	46,059	207,065

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**STATEMENT OF CHANGES IN EQUITY
As at 31st December 2012**

	Retained Profits	Asset Reval	Total
	\$	\$	\$
Balance 1/1/2011	3,032,652	325,983	3,358,635
Surplus/movement for year	207,065	-	207,065
Balance 31/12/2011	3,239,716	325,983	3,565,699
Surplus/movement for year	46,059	-	46,059
Balance 31/12/2012	3,285,775	325,983	3,611,758

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**STATEMENT OF FINANCIAL POSITION
As at 31st December 2012**

		2012	2011
		\$	\$
<u>CURRENT ASSETS</u>			
Cash and Cash Equivalents	3	2,717,024	2,699,363
Receivables	4	463,413	406,753
Other	5	6,277	24,646
		<hr/>	<hr/>
<u>TOTAL CURRENT ASSETS</u>		3,186,714	3,130,763
		<hr/>	<hr/>
<u>NON-CURRENT ASSETS</u>			
Financial Assets	6	20	20
Property	7	751,889	697,891
Plant & Equipment	8	46,679	55,922
Motor Vehicles	9	26,095	4,748
		<hr/>	<hr/>
<u>TOTAL NON-CURRENT ASSETS</u>		824,683	758,581
		<hr/>	<hr/>
<u>TOTAL ASSETS</u>		4,011,397	3,889,344
		<hr/>	<hr/>
<u>CURRENT LIABILITIES</u>			
Accounts Payable	10	120,376	112,014
Provisions	11	279,263	211,630
		<hr/>	<hr/>
<u>TOTAL CURRENT LIABILITIES</u>		399,639	323,644
		<hr/>	<hr/>
<u>TOTAL LIABILITIES</u>		399,639	323,644
		<hr/>	<hr/>
<u>NET ASSETS</u>		3,611,758	3,565,699
		<hr/>	<hr/>
<u>ACCUMULATED FUNDS</u>			
Reserves		325,983	325,983
Accumulated Surplus		3,285,775	3,239,716
		<hr/>	<hr/>
<u>ACCUMULATED FUNDS</u>		3,611,758	3,565,699
		<hr/>	<hr/>

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2012**

	This Year Inflows (Outflows) \$	Last Year Inflows (Outflows) \$
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation and other income	1,882,473	1,799,235
Payments to suppliers and employees	(1,792,700)	(1,670,838)
Interest received	40,752	46,637
	130,525	175,034
Net cash provided by (used in) operating activities (Note 2)		
 CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(112,864)	(27)
Proceeds (Payments) financial assets	-	(10)
	(112,864)	(37)
Net cash provided by (used in) investing activities		
 Net increase (decrease) in cash held	 17,661	 174,997
Cash at beginning of year	2,699,363	2,524,366
	2,717,024	2,699,363
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	2,717,024	2,699,363
	2,717,024	2,699,363
	2,717,024	2,699,363

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2012**

	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	46,059	207,065
Depreciation	46,762	50,293
Profit sale assets	-	(6,364)
Change in assets and liabilities		
(Increase)/Decrease in receivables	(56,660)	(110,029)
(Increase)/Decrease in other debtors	18,369	(16,565)
Increase/(Decrease) in creditors	8,362	(63,458)
Increase/(Decrease) in provision for employee entitlements	67,633	114,092
Cash flows from operations	<u>130,525</u>	<u>175,034</u>

The accompanying notes form part of these financial statements

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2012

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 13 October, 2009 carried out by Paul Carrol FAPI, Registered Valuer No 2377. The valuation of land and building was determined to be \$726,667. 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 OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2012**

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.

d) Defined Superannuation Schemes

In respect to defined benefit plans, the cost of providing the benefits is determined using the projected unit cost method. Actuarial calculations are conducted by State Super. The amount recognised in the Statement of Financial Position represents the present value of the defined benefits obligations adjusted for any unrecognised actuarial gains and losses and unrecognised past service costs less the fair value of the plan's assets. The unions has defined benefit obligations for members participating in the State Authorities Superannuation Scheme and the State Authorities Non-Contributory Superannuation Scheme. All Schemes are closed to new members.

