



FAIR WORK  
COMMISSION

26 June 2014

Mr Bob Nanva  
National Secretary  
Australian Rail, Tram and Bus Industry Union  
Trades Hall, Suite 210, 4-10 Goulburn Street  
SYDNEY NSW 2000

Dear Mr Nanva

**Re: Lodgement of Financial Statements and Accounts - Australian Rail, Tram and Bus Industry Union - for year ended 31 December 2013 (FR2013/446)**

I acknowledge receipt of the financial report of the Australian Rail, Tram and Bus Industry Union ('the reporting unit') for the year ended 31 December 2013. The documents were lodged with the Fair Work Commission on 18 June 2014.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 31 December 2014 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Revenue recognition

The Australian Accounting Standard *AASB 101 Presentation of Financial Statements* paragraph 117 and *AASB 118: Revenue* paragraph 35(a) requires that the entity must disclose the measurement basis or bases used in recognising revenue.

The accounting policy for revenue has not been disclosed.

Disclosure of employee expenses/provisions to office holders and other employees

The financial statements (Note 4A) have disclosed employee benefits expenses separately for officers and employees, and separately for wages, superannuation, leave entitlements and other (Retirement Benefit) expenses but did not separately disclose any expense for separation/redundancies for holders of office or employees. The Reporting Guidelines require that all employee and officer expenses are reported separately (refer items 17(f) and 17(g))<sup>1</sup>.

The Reporting Guidelines also require either the statement of financial position or the notes to disclose any liability for employee benefits in respect of office holders and other employees

---

<sup>1</sup> This requirement is now at items 16(f)(iv) and 16(g)(iv) of the new Reporting Guidelines that will apply to the year ended 31 December 2014.

(items 21(c) and 21 (d))<sup>2</sup>. Note 14 discloses provisions separately for holders of office and employees, and separately for annual leave, long service leave, and other (RDO, Retirement Benefits) provisions, but did not separately disclose any provision for separation/redundancies.

Items 18 and 22<sup>3</sup> of the Reporting Guidelines state that if any activities identified in items 17 and 21 respectively have not occurred in the reporting period, a statement to this effect (or a nil balance) must be included in the notes to the GPFR.

If you have any queries regarding this letter, please contact me on (02) 6723 7237 or via email at [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au).

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal line extending to the right from the end of the name.

Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

cc. Mr Ken Mangraviti, Auditor

---

<sup>2</sup> This requirement is now at item 21(c)(iii) and 21(d)(iv) of the new Reporting Guidelines that will apply to the year ended 31 December 2014

<sup>3</sup> Now item 17 and 21 respectively of the new Reporting Guidelines

**From:** KELLETT, Stephen  
**To:** ["Allan Barden"](#)  
**Cc:** ["Ken Mangraviti"](#)  
**Subject:** Attention Mr Bob Nanva - Financial report y/e 31 Dec 2013 - filing  
**Date:** Thursday, 26 June 2014 12:50:00 PM  
**Attachments:** [ARTBIU FR2013 446 \(primary final\).pdf](#)  
[s253-Reporting-Guidelines-4th-edition.pdf](#)  
[Model-financial-statements.pdf](#)

---

Dear Allan,

Please see attached my letter in relation to the above. I also attach, as reference, a copy of the new Reporting Guidelines that will apply to the year ended 31 December 2014 and a copy of the Model financial statements which illustrates how different kinds of reporting disclosure if and where they apply to the organisation, may be set out.

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](mailto:stephen.kellett@fwc.gov.au)



# RTBU

RAIL, TRAM & BUS UNION AUSTRALIA

**16 June 2014**

**To Mr. STEPHEN KELLETT  
Regulatory Compliance Branch  
FAIR WORK COMMISSION  
80 William Street  
EAST SYDNEY NSW 2011**

**Subject:- RTBU 2013 Financial Report.**

Dear Sir,

Please find attached, in accordance with s.268 of the Fair Work (Registered Organisations') Act 2009 , the RTBU 2013, Financial Reporting package.

This package incorporates;

- Certificate by National Secretary (Designated Officer), (Attachment A)
- A copy of the Full Financial Accounts, including the Audit Report., (Attachment B)
- A copy of the Concise Report provided to our members.(Attachment C)

Regards,

Allan Barden  
Assistant National Secretary

# **ATTACHMENT A**

**RAIL TRAM AND BUS UNION NATIONAL OFFICE**  
**s.268 Fair Work (Registered Organisations) Act 2009**

**CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER**  
**Certificate for the period ended 31 December 2013**

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 report concise report for the Rail Tram and Bus Union for the period ended 31 December 2013 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the concise report was provided to members of the reporting unit on 29 May 2014; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 16 June 2014 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



.....  
Name of prescribed designated officer: Bob Nanva

Title of prescribed designated officer: National Secretary

Dated: 16 June 2014

# **ATTACHMENT B**

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

NATIONAL OFFICE

ABN 28 924 128 410

ANNUAL REPORT

For the Year Ended 31st December 2011



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

**NATIONAL OFFICE**

**For the Year Ended 31st December 2013**

**Contents**

Operating Report

Independent Audit Opinion

Committee of Management Statement

Statement of Comprehensive Income

Statement of Changes in Equity

Statement of Financial Position

Notes to the Financial Statements

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE  
CONCISE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

## Operating Report

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Office, for the financial year ended 31<sup>st</sup> December 2013,
- 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:

<b>ACTIVITIES</b>
Making agreements with employers
Implementation of the decisions of the National Executive and National Council
Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns.
Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of branches and members as provided for within the rules of the union, within the scope of any statutory or legal obligations.
The administration of federal awards, the certification of federal industrial agreements, the variation of awards following major test cases, and making application to vary federal awards on behalf of branches.
National media and communications to members, branches and the broader community via media releases in support of campaigns, web based technology, including the national magazine <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 been involved in campaigns and negotiations with government, political parties and industry organisations, including with financial donations and/or other support, around issues of importance for members, eg EBA negotiations, training, skill shortages, fatigue laws.

