

FAIR WORK COMMISSION

27 July 2015

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 2014 (FR2014/400)

I acknowledge receipt of the financial report of the Australian Rail, Tram and Bus Industry Union for the year ended 31 December 2014. The documents were lodged with the Fair Work Commission on 1 July 2015. 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 2015 may be subject to an advanced compliance review.

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The Reporting Guidelines and most recent copy of the set of model financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the Fair Work (Registered Organisations) Act 2009, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via this link.

If you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6746 3283 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

Tiplen Kellert

Stephen Kellett Senior Adviser, Regulatory Compliance Branch

cc. Mr Ken Mangraviti, Auditor

Telephone: (02) 8374 6666 80 William Street International: (612) 8374 6666 Facsimile: (02) 9380 6990 Email: orgs@fwc.gov.au

From: KELLETT, Stephen
Sent: Monday, 27 July 2015 1:43 PM
To: 'Allan Barden'
Cc: 'Ken Mangraviti'
Subject: Attention Mr Bob Nanva - Financial reporting - ARTBIU - y/e 31 Dec 2014 - filing

Dear Allan,

Please see attached my letter, addressed to Mr Bob Nanva, in relation to the above.



Yours sincerely

STEPHEN KELLETT Regulatory Compliance Branch FAIR WORK COMMISSION

80 William Street EAST SYDNEY NSW 2011

(ph) (02) 6746 3283 (email) <u>stephen.kellett@fwc.gov.au</u> From: Allan Barden [mailto:abarden@rtbu.org.au]
Sent: Wednesday, 1 July 2015 1:28 PM
To: Orgs
Cc: Bob Nanva
Subject: [Gallichio] On CMS FR2014/400 Lodgement of Financial Statements and Accounts - Australian Rail, Tram and Bus Industry Union - for year ended 31 December 2014



To General Manager Fair Work Commission,

Subject:- Lodgement of Financial Statements and Accounts - Australian Rail, Tram and Bus Industry Union - for year ended 31 December 2014

Please find the RTBU lodgement of Financial Statements and Accounts for year eded 31/12/2014.

Regards

ALLAN BARDEN Assistant National Secretary



Rall, Tram & Bus Union Australia Celebrating 20 years of amalgamation

Office: Lvl 2, Trades Hall, 4-10 Goulburn Street, Sydney NSW 2000 Phone: 02 8203 6099 Fax: 02 9319 2096 rtbu-nat.asn.au

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25 June 2015 To The General Manager Regulatory Compliance Branch FAIR WORK COMMISSION 80 William Street EAST SYDNEY NSW 2011

Subject:-

RTBU 2014 Financial Report.

Dear General Manager,

Please find attached, in accordance with s.268 of the Fair Work (Registered Organisations') Act 2009, the RTBU 2014, Financial Reporting package.

This package incorporates;

- Certificate by Assistant 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 2014

I, Allan Barden, being the Assistant 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 2014 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 29th May 2015; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on the 24th June 2015 in accordance with s.268 of the Fair Work (Registered Organisations) Act 2009.

Signature of the Prescribed Designated Officer,

Name of Prescribed Designated Officer:Allan BardenTitle of Prescribed Designated Officer:Assistant National SecretaryDated:25th June 2015

ATTACHMENT B

NATIONAL OFFICE

ABN 28 921 128 419

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2014

NATIONAL OFFICE ABN 28 921 128 419

CONTENTS

Operating Report Independent Audit Opinion Committee of Management Statement Statement of Comprehensive Income Statement of Changes in Equity Statement of Financial Position Statement of Cash Flows Notes to the Financial Statements

NATIONAL OFFICE

FOR THE YEAR ENDED 31 DECEMBER 2014

Operating Report

This Operating Report covers:

(the activities of the Australian Rail, Tram & Bus Industry Union, National Office, for the financial year ended 31" December 2014,

(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.

1. 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 fall into the following categories:

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 redvice 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 level 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 or 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 buildtin Transport Now

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 FWC 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 campeigns and negotiations with government, political parties and industry organisations, including with financial donations and/or othe support, around issues of importance for members, eg EBA negotiations, training, skill shortages, fatigue laws.

2 Any Significant Changes in Activities

(General Elections were held toward the latter part of 2014, and were declared by the Australian Electoral Commission on the 3rd December 2014.