	2012	2011
	\$	\$
Note 2: OPERATING SURPLUS		
Operating Profit	46,059	207,065
	<hr/>	<hr/>
Note 3: CASH AND CASH EQUIVALENTS		
Cash on Hand	501	501
Cash at bank and on deposit	2,716,523	2,698,862
	<hr/>	<hr/>
	2,717,024	2,699,363
	<hr/>	<hr/>
Note 4: RECEIVABLES		
Amounts due from branches	463,413	405,661
Other receivables	-	1,092
	<hr/>	<hr/>
	463,413	406,753
	<hr/>	<hr/>
AMOUNTS DUE FROM BRANCHES		
	TOTAL	
Amount due 1/1/12	405,661	52,674
	VIC	NSW
	188,398	6,123
	SA/NT	QLD
	147,675	1,780
	TAS	WA
	9,011	
	<hr/>	
Amounts charged to Branches	2,254,756	584,448
	1,031,711	87,202
	433,020	19,721
	98,654	
	<hr/>	
Amounts received from Branches	2,197,004	586,516
	976,969	77,526
	442,953	19,818
	93,222	
	<hr/>	
Amounts Due from branches 31/12/12	463,413	50,606
	243,140	15,799
	137,742	1,683
	14,443	
	<hr/>	

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2012**

	2012	2011		
	\$	\$		
Note 5: OTHER CURRENT ASSETS				
Prepayments	6,277	24,646		
	<hr/>	<hr/>		
Note 6: FINANCIAL ASSETS				
Share Encompass	20	20		
	<hr/>	<hr/>		
Note 7: PROPERTY				
Redfern Property - at valuation	726,667	726,667		
Leashold improvements - at cost	68,268	-		
Deduct Prov for Depreciation	(43,046)	(28,776)		
	<hr/>	<hr/>		
	751,889	697,891		
	<hr/>	<hr/>		
Note 8: PLANT & EQUIPMENT				
Plant and Equipment	175,798	160,749		
Deduct Prov'n for Depreciation	(129,119)	(104,827)		
	<hr/>	<hr/>		
	46,679	55,922		
	<hr/>	<hr/>		
Note 9: MOTOR VEHICLES				
Motor Vehicles	52,254	22,707		
Deduct Prov'n for Depreciation	(26,159)	(17,959)		
	<hr/>	<hr/>		
	26,095	4,748		
	<hr/>	<hr/>		
Note 10: ACCOUNTS PAYABLE				
Creditors - Trade	57,948	82,546		
Accounts Payable-Other	5,382	1,332		
GST Payable	54,336	28,136		
PAYG Withholding	2,710	-		
	<hr/>	<hr/>		
	120,376	112,014		
	<hr/>	<hr/>		
Note 11: PROVISIONS				
Provision for Annual Leave	119,890	109,898		
Provision for Long Service Leave	35,641	25,910		
Provision for RDO	42,078	29,167		
Provision for Retirement Benefit	81,654	46,655		
	<hr/>	<hr/>		
	279,263	211,630		
	<hr/>	<hr/>		
Movements during the year -				
	Annual	Long	RDO	Retire
	Leave	Service		Benefits
Balance at the beginning of year	109,898	25,910	29,167	46,655
Increase(decrease in provision	9,992	9,731	12,911	34,999
	<hr/>	<hr/>	<hr/>	<hr/>
Balance at the end of year	119,890	35,641	42,078	81,654
	<hr/>	<hr/>	<hr/>	<hr/>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2012**

	2012	2011	
	\$	\$	
Note 12: MOVEMENT PROPERTY PLANT & EQUIP			
Movement in carrying amount -			
	Property own use	Plant Equip	Motor Vehicle
	\$	\$	\$
Balance beginning year	697,891	55,922	4,748
Additions/Revaluation	68,268	15,049	29,547
Disposals	-	-	-
Depreciation	(14,270)	(24,292)	(8,200)
Carrying at end year	<u>751,889</u>	<u>46,679</u>	<u>26,095</u>

Note 13: RETIREMENT BENEFITS OBLIGATIONS

Other than for one employee, employees of the National Council are entitled to benefits from a superannuation plan on retirement, disability or death. For these employees, 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.

For one employee, the National Council participated in an employer sponsored defined benefits plan during the year. The benefit provided by the plan is based on the length of service of the member at retirement. Employees contribute various percentages of their gross income and the union may contribute up to 4.5 times the employees final average salary at retirement depending on the length of membership and the employees own contributions.