## **2. Any Significant Changes in Activities**

- The 2012 elections had carried over into 2013, and were declared by the Australian Electoral Commission on the 5<sup>th</sup> April 2013 for contested positions and the 8<sup>th</sup> April 2013 for the uncontested positions. This meant that in some positions there were two office holders for the respective terms of office for 2013.
- Due to the resignation of the SA/NT Branch Secretary on the 26<sup>th</sup> September 2013, a new Branch Secretary was appointed, in accordance with the registered rules, on the same date and therefore was also a member of the National Executive by the nature of the Office of Branch Secretary.
- The following Rule Changes were ratified during 2013:
  - *Alterations to the Federally Registered Uniform Rules of the Rail Tram and Bus Industry Union were, Rules 47, 100 and 101.*
  - *New rules that were added to the Federally Registered Uniform Rules of the Rail Tram and Bus Industry Union were, Rules 106 and 179A*

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

The financial affairs of the National Office have altered significantly 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 relation to advocacy, EBA and union structures advice.
- An increase in Meeting and Conference expense due to there being a National Council during 2013.
- Increase in real property assets held by the ARTBIU to reflect changes in legal status of 83-89 Renwick St, Redfern.

## **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 be inserted here.**

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

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

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

OFFICIAL	ORGANISATION
Bob Narva	<ul style="list-style-type: none"> <li>• Transport &amp; Logistics Industry Skills Council - Director</li> <li>• Tracksafe Foundation - Director</li> <li>• Department of Infrastructure &amp; Transport, High Speed Rail Advisory Group - Member</li> </ul>
Allan Barden	<ul style="list-style-type: none"> <li>• Tracksafe Foundation - Director</li> </ul>
Alex Claassens	<ul style="list-style-type: none"> <li>• By virtue of his office within RTBU NSW Branch, Employee representative, appointed to the Board of the State Trustee Corporation</li> <li>• Membership elected Director, Encompass Credit Union</li> </ul>

#### 6. Membership of the Union.

There were 34,082 members of the union as at 31st December 2013.

#### 7. Employees of the National Office

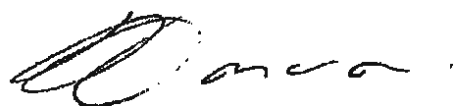
As at 31 December 2013 the National Office employed 6 full time employees, 1 part time employee, with a total number of 6½ employees on a full time equivalent basis.

#### 8. Members of the National Executive

The following persons were members of the National Executive, during the year ending 31<sup>st</sup> December 2013;

Bob Narva	National Secretary	01/01/2013 to 31/12/2013
Allan Barden	Assistant National Secretary	01/01/2013 to 31/12/2013
Owen Doogan	National President	01/01/2013 to 31/12/2013
James Styles	National Vice-President (Rail)	01/01/2013 to 31/12/2013
Gary Way	National Vice-President (Road)	01/01/2013 to 31/12/2013
Joanne McCalium	National Vice-President (Affirmative Action)	01/01/2013 to 07/04/2013
Lana Howcroft	National Vice –President (Affirmative Action)	08/04/2013 to 31/12/2013.
Alex Claassens	Branch Secretary – NSW	01/01/2013 to 31/12/2013
Trevor Dobbyn	Branch Secretary – Victoria	01/01/2013 to 31/12/2013
Samantha Simonetis	Branch Secretary – Tasmania	01/01/2013 to 31/12/2013

Owen Doogan	Branch Secretary – Queensland	01/01/2013 to 31/12/2013
Ashley Waddell	Branch Secretary – SA&NT	01/01/2013 to 26/09/2013
Darren Phillips	Branch Secretary - SA&NT	27/09/2013 to 31/12/2013
Philip Woodcock	Branch Secretary – WA	01/01/2013 to 31/12/2013
Phil Altieri	Assistant National Secretary Tram & Bus	01/01/2013 to 31/12/2013
Greg Cameron	Assistant National Secretary Administrative, Supervisory.	01/01/2013 to 31/12/2013
Doug Klineberg	NSW Branch Delegate	01/01/2013 to 31/12/2013
Chris Preston	NSW Branch Delegate	05/04/2013 to 31/12/2013
Robert Hayden	NSW Branch Delegate	01/01/2013 to 31/12/2013
Marc Marotta	Victorian Branch Delegate	01/01/2013 to 31/12/2013
Tanielu (Danny) Faalele	Victorian Branch Delegate	08/04/2013 to 31/12/2013
John Curley	Assistant National Secretary Rail Operations	01/01/2012 to 04/04/2013
Peter Perkins	Assistant National Secretary Rail Operations	05/04/2013 to 31/12/2013
Greg Tatnell	Assistant National Secretary	01/01/2013 to 31/12/2013
Ross Schimke	Assistant National Secretary Infrastructure	01/01/2013 to 31/12/2013
Geoff Ralph	Assistant National Secretary Locomotive	1/01/2013 to 04/04/2013
Keith McMahon	Assistant National Secretary Locomotive	05/04/2013 to 31/12/2013



Bob Nanva  
NATIONAL SECRETARY

Dated: 28 May 2014

## **INDEPENDENT AUDIT OPINION TO THE MEMBERS**

### **AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION NATIONAL OFFICE**

#### **Report on the Financial Report**

We have audited the general purpose financial report of the Australian Rail, Tram and Bus Industry Union, National Office, which comprises the balance sheet as at 31 December 2013 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 include 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.

#### **Auditor's Declaration**

I am an approved auditor for the purpose of Fair Work (Regulated Organisations) Act 2009 and I am a member of the Institute of Chartered Accountants Australia and I hold a Public Practice Certificate.