The Branch Executive of the West Australian PTA Branch was formed on the declaration of the aforementioned elections, which included delegates elected to the Branch Executive.

(The West Australian PTA Branch commenced operations as a separate and autonomous branch of the union from the declaration of the election of the PTA Branch Executive.

(Trevor Dobbyn, Victorian Branch Secretary, refired and in accordance with the Rule 78- Casual Vacancy Ma Luba Grigorovitch was

appointed Branch Secretary on the 8th February 2014. (The following Rule Changes were ratified during 2014:

Alterations to the Federally Registered Uniform Rules of the Keil Tram and Bus Industry Union were, Rules 3, 6, 9, 21, 23, 27, 35, 41, 43, 47, 48, 50, 51, 52, 55, 58, 63, 64, 67, 71, 74, 75, 76, 77, 82, 87, 58, 98, 99, 100, 101, 102, 104, 113, 114, 116, 119, 128, 130, 131, 132, 133, 134, 136, 136, 1374, 154, 158, 157, 158, 159, 168, 173, 179, 179A.

NATIONAL OFFICE

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 relation to advocacy, EBA and union structures advice.

4 Right of Nembers 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

- 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 notica, 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.
- Any dues payable but not paid by a former member of an organisation, in relation to a period before the member's (3) 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 employees who offer payroll deduction facilities to inform employees that casation 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 Reil, Tram and Bus Union National Council are:

- (a trustee of a superannuation entity or exempt public sector superannuation acheme; 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

NATIONAL OFFICE

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

| D?FICIAL | ORGANIŞATION | |
|--------------|---|--|
| | Transport & Logistics Industry Skills Council - Director | |
| Bob Nanva | Tracksale Foundation - Director | |
| | Department of Infrastructure & Transport, High Speed Rail Advisory Group - Member | |
| Allan Barden | Tracksale Foundation - Director | |

6 Membership of the Union.

There were 32,010 members of the union as at 31st December 2014.

7 Employees of the National Office

As at 31 December 2014 the National Office employed 5 full time employees.

8 Members of the National Executive

The following persons were members of the National Executive, during the year ending 31" December 2014;

| Bob Nanva | National Secretary | 01/01/2014 to 31/12/2014 |
|--|--|--------------------------|
| Allan Barden | Assistant National Secretary | 01/01/2014 to 31/12/2014 |
| Owen Doogan | National President | 01/01/2014 to 03/12/2014 |
| Phil Allien | | 03/12/2014 to 31/12/2014 |
| James Styles | National Vice-President (Rail) | 01/01/2014 to 31/12/2014 |
| Gary Way | Abable und Mitter Descriptionship Russell | 01/01/2014 to 03/12/2014 |
| David Woollams | Netional Vice-President (Ruad) | 03/12/2014 to 31/12/2014 |
| Joanne McCallum | | 01/01/2014 to 03/12/2014 |
| Leanne Holmes National | National Vice-President (Affirmative Action) | 03/12/2014 to 31/12/2014 |
| Alex Clasesons | Branch Secretary – NSW | 01/01/2014 to 31/12/2014 |
| Trever Dobbyn | | 01/01/2014 to 06/02/2014 |
| Luba Grigorovitch | Branch Secretary – Victoria | 08/02/2014 to 31/12/2014 |
| Samentha Simonetis | Branch Secretary - Tasmania | 01/01/2014 to 31/12/2014 |
| Owen Doogan | Branch Secretary - Queensland | 01/01/2014 to 31/12/2014 |
| Darren Phillips | Branch Secretary - SA&NT | 01/01/2014 to 31/12/2014 |
| Phillip Woodcock | Branch Secretary - WA | 01/01/2014 to 31/12/2014 |
| Paul Robinson | Branch Secretary- WA PTA Branch | 03/12/2014 to 31/12/2014 |
| Peter Perkins | Appletent Motional Compton, Spil Opportuni | 01/01/2014 to 03/12/2014 |
| John Curley Assistant National Secretary Rail Operations | 03/12/2014 to 31/12/2014. | |