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 2012

	Floating Interest rate	Non Interest	Total
	\$	\$	\$
Cash and cash equivalents	2,716,523	501	2,717,024
Receivables	-	463,413	463,413
	<u>2,716,523</u>	<u>463,914</u>	<u>3,180,437</u>

Weighted average interest rate 1.5%

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2012**

31 December 2011

	Fixed Interest Rate	Floating Interest Rate	Non Interest	Total
Cash and cash equivalents	36,466	2,662,396	501	2,699,363
Receivables	-	-	406,753	406,753
	36,466	2,662,396	407,254	3,106,116

Weighted average interest rate 1.73%

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 :

Suite 210
4 Goulburn St
Sydney NSW 2000

Note 17: RELATED PARTIES

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

Allan Barden	Trevor Dobbyn	James Styles	Robert Hayden
Bob Nanva	Phil Alteri	John Curley	Ashley Waddell
Gary Way	Joanne McCallum	Greg Tatnell	Phillip Woodcock
Samantha Simonetis	Owen Doogan	Geoff Ralph	Doug Klinberg
Alex Claassens	Peter Allen	Greg Cameron	David Matters
Ross Schimke	Marc Marotta	Raul Baonza	Darren Lamont

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2012**

- (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 \$15,376,2011:\$ 7,982).
- (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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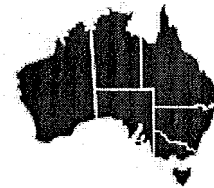
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- Government sacks 25,000 striking nurses - *Kenya - 08 Mar 2012*
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**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012**

Operating Report

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Office, for the financial year ended 31st December 2012,
- the results of those activities and
- any significant changes in the nature of those activities as required under **s.254 Fair Work (Registered Organisations) Act 2009**.

Principal Activities of the National Office

The principal activities of the National Office 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 <i>The Voice</i> .
Coordination of and Negotiation of key national industries, and assistance to branches on bargaining by request.
The National Office has consulted with the ACTU on the development of claims to be pursued in the AIRC and union policy in general. Where appropriate, the National Office has assisted branches in the implementation of relevant decisions via the variation of awards.
The National Office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to ART&BIU members, eg training, skill shortage, fatigue management, vehicle design.

2. Any Significant Changes in Activities

The following Rule Changes were ratified during 2012:

- *Alteration to the Federally registered Uniform Rules of the Rail Tram and Bus Industry Union, rules 6, 9, 28, 29, 114, 116, 119, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, and 187;*
- *Addition to the Federally registered Uniform Rules of the Rail Tram and Bus Industry Union of new rules, 186A, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 198A, 199(1)(3)(4).*

3. Details of any Significant Changes in Financial Affairs

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

- The engagement of consultants to implement a series of governing body recommendations concerning research, policy, development and publicity.
- Legal expenses in respect of WA Rule alterations and increasing EBA advice and advocacy

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.

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, employees of the National Office

To the best of our knowledge and belief, only the following Officers held any of the following positions by virtue of their office of the Rail, Tram and Bus Union National Council 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
Bob Nanva	<ul style="list-style-type: none"> • Transport & Logistics Industry Skills Council - Director • Tracksafe Foundation - Director • Department of Infrastructure & Transport, High Speed Rail Advisory Group - Member

6. Membership of the Union

There were 33,205 members of the union as at 31st December 2012.

7. Employees of the National Office

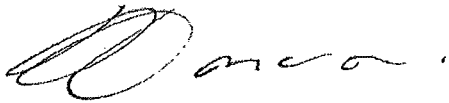
As at 31 December 2012 the National Office employed 6 full time employees, 1 part time employee and 1 part time employee seconded from the NSW Branch from 1/01/12 to 30/05/2012, with a total number of 6½ employees on a full time equivalent basis.