**INDEPENDENT AUDIT OPINION  
TO THE MEMBERS**

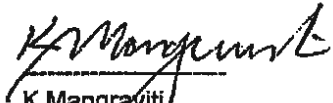
**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION NATIONAL OFFICE**

**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.

We are also of the opinion that management's use of the going concern basis of accounting in the preparation of the financial statements was appropriate.



K Mangraviti  
Registered Company Auditor  
Ken Mangraviti Pty Ltd

Dated : 28 May, 2013



**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE  
CONCISE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 28 May 2014, 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 2013.

- (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 28 May, 2014 by Bob Nanva in accordance with such resolution as is passed by the committee of management.

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

**NATIONAL OFFICE**

**STATEMENT OF COMPREHENSIVE INCOME  
For the Year Ended 31st December 2013**

	Notes	2013 \$	2012 \$
<b>REVENUE</b>			
Capitation	6	1,988,026	1,939,133
Affiliation Fees	6	113,816	98,529
Levies	6	58,782	-
Interest Received		24,713	40,752
Member Subscriptions			-
Grant Received	3B	-	(25,364)
Rent Received		27,000	-
Other Income	3C	42,323	14,201
Property Transferred from NSW Branch		2,602,742	-
<b>TOTAL REVENUE</b>		<u>4,855,402</u>	<u>2,067,251</u>
<b>EXPENSES</b>			
Employee Expenses	4A	561,862	790,822
Capitation Fees		-	-
Affiliation Fees	4B	157,727	151,589
Administration Expenses	4C	809,779	585,854
Grants or Donations	4D	22,545	9,477
Depreciation and Amortisation		41,306	46,762
Legal Costs	4E	189,539	225,301
Audit Fees	4F	30,350	36,356
Other Expenses	4G	102,320	175,431
<b>TOTAL EXPENSES</b>		<u>1,915,428</u>	<u>2,021,192</u>
<b>PROFIT/(LOSS) FOR THE YEAR</b>		<u>2,939,974</u>	<u>48,059</u>
<b>OTHER COMPREHENSIVE INCOME</b>			
Gain on Revaluation of Land & Buildings		581,556	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u>3,521,530</u>	<u>48,059</u>

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 2013**

	Retained Profits	Asset Revaluation Reserve \$	Total \$
Balance 01/01/2012	3,239,716	325,983	3,565,699
Surplus for the Year	46,059	.	46,059
Balance 31/12/2012	3,285,775	325,983	3,611,758
Surplus for the Year	3,521,530		3,521,530
Transfer to Reserve	(581,556)	581,556	-
Balance 31/12/2013	6,225,749	907,539	7,133,288

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 2013**

	Notes	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	5	2,763,458	2,717,024
Receivables	6	659,764	463,413
Other	7	18,309	6,277
<b>TOTAL CURRENT ASSETS</b>		<u>3,441,531</u>	<u>3,186,714</u>
<b>NON-CURRENT ASSETS</b>			
Financial Assets	8	20	20
Property	9	94,162	751,889
Investment Property	10	3,900,000	-
Plant & Equipment	11	44,135	46,679
Motor Vehicles	12	19,447	26,095
<b>TOTAL NON-CURRENT ASSETS</b>		<u>4,057,764</u>	<u>824,683</u>
<b>TOTAL ASSETS</b>		<u>7,499,295</u>	<u>4,011,397</u>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	13	146,049	120,376
Provisions	14	219,958	279,263
<b>TOTAL CURRENT LIABILITIES</b>		<u>366,007</u>	<u>399,639</u>
<b>TOTAL LIABILITIES</b>		<u>366,007</u>	<u>399,639</u>
<b>NET ASSETS</b>		<u>7,133,288</u>	<u>3,611,758</u>
<b>ACCUMULATED FUNDS</b>			
Reserves	15	907,539	325,983
Accumulated Surplus	16	6,225,749	3,285,775
<b>ACCUMULATED FUNDS</b>		<u>7,133,288</u>	<u>3,811,758</u>

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 2013**

	Notes	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Capitation and Other Income		1,989,596	1,882,473
Payments to Suppliers and Employees		(1,904,782)	(1,792,700)
Interest Received		24,713	40,752
Rent Received		27,000	-
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>B</b>	<b>136,527</b>	<b>130,525</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from (Payment for) Property Plant and Equipment		(90,091)	(112,864)
<b>Net Cash Provided by (Used in) Investing Activities</b>		<b>(90,091)</b>	<b>(112,864)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>46,436</b>	<b>17,661</b>
<b>Cash at beginning of the Year</b>		<b>2,717,024</b>	<b>2,699,363</b>
<b>Cash at the End of Year</b>	<b>A</b>	<b>2,763,460</b>	<b>2,717,024</b>

**NOTES TO THE STATEMENT OF CASH FLOW**

**Note A - 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	2,763,460	2,717,024
-----------------------------	-----------	-----------

**Note B - Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities**

Profit from Ordinary Activities	3,521,530	46,059
Depreciation	41,306	46,762
Transfer of Asset from NSW Branch/Revaluation	(3,184,298)	-
<b>Change in Assets and Liabilities</b>		
(Increase)/Decrease in Receivables	(196,351)	(56,660)
(Increase)/Decrease in Prepaid Expenses	(12,032)	18,369
Increase/(Decrease) in Creditors	25,676	8,362
Increase/(Decrease) in Provision for employee benefits	(59,304)	67,633
<b>Cash Flows from Operations</b>	<b>136,527</b>	<b>130,525</b>

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 2013**

**NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements are general purpose financial statements that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by 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 & Investment Property**

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..

Property held to earn rental income is separately disclosed from property held for own use. Investment properties are measured on the fair value basis. As with property held for own use, it is the policy of the entity to have periodic independent valuations, with annual appraisals being made by directors. The change in fair value of investment properties are recorded in the income statement. No depreciation is provided where the fair value basis is used. The last independent valuation was as at 18 March 2014 carried out by Malcolm Craig, Registered Valuer No 4173. The valuation of land and building was determined to be \$3,900,000.