NATIONAL OFFICE

| Greg Tatnell | Assistant National Secretary Fleet Maintenance | 01/01/2014 to 31/12/2014 |
|--------------------------|---|---------------------------|
| Ross Schimke | Assistant National Secretary Intrastructure | 01/01/2014 to 31/12/2014 |
| Keith McMahon | Assistant National Secretary Locomotive | 01/01/2014 to 31/12/2014 |
| Phil Attieri Gary Way | Assistant National Secretary Tram & Bus | 01/01/2014 to 03/12/2014 |
| Greg Cameron | Assistant National Secretary Administrative, | 01/01/2014 to 03/12/2014 |
| Grant Wainwright | Bupervisory. | 03/12/2014 to 31/12/2014. |
| Doug Kineberg | | 01/01/2014 10 03/12/2014 |
| Michael Cartwright | NSW Branch Delegate | 03/12/2014 to 31/12/2014 |
| Chris Preston | NSW Branch Delegate | J5/04/2014 to 31/12/2014 |
| Robert Havden | NSW Branch Delegate | 01/01/2014 to 31/12/2014 |
| Marc Marotte | Victorian Branch Delegate | 01/01/2014 to 03/12/2014 |
| John Anderson | Victorian Branch Delegate | 03/12/2014 to 31/12/2014 |
| Tanielu (Danny) Faaiele | Victorian Branch Delegate | 08/04/2014 to 03/12/2014 |
| Darren Galea | | 03/12/2014 to 31/12/2014 |
| David Matters | Qid Branch Delegate | 01/01/2014 13 03/12/2014 |
| Tam Brown | | 03/12/2014 10 31/12/2014 |
| Peter Allen | Qld Branch Delegate | 01/01/2014 to 31/12/2014 |

Allan Berden

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ASSISTANT NATIONAL SECRETARY

Dated 29th May 2015

NATIONAL OFFICE ABN 28 921 128 419

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 statement of financial position as at 31 December 2014, statements of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a statement of significant accounting policies and the Committee of Management's Statement.

Committee of Management Responsibility

The Committee of Management are responsible for the preparation and true and fair presentation of the financial report in accordance with the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, and selecting appropriate accounting policies as stated in Note 1 to the financial report.

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

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.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Fair Work (Registered Organisations) Act 2009.

NATIONAL OFFICE ABN 28 921 128 419

Recovery of Wage Activity

The accompanying notes to the financial statements include comment that the Union 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.

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.

mound

K Mangraviti Registered Company Auditor Ken Mangraviti Pty Ltd

Suite 4D/140 William Street Woolloomooloo NSW 2011



NATIONAL OFFICE ABN 28 921 128 419

FOR THE YEAR ENDED 31 DECEMBER 2014

COMMITTEE OF MANAGEMENT STATEMENT

On May 2015, 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 2014.

- (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:

(1)

- 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 unanaged 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 duty 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 May, 2015 by Allan Barden in accordance with such resolution as is passed by the committee of management.

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NATIONAL OFFICE ABN 28 921 128 419

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2014

| | Notes | 2014 \$ | 2013 \$ |
|---|-------|------------|------------|
| REVENUE | | | |
| Capitation | 6 | 1,968,220 | 1,986,026 |
| Affiliation Fees | 6 | 97,357 | 113,816 |
| Levies | 6 | 22,656 | 58,782 |
| Interest Received | | 20,174 | 24,713 |
| Grants and Donations | | * | • |
| Member Subscriptions | | • | - |
| Rent Received | | 81,273 | 27,000 |
| Other Income | 3 | 27,880 | 42,323 |
| Property Transferred from NSW Branch | | | 2,602,742 |
| TOTAL REVENUE | | 2,217,560 | 4,855,402 |
| EXPENSES | | | |
| Employee Expenses | 4A | 815,667 | 561,862 |
| Capitation Fees | | - | - |
| Affiliation Fees | 4B | 123,897 | 157,727 |
| Administration Expenses | 4C | 568,127 | 809,779 |
| Grants or Donations | 4D | 12,490 | 22,545 |
| Depreciation and Amortisation | | 31,584 | 41,306 |
| Legal Costs | 4E | 292,425 | 189,539 |
| Audit Fees | 4F | 31,813 | 30,350 |
| Other Expenses | 4G | 69,717 | 102,320 |
| TOTAL EXPENSES | | 1,945,720 | 1,915,428 |
| PROFIT/(LOSS) FOR THE YEAR | | 271.840 | 2,939,974 |
| OTHER COMPREHESIVE INCOME | | | |
| Gain on Revaluation of Land & Buildings | | | 581,556 |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | | 271,640 | 3,521,530 |

The accompanying Notes form part of this Financial Report.