8. Members of the National Executive

The following persons were members of the National Executive, during the year ending 31st December 2012;

Bob Nanva	National Secretary	01/01/2012 to 31/12/2012
Allan Barden	Assistant National Secretary	01/01/2012 to 31/12/2012
Owen Doogan	National President	01/01/2012 to 31/12/2012
James Styles	National Vice-President (Rail)	01/01/2012 to 31/12/2012
Raul Baonza	National Vice-President (Road)	01/01/2012 to 14/05/2012
Gary Way	National Vice-President (Road)	15/05/2012 to 31/12/2012
Joanne McCallum	National Vice-President (Affirmative Action)	1/01/2012 to 31/12/2012
Alex Claassens	Branch Secretary – NSW	1/01/2012 to 31/12/2012
Trevor Dobbyn	Branch Secretary – Victoria	1/01/2012 to 31/12/2012
Samantha Simonetis	Branch Secretary – Tasmania	1/01/2012 to 31/12/2012
Owen Doogan	Branch Secretary – Queensland	1/01/2012 to 31/12/2012
Ashley Waddell	Branch Secretary – SA&NT	1/01/2012 to 31/12/2012
Phillip Woodcock	Branch Secretary – WA	1/01/2012 to 31/12/2012
John Curley	Assistant National Secretary Rail Operations	1/01/2012 to 31/12/2012
Greg Tatnell	Assistant National Secretary Fleet Maintenance	1/01/2012 to 31/12/2012
Ross Schimke	Assistant National Secretary Infrastructure	1/01/2012 to 31/12/2012
Darren Lamont	Assistant National Secretary Locomotive	1/01/2012 to 21/02/2012
Geoff Ralph	Assistant National Secretary Locomotive	22/02/2012 to 31/12/2012
Phil Altieri	Assistant National Secretary Tram & Bus	1/01/2012 to 31/12/2012
Greg Cameron	Assistant National Secretary	1/01/2012 to 31/12/2012

	Administrative Superv.	
Doug Klineberg	NSW Branch Delegate	1/01/2012 to 31/12/2012
Robert Hayden	NSW Branch Delegate	1/01/2012 to 31/12/2012
Marc Marotta	Victorian Branch Delegate	1/01/2012 to 31/12/2012
David Matters	Qld Branch Delegate	1/01/2012 to 31/12/2012
Peter Allen	Qld Branch Delegate	1/01/2012 to 31/12/2012



Bob Nanva
NATIONAL SECRETARY

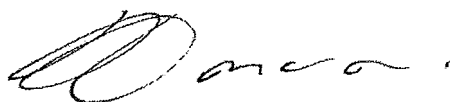
Dated: 22 May 2013

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012**

COMMITTEE OF MANAGEMENT STATEMENT

On 22 April 2013, 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 2012.

- (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 "Fair Work (RO) Act 2009"; 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 "Fair Work (RO) Act 2009"; and
 - (vi) no order for inspection of financial records have been made by the Commission under section 273 of the "Fair Work (RO) Act 2009".
- (f) The National Office 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 22 May, 2013 by Bob Nanva 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 2012**

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 2012.

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:

Fair Work (Registered Organisations) Act 2009

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 2012**

INCOME STATEMENT

	2012	2011
	\$	\$
<u>INCOME</u>		
Interest Received	40,752	46,637
Capitation	1,939,133	1,956,777
Capitation -Prior year	-	(80,376)
Other Income	565	7,499
Profit on Sale of Motor Vehicle	-	6,364
Sponsorships	13,636	-
Grant Received - Website	(25,364)	25,364
	<hr/>	<hr/>
TOTAL INCOME	1,968,722	1,962,265
<u>LESS EXPENSES INCURRED</u>		
Accountancy	18,300	14,182
Air Fares & Travelling Expenses	53,901	97,239
Attendance Fee & Allowances	93,568	75,236
Audit Fees	27,162	15,780
Audit - other services	9,194	-
Consultants Fees	103,551	24,898
Depreciation	46,762	50,293
Affiliation Fees	53,060	42,148
Donations	7,227	71,226
Council,Executive Expenses & Lost Time and meetings	257,945	235,381
Legal Expenses	224,926	126,912
National executive	9,209	-
Remuneration-Officer Holders	141,773	110,326
Remuneration- Employees	535,198	475,048
Repairs and Maintenance	20,461	26,438
Retirement Benefits Expense	34,999	46,655
Research	72,377	-
Superannuation	62,929	54,767
Other	150,121	290,155
	<hr/>	<hr/>
TOTAL EXPENSES INCURRED	1,922,663	1,755,200
	<hr/>	<hr/>
<u>NET INCOME</u>	46,059	207,065