**(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 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.

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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

(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 union 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.

(e) Comparative

When required by Accounting Standards and the Fair Work (Registered Organisation) Act 2009, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

	2013 \$	2012 \$
<b>NOTE 2 – OPERATING SURPLUS</b>		
Operating Profit	<u>2,945,627</u>	<u>46,059</u>
 <b>Note 3B: Grants or Donations</b>		
Grants	-	(25,364)
Donations	<u>-</u>	<u>-</u>
	-	(25,364)
 <b>Note 3C: Other Income</b>		
Sponsorship	39,318	13,636
Other Income	<u>3,005</u>	<u>565</u>
	<u>42,323</u>	<u>14,201</u>
 <b>NOTE 4 – EXPENSE</b>		
<b>Note 4A: Employee Expenses</b>		
Holders of Office:		
Wages and Salaries	232,975	234,592
Superannuation	20,246	18,108
Leave and Other Entitlements	27,831	30,656
Retirement Benefit Expenses	<u>(106,033)</u>	<u>34,998</u>
	<u>175,019</u>	<u>318,355</u>
 Employees Other than Officeholders:		
Wages and Salaries	332,532	428,367
Superannuation	35,414	41,923
Leave and Other Entitlements	<u>18,897</u>	<u>1,977</u>
	<u>386,843</u>	<u>472,267</u>
	<u>561,862</u>	<u>790,622</u>

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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

	2013	2012
	\$	\$
<b>Note 4B: Affiliation Fees</b>		
ACTU	128,393	113,553
APHEDA	-	909
ARA Membership	-	492
International Transport Workers Federation	16,799	16,576
Philippines Australia Union Link	-	45
Rail Industry Safety Standards Board	2,521	-
The Mckell Institute	5,014	5,014
Tracksafe	5,000	15,000
	<hr/>	<hr/>
	157,727	151,589
	<hr/>	<hr/>
<b>Note 4C: Administration Expenses</b>		
Consideration to Employers for Payroll Deductions	-	-
Compulsory Levies		-
ACTU 2011 Levy	63,692	
ACTU 2013 IR Levy	54,500	
Fee/Allowances – Meeting and Conferences		
Attendance	11,430	105,644
Council Executive Expenses and Lost Time	119,209	71,928
Conference and Meeting Expenses		
Accommodations	38,860	71,333
Airlines & Travelling Expenses	106,942	109,110
Conference and Meetings	113,186	23,226
National Executive	10,945	9,209
Accountancy	15,600	18,300
Bank Charges & F.I.D etc	1,124	658
Consultants	112,436	110,356
Property Expenses		
Building Expenses	7,089	5,323
Rates & Land Taxes	10,234	266
Rent Paid	40,205	-
Office Expenses		
Postage	2,289	781
Printing and Stationery	35,874	24,537
Subscription and Membership	1,850	5,831
Telephone	44,696	49,600
Social Media/Website	-	(25,364)
Website	20,008	4,916
	<hr/>	<hr/>
	809,779	585,654
	<hr/>	<hr/>
<b>Note 4D: Grants or Donations</b>		
Grants	-	-
Donations	22,545	9,477
	<hr/>	<hr/>
	22,545	9,477
	<hr/>	<hr/>



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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

	2013 \$	2012 \$
<b>Note 4E: Legal Costs</b>		
Litigation	-	-
Other Legal Matters	<u>189,539</u>	<u>225,301</u>
	<u>189,539</u>	<u>225,301</u>
<b>Note 4F: Audit Fees</b>		
Financial Statement Audit Services	22,762	27,162
Other Services	<u>7,588</u>	<u>9,194</u>
	<u>30,350</u>	<u>36,356</u>
<b>Note 4g: Other Expenses</b>		
Advertising and Promotion	-	817
Campaigns	6,200	-
Fringe Benefit Tax	2,083	(2,905)
General Expense	16,718	20,374
Insurances – General	28,082	22,638
Memorabilia	2,065	-
Motor Vehicle Expenses	11,922	12,281
Publications	258	12,627
Payroll Tax	-	718
Penalties – via RO Act or Ro Regulations	-	-
Repairs and Maintenance	26,546	20,461
Research	-	72,377
Staff Amenities	-	771
Staff Training	-	8,736
Badges & Other Items	<u>8,446</u>	<u>6,536</u>
	<u>102,320</u>	<u>175,431</u>
<b>NOTE 5: CASH AND CASH EQUIVALENTS</b>		
Cash on Hand	501	501
Cash at Bank and on Deposit	<u>2,762,957</u>	<u>2,716,523</u>
	<u>2,763,458</u>	<u>2,717,024</u>
<b>NOTE 6: TRADE AND OTHER RECEIVABLES</b>		
Receivables from Other Reporting Units	617,064	463,413
Other Receivables	<u>42,700</u>	<u>-</u>
	<u>659,764</u>	<u>463,413</u>

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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

	2013 \$					2012 \$	
<b>Receivables from Other Reporting Units</b>							
	VIC	NSW	SA/NT	QLD	TAS	WA	TOTAL
<b>Opening Balance</b>							
01/01/2012	50,606	243,140	15,799	137,742	1,683	14,443	463,413
<b>Amounts Charged to Branches</b>							
Capitation Fees	573,381	991,981	85,582	428,612	18,395	86,676	2,184,628
Affiliation Fees	25,708	60,022	4,124	28,498	1,594	5,236	125,182
<b>ACTU Levies</b>							
2011 Levy	7,160	18,717	1,149	7,937	444	1,458	34,865
2013 IR Levy	6,127	14,304	983	6,792	378	1,211	29,795
<b>Amount Received from Branches</b>							
Capitation Fees	(572,149)	(904,253)	(92,360)	(424,339)	(15,325)	(87,113)	(2,095,539)
Affiliation Fees	(18,842)	(59,532)	(4,042)	(21,550)	(797)	(3,800)	(108,563)
ACTU Levies	-	(16,717)	-	-	-	-	(16,717)
<b>Closing Balance</b>							
31/12/2013	71,992	345,662	11,235	163,889	6,372	18,111	617,064