NATIONAL OFFICE ABN 28 921 128 419

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2014

| | Retained Earnings \$ | Asset Revaluation Reserve \$ | Total \$ |
|-----------------------------|----------------------------|---------------------------------------|-------------|
| Balance at 1 January 2013 | 3,285,775 | 325,983 | 3,611,758 |
| Surplus for the Year | 3,521,530 | | 3,521,530 |
| Transfer to Reserve | (581,558) | 581,556 | |
| Balance at 31 December 2013 | 6,225,749 | 907,539 | 7,133,288 |
| Surplus for the Year | 271,840 | | 271,840 |
| Balance at 31 December 2014 | <u> </u> | 907,539 | 7,405,128 |

NOTE TO THE STATEMENT OF CHANGES IN EQUITY

Note A - Compulsory Levy

Other than capitation fees and ACTU Levies, the reporting unit receive no other compulsory levy.

The accompanying Notes form part of this Financial Report.

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NATIONAL OFFICE ABN 28 921 128 419

STATEMENT OF FINANCIAL POSITION A8 AT 31 DECEMBER 2014

| | Notes | 2014 \$ | 2013 \$ |
|---------------------------|-------|---------------------------------------|------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 5 | 3,730,713 | 2,763,458 |
| Receivables | 6 | 337,611 | 659,764 |
| Other | 7 | 45,836 | 18,309 |
| TOTAL CURRENT ASSETS | | 4,114,160 | 3,441,531 |
| NON CURRENT ASSETS | | | |
| Financial Assets | B | 20 | 20 |
| Property | 9 | 69,377 | 94,162 |
| Investment Property | 10 | 3,900 000 | 3,900.000 |
| Plant & Equipment | 11 | 25,886 | 44,135 |
| Motor Vehicles | 12 | 31,352 | 19,447 |
| TOTAL NON CURRENT ASSETS | | 4,046,635 | 4,057,764 |
| TO TAL ASSETS | | 8,160,795 | 7,499,295 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 13 | 374,815 | 146,049 |
| Provisions | 14 | 301,851 | 219,958 |
| Income in Advance | 15 | 79,001 | |
| TOTAL CURRENT LIABILITIES | | 755,867 | 366,007 |
| TOTAL LIABILITIES | | 755,867 | 366,007 |
| NET ASSETS | | 7,405,128 | 7,133,288 |
| ACCUMULATED SURPLUS | | | |
| Reserves | | 907,539 | 907,539 |
| Accumulated Surplus | | 6,497,589 | 6,225,749 |
| | | | |
| ACCUMULATED SURPLUS | | 7,405,128 | 7,133,288 |
| | | · · · · · · · · · · · · · · · · · · · | |

The accompanying Notes form part of this Financial Report.

NATIONAL OFFICE ABN 28 921 128 419

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 DECEMBER 2014

| | Notes | 2014 \$ | 2013 \$ |
|--|-------------------------------|-------------|-------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | • | 4 |
| Receipts from other reporting units | | 2,591,963 | 2,220,819 |
| Other Income | | 27,880 | 42,323 |
| Payment to other reporting units | | (82,494) | (87,711) |
| Payments to Suppliers and Employees | | (1,651,086) | (2,090,619) |
| Rent Received | | 81,273 | 27,000 |
| Interest received Net cash provided/(used) by operating activities | В | 20,174 | 24,713 |
| Net cash provided (used) by operating activities | в | 987,710 | 136,525 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Payment for property, plant, equipment and software | | (20,454) | (90,091) |
| Net cash used in investing activities | | 967,256 | (90,091) |
| | | | |
| Net increase/(decrease) in cash and cash equivalents held | | 967,256 | 46,434 |
| Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year | А | 2,763,458 | 2,717,024 |
| Cash and cash equivalents at the end of the year | A | 3,730,713 | 2,763,458 |
| NOTES TO THE STATEMENT OF CASH FLOW | | | |
| Note A - Reconciliation of Cash | | | |
| Cash at the end of the financial year as show in the Statement o Cash Flows is reconciled to the related items in the Statement o Financial Position as follows: | | | |
| Cash at Bank and on Deposit | | 3,730,713 | 2,763,460 |
| Note B – Reconciliation of Cash Flow from Operations with Pro | ofit from Ordinary Activities | | |
| Profit from Ordinary Activities | | 271,840 | 3,521,530 |
| Depreciation | | 31,584 | 41,306 |
| Transfer of Asset from NSW Branch/Revaluation | | - | (3,184,298) |
| Change in Assets and Liabilities | | | |
| (Increase)/Decrease in Receivables | | 322,153 | (196,352) |
| (Increase)/Decrease in Prepaid Expenses | | (27,527) | (12,032) |
| Increase/(Decrease) in Creditors | | 228,766 | 25.676 |
| Increase/(Decrease) in Uneamed Income | | 79,001 | |
| Increase/(Decrease) in Provision for employee benefits | | 81,893 | (59,305) |
| Cash Flows from Operations | | 987,710 | 138,525 |
| • | | | |