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012**

STATEMENT OF CHANGES IN EQUITY

	Retained Profits	Asset Reval	Total
	\$	\$	\$
Balance 1/1/2011	3,032,652	325,983	3,358,635
Surplus/movement for year	207,065	-	207,065
Balance 31/12/2011	3,239,716	325,983	3,565,699
Surplus/movement for year	46,059	-	46,059
Balance 31/12/2012	3,285,775	325,983	3,611,758

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012**

STATEMENT OF FINANCIAL POSITION

		2012	2011
		\$	\$
<u>CURRENT ASSETS</u>			
Cash and Cash Equivalents	3	2,717,024	2,699,363
Receivables	4	463,413	406,753
Other	5	6,277	24,646
<u>TOTAL CURRENT ASSETS</u>		<u>3,186,714</u>	<u>3,130,763</u>
<u>NON-CURRENT ASSETS</u>			
Financial Assets	6	20	20
Property	7	751,889	697,891
Plant & Equipment	8	46,679	55,922
Motor Vehicles	9	26,095	4,748
<u>TOTAL NON-CURRENT ASSETS</u>		<u>824,683</u>	<u>758,581</u>
<u>TOTAL ASSETS</u>		<u>4,011,397</u>	<u>3,889,344</u>
<u>CURRENT LIABILITIES</u>			
Accounts Payable	10	120,376	112,014
Provisions	11	279,263	211,630
<u>TOTAL CURRENT LIABILITIES</u>		<u>399,639</u>	<u>323,644</u>
<u>TOTAL LIABILITIES</u>		<u>399,639</u>	<u>323,644</u>
<u>NET ASSETS</u>		<u>3,611,758</u>	<u>3,565,699</u>
<u>ACCUMULATED FUNDS</u>			
Reserves		325,983	325,983
Accumulated Surplus		3,285,775	3,239,716
<u>ACCUMULATED FUNDS</u>		<u>3,611,758</u>	<u>3,565,699</u>

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012**

STATEMENT OF CASH FLOWS

	This Year Inflows (Outflows) \$	Last Year Inflows (Outflows) \$
CASH FLOW FROM OPERATING ACTIVITIES		
Capitation and other income	1,882,473	1,799,235
Payments to suppliers and employees	(1,792,700)	(1,670,838)
Interest received	40,752	46,637
	<hr/>	<hr/>
Net cash provided by (used in) operating activities (Note 2)	130,525	175,034
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from (Payment for) property, plant and equipment	(112,864)	(27)
Proceeds (Payments) financial assets	-	(10)
	<hr/>	<hr/>
Net cash provided by (used in) investing activities	(112,864)	(37)
Net increase (decrease) in cash held	17,661	174,997
Cash at beginning of year	2,699,363	2,524,366
	<hr/>	<hr/>
Cash at end of year (Note 1)	2,717,024	2,699,363
	<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	2,717,024	2,699,363
	<hr/>	<hr/>
	2,717,024	2,699,363
	<hr/> <hr/>	<hr/> <hr/>

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

Profit from ordinary activities	46,059	207,065
Depreciation	46,762	50,293
Profit sale assets	-	(6,364)
Change in assets and liabilities		
(Increase)/Decrease in receivables	(56,660)	(110,029)
(Increase)/Decrease in other debtors	18,369	(16,565)
Increase/(Decrease) in creditors	8,362	(63,458)
Increase/(Decrease) in provision for employee entitlements	67,633	114,092
	<hr/>	<hr/>
Cash flows from operations	130,525	175,034
	<hr/> <hr/>	<hr/> <hr/>

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2012
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, 2012 comprising the Committee of Management Statement, Income Statement, Statement of Changes in Equity, Balance Sheet, and Statement of Cash Flows.

Committee of management Responsibility

The Committee of Management are responsible for the preparation and fair presentation of the financial report in accordance with 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, 2012 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 : 22 May, 2013



FAIR WORK
COMMISSION

18 January 2013

Mr Bob Nanva
National Secretary
Australian Rail, Tram and Bus Industry Union
Sent by email: nswwho@rtbu-nsw.asn.au

Dear Mr Nanva,

Re: Lodgement of Financial Report - [FR2012/549]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Australian Rail, Tram and Bus Industry Union (the reporting unit) ended on 31 December 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 July 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au. If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au.

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.