**NOTE 7: OTHER CURRENT ASSET**

Prepayments	<u>18,309</u>	<u>6,277</u>
-------------	---------------	--------------

**NOTE 8: FINANCIAL ASSETS**

Share Encompass	<u>20</u>	<u>20</u>
-----------------	-----------	-----------

**NOTE 9: PROPERTY**

Redfern Property – at Valuation	-	726,667
Leasehold Improvements – Goulburn Street – at Cost	99,388	68,268
Less: Provision for Depreciation	<u>(5,226)</u>	<u>(43,046)</u>
	<u>94,162</u>	<u>751,889</u>

**NOTE 10: INVESTMENT PROPERTY**

Redfern Property – at Valuation	<u>3,900,000</u>	<u>-</u>
---------------------------------	------------------	----------

**NOTE 11: PLANT & EQUIPMENT**

Plant and Equipment	197,339	175,798
Less: Provision for Depreciation	<u>(153,204)</u>	<u>(129,119)</u>
	<u>44,135</u>	<u>46,679</u>

**NOTE 12: MOTOR VEHICLES**

Motor Vehicles	52,254	52,254
Less: Provision for Depreciation	<u>(32,807)</u>	<u>(26,159)</u>
	<u>19,447</u>	<u>26,095</u>

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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

		2013 \$		2012 \$
<b>Movement in Carrying Amounts:</b>				
	Property	Investment Property	Plant & Equipment	Motor Vehicle
Balance at Beginning of Year	751,889	-	46,679	26,095
Additions/Revaluation	68,548	3,900,000	21,541	-
Disposals/Reclassification	(715,702)	-	-	-
Depreciation	<u>(10,573)</u>	-	<u>(24,085)</u>	<u>(6,648)</u>
Carrying Amount at End of Year	<u>94,162</u>	<u>3,900,000</u>	<u>44,135</u>	<u>19,447</u>

**NOTE 13: ACCOUNTS PAYABLE**

Consideration to Employers for Payroll Deductions

Payable to Other Reporting Units

NSW Branch	6,377	7,254
TAS Branch	7,993	1,093
VIC Branch	-	325
WA Branch	21,155	-
SA Branch	2,885	-
Trade Creditors	18,962	49,276
Other Payable	<u>88,677</u>	<u>62,428</u>
	<u>146,049</u>	<u>120,376</u>

**NOTE 14: PROVISIONS**

Officeholders:

Provision for Annual Leave	77,385	64,868
Provision for Long Service Leave	26,290	20,723
Provision for RDO	31,613	21,865
Provision for Retirement Benefits	<u>(24,379)</u>	<u>81,654</u>
	<u>110,909</u>	<u>189,111</u>

Employees Other than Officeholders:

Provision for Annual Leave	65,595	55,020
Provision for Long Service Leave	19,533	14,918
Provision for RDO	<u>23,921</u>	<u>20,213</u>
	<u>109,049</u>	<u>90,151</u>
	<u>219,958</u>	<u>279,262</u>

Movement during the Year:

	Annual Leave	Long Service Leave	RDO	Retire Benefits
Benefits Balance at the Beginning of the Year	119,890	35,641	42,078	81,654
Increase/(Decrease) in Provision	29,090	10,182	13,276	(106,033)
Balance at the End of Year	<u>142,980</u>	<u>45,823</u>	<u>55,354</u>	<u>(24,379)</u>

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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

**NOTE 15: 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.

**Reconciliation of the present value of the defined benefit obligation -**

	2013	2012
	\$	\$
Present Value at the Beginning of the Year	752,165	527,577
Current Service Cost	7,027	3,929
Interest Cost	24,031	18,719
Contributions by Funds Participants	3,409	2,207
Actuarial Gains	(8,286)	176,326
Benefits Paid	(12,669)	7,831
Taxes, Premiums & Expenses Paid	<u>(8,039)</u>	<u>-</u>
Present Value at the End of the Year	<u>757,638</u>	<u>736,589</u>
Fair Value at the Beginning of the Year	667,058	490,990
Interest Income	21,105	40,603
Actual Return	117,646	61,104
Employer Contributions	39,259	52,285
Contributions by Funds Participant	3,409	2,207
Benefits (Paid) Transferred In	(12,669)	7,746
Taxes, Premiums & Expenses Paid	<u>(8,039)</u>	<u>-</u>
Fair Value at the End of the Year	<u>827,769</u>	<u>654,935</u>

**Reconciliation of assets and liabilities recognised in the Statement of Financial Position -**

Present Value of Funded Defined Benefit Obligations	757,638	736,589
Fair Value of Fund Assets at End of Year	(827,769)	(654,935)
Adjustment for Effect of Asset Ceiling	<u>45,752</u>	<u>-</u>
Net (Asset)/Liability Recognised in the Statement of Financial Position	<u>(24,379)</u>	<u>81,654</u>

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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

The percentage of the Funds assets invested in each asset class at 31 December

	2013 %	2012 %
Australian Equities	33.9	31.0
Overseas Equities	28.3	24.3
Australian Fixed Interest	4.4	6.2
Overseas Fixed Interest	2.2	2.4
Property	8.1	8.7
Cash	8.0	13.4
Other	15.2	14.0

All fund assets are invested by STC at arm's length through independent fund managers.