The accompanying Notes form part of this Financial Report.

NATIONAL OFFICE ABN 25 921 125 419

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The finances statements are general purpose financial dataments that here been prepared in accordance with Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Sundards Board and the Fait Work (Registered Organisations) Act 2009 For the purpose of preparing the general purpose financial statements, the Australian Real, Tram and Bus Inudustry Union, National Office is a notfor-profit entity.

The linancial report is prepared on an accruals beels 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 essets,

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

Property, Plant & Equipment

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

Plent 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, baing the amount for which an easel could be exchanged between knowledgeable willing recties in an arms length transaction. It is the policy of the entity to have periodic independent valuations, with annual appraisale being made by directors.

Property held to earn rental income is separately disclosed form 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 penodic 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 as provided where the fair value basis is used. The last independent valuations was as at 16 March 2014 carried out by Malcolin Crag, Registered Valuer No 4173. The valuation of land and building was catermined to be \$3,900,000.

Income Tex

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

c. Employee Enditements

Provision for amployee entitiements in the form of Long Service Leave and Accruert Annual Leave has been mede for the estimated accrued entitiement 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 particle of acruice and current selary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated forme cash flows.

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

d. Defined Superannuation Schames

In respect to defined benefit plane, the cost of providing the benefits is determined using the projected unit rest method. Ackarial 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 ectained gates and unrecognised past service coast less the fair value of the plante state. The union has defined benefit objections for members publicipating in the State Authorities Superannuation Scheme and the State Authorities Non-Contributory Superannuation Schemes and calculated to read the State Authorities Non-Contributory Superannuation Schemes. All Schemes are closed to new members.

e. Revenue

Revenue is measured at the feir value of the consideration received or receivable-

Revenue from capitations is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Receivables for goods and services are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at and of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual taske using the affective interest method.

Rental revenue from lease is recognised on an accrual basis and is recorded as revenue in the year to which it relates