**NOTE 16: FINANCIAL INSTRUMENTS**

**Interest Rate Risk**

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

31 December 2012

	Fixed Interest Rate \$	Floating Interest Rate \$	Non Interest \$	Total \$
Cash and Cash Equivalent	-	2,716,523	501	2,717,024
Receivable	-	-	463,413	463,413
	-	2,716,523	463,914	3,180,437

Weighted Average Interest Rate 1.73%

31 December 2013

	Fixed Interest Rate	Floating Interest Rate	Non Interest	Total
Cash and Cash Equivalent	93,454	2,669,383	621	2,763,458
Receivable	-	-	659,764	659,764
	93,454	2,669,383	660,385	3,423,222

Weighted Average Interest Rate 0.77%

**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 recognized in the Statement of Financial Position is generally the carrying amounts.

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

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

**NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2013**

**NOTE 17: PROVIDING INFORMATION**

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

- (1) A member of an organization, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application
- (2) The application must be in writing and must specify the period within, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit
- (3) A reporting unit must comply with an application made under (1) above.

**NOTE 18: 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.

# **ATTACHMENT C**



Contact | Feedback | Links | Privacy |

Search

About The RTBU

News

RTBU Journal

Branches

RTBU Organising Centre

Trains of Treasure

For Students



Journal Archive



Song & Poem Competition

Uncontested News

**RTBU National Office Financial Report for 2013**

- 29 May 2014  
[ READ MORE ]

**Notice of Rule Alteration Application - 12 May**

2014  
[ READ MORE ]

**Notice of Rule Alteration Application - 24 march**

2014  
[ READ MORE ]

**Notice of Rule Alteration Application - 24 march**

2014  
[ READ MORE ]

**Notice of Rule Alteration Application - 31**

December 2013  
[ READ MORE ]

**Notice of Rule Alteration Application - 29 October**

2013  
[ READ MORE ]

**RTBU Tasmanian Branch Financial Report 2012**

- 22 August 2013  
[ READ MORE ]

**Notice of Rule Alteration Application - 11 July**

2013  
[ READ MORE ]

**THIS NOTICE HAS BEEN WITHDRAWN Notice**

**of Rule Alteration Application - 10 July 2013**  
[ READ MORE ]

**RTBU National Office Recall Election Result - 2**

July 2013  
[ READ MORE ]

**RTBU National Office Financial Report for 2012**

- 28 May 2013  
[ READ MORE ]

**Recall Election National offices - 2 May 2013**

[ READ MORE ]

**Declaration of Contested Election for National**

**Offices 2013 - 26 April 2013**  
[ READ MORE ]

**Declaration of Uncontested Elections for**

**National Offices - 2013 - 26 April 2013**  
[ READ MORE ]

Find a RTBU Branch



click on a state

**pacific** *international*

RTBU-PacNat 2009  
EBA Campaign

**LABOURSTART**  
**INTERNATIONAL UNION NEWS**

- Occupy ILO Ankara - Press declaration - Turkey - 09 Mar 2012
- Frozen in time - Global - 08 Mar 2012
- Stop the execution of Iranian teacher Abdolreza Ghanbari - Iran - 08 Mar 2012
- International Women's Day - Australia - 08 Mar 2012
- ICEM Demands Immediate Apprehending of Pinky Moslane's Murderer(s) - South Africa - 08 Mar 2012
- COSATU increasingly critical of allies in ANC govt leads national street protests, strikes - South Africa - 08 Mar 2012
- Teachers strike for 3 days over wages - Estonia - 08 Mar 2012
- Government sacks 25,000 striking nurses - Kenya - 08 Mar 2012
- ACTU's Jeff Lawrence stands down as Aust'n unions seek more effective campaigner - Australia - 07 Mar 2012
- Unionist's prison sentence a continuation of old regime's practice - Egypt - 06 Mar 2012

**WORKERS ONLINE**  
**LIVE NEWSFEEDS**

- Vale Mark Ryan - 11 December 2011
- DPI job cuts to cost Orange millions - 30 August 2011
- Job cuts to cripple health



**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE  
CONCISE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**CONTENTS**

**Operating report**

**Committee of Management Statement**

**Other Information**

**Discussion and Analysis of Financial Factors**

**Financial Report**

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE  
CONCISE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

## Operating Report

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Office, for the financial year ended 31<sup>st</sup> December 2013,
- 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.

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:

<b>ACTIVITIES</b>
<b>Making agreements with employers</b>
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 been involved in campaigns and negotiations with government, political parties and industry organisations, including with

financial donations and/or other support, around issues of importance for members, eg EBA negotiations, training, skill shortages, fatigue laws.

## 2. Any Significant Changes in Activities

- The 2012 elections had carried over into 2013, and were declared by the Australian Electoral Commission on the 5<sup>th</sup> April 2013 for contested positions and the 8<sup>th</sup> April 2013 for the uncontested positions. This meant that in some positions there were two office holders for the respective terms of office for 2013.
- Due to the resignation of the SA/NT Branch Secretary on the 26<sup>th</sup> September 2013, a new Branch Secretary was appointed, in accordance with the registered rules, on the same date and therefore was also a member of the National Executive by the nature of the Office of Branch Secretary.
- The following Rule Changes were ratified during 2013:
  - *Alterations to the Federally Registered Uniform Rules of the Rail Tram and Bus Industry Union were, Rules 47,100 and 101.*
  - *New rules that were added to the Federally Registered Uniform Rules of the Rail Tram and Bus Industry Union were, Rules 106 and 179A*

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

The financial affairs of the National Office have altered significantly 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 relation to advocacy, EBA and union structures advice.
- An increase in Meeting and Conference expense due to there being a National Council during 2013.
- Increase in real property assets held by the ARTBIU to reflect changes in legal status of 83-89 Renwick St, Redfern.

## 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 be inserted here.**

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

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

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

OFFICIAL	ORGANISATION
Bob Nanva	<ul style="list-style-type: none"> <li>• Transport &amp; Logistics Industry Skills Council - Director</li> <li>• Tracksafe Foundation - Director</li> <li>• Department of Infrastructure &amp; Transport, High Speed Rail Advisory Group - Member</li> </ul>
Allan Barden	<ul style="list-style-type: none"> <li>• Tracksafe Foundation - Director</li> </ul>
Alex Classens	<ul style="list-style-type: none"> <li>• By virtue of his office within RTBU NSW Branch, Employee representative, appointed to the Board of the State Trustee Corporation.</li> <li>• Membership elected Director, Encompass Credit Union.</li> </ul>

#### 6. Membership of the Union.

There were 34,082 members of the union as at 31st December 2013.

#### 7. Employees of the National Office

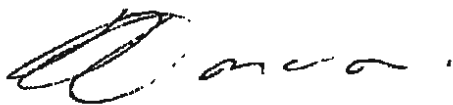
As at 31 December 2013 the National Office employed 6 full time employees, 1 part time employee, with a total number of 6½ employees on a full time equivalent basis.

#### 8. Members of the National Executive.

The following persons were members of the National Executive, during the year ending 31<sup>st</sup> December 2013;

Bob Nanva	National Secretary	01/01/2013 to 31/12/2013
Allan Barden	Assistant National Secretary	01/01/2013 to 31/12/2013
Owen Doogan	National President	01/01/2013 to 31/12/2013
James Styles	National Vice-President (Rail)	01/01/2013 to 31/12/2013
Gary Way	National Vice-President (Road)	01/01/2013 to 31/12/2013
Joanne McCallum	National Vice-President (Affirmative Action)	01/01/2013 to 07/04/2013
Lana Howcroft	National Vice –President (Affirmative Action)	08/04/2013 to 31/12/2013.
Alex Claassens	Branch Secretary – NSW	01/01/2013 to 31/12/2013
Trevor Dobbyn	Branch Secretary – Victoria	01/01/2013 to 31/12/2013
Samantha Simonetis	Branch Secretary – Tasmania	01/01/2013 to 31/12/2013

Owen Doogan	Branch Secretary – Queensland	01/01/2013 to 31/12/2013
Ashley Waddell	Branch Secretary – SA&NT	01/01/2013 to 26/09/2013
Darren Phillips	Branch Secretary - SA&NT	27/09/2013 to 31/12/2013
Phillip Woodcock	Branch Secretary – WA	01/01/2013 to 31/12/2013
Phil Altieri	Assistant National Secretary Tram & Bus	01/01/2013 to 31/12/2013
Greg Cameron	Assistant National Secretary Administrative, Supervisory.	01/01/2013 to 31/12/2013
Doug Klineberg	NSW Branch Delegate	01/01/2013 to 31/12/2013
Chris Preston	NSW Branch Delegate	05/04/2013 to 31/12/2013
Robert Hayden	NSW Branch Delegate	01/01/2013 to 31/12/2013
Marc Marotta	Victorian Branch Delegate	01/01/2013 to 31/12/2013
Tanielu (Danny) Faalele	Victorian Branch Delegate	08/04/2013 to 31/12/2013
John Curley	Assistant National Secretary Rail Operations	01/01/2012 to 04/04/2013
Peter Perkins	Assistant National Secretary Rail Operations	05/04/2013 to 31/12/2013.
Greg Tatnell	Assistant National Secretary Fleet Maintenance	01/01/2013 to 31/12/2013
Ross Schimke	Assistant National Secretary Infrastructure	01/01/2013 to 31/12/2013
Geoff Ralph	Assistant National Secretary Locomotive	01/01/2013 to 04/04/2013
Keith McMahon	Assistant National Secretary Locomotive	05/04/2013 to 31/12/2013



Bob Nanva  
NATIONAL SECRETARY

Dated: 28 May 2014

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE  
CONCISE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 28 May 2014, 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 2013.

- (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 28 May, 2014 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 REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**OTHER INFORMATION**

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 2013.

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).
- (4)

**DISCUSSION AND ANALYSIS OF THE FINANCIAL FACTORS**

This discussion and analysis is provided to members in understanding the concise financial report.

**Statements of Comprehensive Income**

The profit for the year as reported was \$3,521,530, which includes a gain of \$3,184,298 from the recognition of the Redfern Property which was transferred from New South Wales Branch during the year, and a gain of \$581,556 from the revaluation of real properties. The result from the other activities for the year was a surplus of \$337,232 which is due to

- A surplus in the amount required to fund defined benefits superannuation exposure,
- A reduction in overall wages, and
- An increase sponsorship income

**Statement of Financial Position**

Total assets increased by \$3,487,898, however after adjustment for the recognition of the Redfern property and the revaluation of property referred to above, other assets increased by \$303,600 being mainly an increase in receivables from the branches.

Liabilities reduced by \$33,632 due mainly to amount required to fund defined benefits superannuation exposure which decreased by \$106,033 which was a reflection of an improvement in the financial markets impact on the defined benefit funds.

**Statement of Cash Flows**

Cash flow modestly increased by \$136,527 and is a reflection while the income from normal activities increased by \$337,232 above, a significant amount was not received at 31 December, 2013.



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

**STATEMENT OF COMPREHENSIVE INCOME**

	2013	2012
	\$	\$
<b>REVENUE</b>		
Capitation	1,986,026	1,939,133
Affiliation Fee Received	113,816	98,529
Levies	58,782	-
Interest Received	24,713	40,752
Member Subscriptions	-	-
Grant Received	-	(25,364)
Rent Received	27,000	-
Other Income	42,323	14,201
Property Transferred from NSW Branch	2,602,742	-
<b>TOTAL REVENUE</b>	<u>4,855,402</u>	<u>2,067,251</u>
<b>EXPENSES</b>		
Employee Expenses	561,862	790,622
Capitation Fees	-	-
Affiliation Fees	157,727	151,589
Administration Expenses	809,779	585,654
Grants or Donations	22,545	9,477
Depreciation and Amortisation	41,306	46,762
Legal Costs	189,539	225,301
Audit Fees	30,350	38,358
Other Expenses	102,320	175,431
<b>TOTAL EXPENSES</b>	<u>1,915,428</u>	<u>2,021,192</u>
<b>PROFIT/(LOSS) FOR THE YEAR</b>	<u>2,939,974</u>	<u>46,059</u>
<b>OTHER COMPREHENSIVE INCOME</b>		
Gain on Revaluation of Land & Buildings	581,556	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u>3,521,530</u>	<u>46,059</u>

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

**STATEMENT OF CHANGES IN EQUITY**

	Retained Profits	Asset Revaluation Reserve \$	Total \$
Balance 01/01/2012	3,239,716	325,983	3,565,699
Surplus for the Year	46,059	-	46,059
	<hr/>	<hr/>	<hr/>
Balance 31/12/2012	3,285,775	325,983	3,611,758
Surplus for the Year	3,521,530		3,521,530
Transfer to Reserve	(581,556)	581,556	-
	<hr/>	<hr/>	<hr/>
Balance 31/12/2013	6,225,749	907,539	7,133,288
	<hr/>	<hr/>	<hr/>

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

**STATEMENT OF FINANCIAL POSITION**

	2013 \$	2012 \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	2,763,458	2,717,024
Receivables	659,764	463,413
Other	18,309	6,277
<b>TOTAL CURRENT ASSETS</b>	<u>3,441,531</u>	<u>3,186,714</u>
<b>NON-CURRENT ASSETS</b>		
Financial Assets	20	20
Property	94,162	751,889
Investment Property	3,900,000	-
Plant & Equipment	44,135	46,679
Motor Vehicles	19,447	26,095
<b>TOTAL NON-CURRENT ASSETS</b>	<u>4,057,764</u>	<u>824,683</u>
<b>TOTAL ASSETS</b>	<u>7,499,295</u>	<u>4,011,397</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	146,049	120,376
Provisions	219,958	279,263
<b>TOTAL CURRENT LIABILITIES</b>	<u>366,007</u>	<u>399,639</u>
<b>TOTAL LIABILITIES</b>	<u>366,007</u>	<u>399,639</u>
<b>NET ASSETS</b>	<u>7,133,288</u>	<u>3,611,758</u>
<b>ACCUMULATED FUNDS</b>		
Reserves	907,539	325,983
Accumulated Surplus	6,225,749	3,285,775
<b>ACCUMULATED FUNDS</b>	<u>7,133,288</u>	<u>3,611,758</u>

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

**STATEMENT OF CASH FLOWS**

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Capitation and Other Income	1,989,596	1,882,473
Payments to Suppliers and Employees	(1,904,782)	(1,792,700)
Interest Received	24,713	40,752
Rent Received	27,000	-
	<hr/>	<hr/>
Net Cash Provided by (Used in) Operating Activities	136,527	130,525
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from (Payment for) Property Plant and Equipment	(90,091)	(112,864)
	<hr/>	<hr/>
Net Cash Provided by (Used in) Investing Activities	(90,091)	(112,864)
Net Increase (Decrease) in Cash Held	46,436	17,661
Cash at beginning of the Year	2,717,024	2,699,363
	<hr/>	<hr/>
Cash at the End of Year	2,763,460	2,717,024
	<hr/>	<hr/>

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION - NATIONAL OFFICE  
CONCISE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2013  
INDEPENDENT AUDITOR'S STATEMENT  
TO THE MEMBERS**

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

***Scope***

We have audited the concise financial report of the Australian Rail, Tram and Bus Industry Union – National Office for the financial year ended 31 December, 2013 comprising the Committee of Management Statement, Income Statement, Balance Sheet, Statement of Cash Flows and notes to the financial statements. The Committee of Management is responsible for the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise financial report is free of material misstatement.

Our procedures in respect of the audit of the concise financial report included testing that the information in the concise financial report is consistent with the full financial report, and examination, on a test basis, of evidence supporting the amounts and other disclosures which were directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report is presented fairly in accordance with Accounting Standards, the Fair Work (Registered Organisations) Act 2009.

I am an approved auditor for the purpose of the Fair Work (Registered Organisations) Act 2009.

***Audit Opinion***

In our opinion, the Concise Financial Report of Australian Rail, Tram and Bus Industry Union – National Office for the year ended 31<sup>st</sup> December, 2013 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 and 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***  
Ken Mangraviti Pty Ltd  
Chartered Accountants  
Registered Company Auditor

Dated: 28 May, 2014



28 February 2014

Mr Bob Nanva  
National Secretary  
Australian Rail, Tram and Bus Industry Union

Sent by email: [bnanva@rtbu.org.au](mailto:bnanva@rtbu.org.au)

Dear Mr Nanva,

**Re: Lodgement of Financial Report - [FR2013/446]  
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 2013.

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 2014 (being the expiry date of 6 months and 14 days from 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 and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. Additionally, the General Manager's updated Reporting Guidelines, that apply to all financial reports prepared on or after 30 June 2013, are also available on the website as is our webinar on the financial Reporting Guidelines.

The Fair Work Commission has also developed a model set of financial statements for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. All of the above information can be accessed through our website under [Compliance & litigation](#).

The financial report and any statement of loans, grants or donations made during the financial year [statement must be lodged within 90 days of end of financial year] can be emailed to [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au). A sample statement of loans, grants or donations is available at [sample documents no.5](#)

**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 \$51,000 for a body corporate and \$10,200 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](mailto: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.		
<p>(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.</p> <p>(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).</p>	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<p>Within a reasonable time of having received the GPFR</p> <p>(NB: Auditor's report must be dated on or after date of Committee of Management Statement</p>
<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <ul style="list-style-type: none"> <li>the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>the Auditor's Report; and</li> <li>the Operating Report.</li> </ul>	/ /	<p>(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,</p> <p>or</p> <p>(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.</p>
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.