f Comparative

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

NATIONAL OFFICE ABN 28 821 128 419

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

2

3

4

| | 2014 \$ | 2013 \$ |
|---|------------------|-----------------|
| | | |
| Operating Profit | 271,64D | 2,945,6 |
| OTHER INCOME | | |
| Sponsorship Profit/Loss on Asset Disposel | - 11.000 | 39,31 |
| Other income | 16,660 | 3,00 |
| | 27,880 | 42,32 |
| EXPENSE | | |
| 4A: Employee Expenses | | |
| Holdens of Office: | 0.10 500 | |
| Wages and Saleries Superannustion | 248,562 | 232,97 |
| Leave and Other Entitlements | 11,781 19,194 | 20,24 27 83 |
| Separation and Redundancies | 10,184 | ZF da |
| Retirement Benefit Expenses | 26,787 | (106,03 |
| | 336,324 | 175,01 |
| Employees Other then Officeholders: | | _ |
| Wages and Salaries | 367,952 | 332.53 |
| Superennuation | 37,995 | 35,41 |
| Leave and Other Entitiements | 5,912 | 18,69 |
| Separation and Redundancies | 67,454 | - |
| | 479,343 | 386,84 |
| | 615,667 | 561,86 |
| 4B: Affiliation Fees | | |
| ACTU | 97,357 | 128,39 |
| International Transport Workers Federation | 20,239 | 16,79 |
| Rall Industry Safety Standards Board | 2,479 | 2,52 |
| The Mickell Institute Tracksafe | 3,622 | 5,01 |
| ITECKGERC | 123,897 | 5,00 157,72 |
| 4C: Administration Expenses | | |
| Consideration to employers for payroll deductions | - | - |
| Compulsory Levies | | |
| ACTU 2011 IR Levy | | 63.69 |
| ACTU 2013 IR Levy | - | 54,50 |
| ACTU 2014 IR Levy | 54,500 | - |
| Fee/Allowances Meeting and Conferences | | |
| Attendance | 7,655 | 11,43 |
| Council Executive Expenses and Lost Time | 11,732 | 119,21 |
| Conference and Meeting Expenses | 32.680 | 6 0 cm |
| Accommodemons Ainteres & Travelling Expenses | 32,000 89,652 | 38,86 106,94 |
| Conference and Mesting | 14,770 | 106,94 |
| National Executive | 26.231 | 10,94 |
| Accountancy | 64,635 | 15,60 |
| Bank Charges & F.1.D etc. | 2,967 | 1,12 |
| Consultants | 110,96% | 112,43 |
| Property Expenses | | |
| Building Expenses | 9,528 | 7,08 |
| Rales & Land Taxes | 5,525 | 10,23 |
| Rent Paid | 80,410 | 40,20 |
| Office Expenses | | |
| General Expenses | 3.581 | |
| Postage Delaise and Stationary | 1,285 | 2,29 |
| Printing and Stationery | 15,761 6.949 | 35,37 |
| Subscription and Membership | 0,949 19,695 | 1,65 |
| | 19.595 | 44,69 |
| Talaphone Website | 6,327 | 20,00 |

NATIONAL OFFICE ABM 28 821 128 418

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

| | | | | | 2014 | 2013 | | |
|--------|--------------------------------------|-----------|-------------|----------|-----------|-----------|-----------|-------------|
| | | | | | \$ | \$ | | |
| 4D: G | irants or Donations | | | | | | | |
| Grani | In | | | | | | | |
| Done | | | | | | | | |
| | al paid that wers \$1,000 or less | | | | 600 | 95 | | |
| | al paid that exceeded \$1,000 | | | | 11.990 | 22,450 | | |
| | | | | | 12,490 | 22,545 | | |
| 48.1 | egal Costa | | | _ | | | | |
| 46: L | adai costa | | | | | | | |
| Lilige | lion • Leosi Metera | | | | 292,425 | - | | |
| | r Legal masseva. | | | - | | 169,530 | | |
| | | | | - | 292,425 | 189,530 | | |
| | udit Fees | | | | | | | |
| | ical Statement Außt Servicee | | | | 25,039 | 22,762 | | |
| Other | Services | | | _ | d,775 | 7,588 | | |
| | | | | - | 31,813 | 30,350 | | |
| | Ather Expanses | | | | | | | |
| | peigns | | | | - | 6,200 | | |
| | ≜ Beruefit Tex | | | | 2,850 | 2 063 | | |
| Fines | | | | | 173 | | | |
| Gana | ral Expense | | | | 2,419 | 16,718 | | |
| | ances - General | | | | 20,788 | 28,062 | | |
| Intere | | | | | 117 | | | |
| | orabilia | | | | - | 2,065 | | |
| | r Vehicle Expenses | | | | 11,116 | 11,922 | | |
| | Ities - via RO Act or RO Regulations | | | | - | , . | | |
| | cationa | | | | 800 | 256 | | |
| | irs and Meintenance | | | | 25 182 | 26,546 | | |
| | Training | | | | 2,000 | - | | |
| Badg | es & Other Rems | | | _ | 4,172 | 8,446 | | |
| | | | | - | 69,717 | 102,320 | | |
| CABI | H AND CASH EQUIVALENTS | | | | | | | |
| Cash | on Hand | | | | - | 801 | | |
| Cash | al Bank and an Deposit | | | _ | 3,730,713 | 2,752,957 | | |
| | | | | - | 3,730,719 | 2,763,450 | | |
| TRA | DE AND OTHER RECENABLES | | | | | | | |
| Rece | anibies from Other Reporting Units | | | | 330.094 | 617,084 | | |
| | Rezeivebies | | | | 7.517 | 42,700 | | |
| | | | | _ | 337,611 | 659,764 | | |
| | | | | _ | | | | |
| Rece | wables from Other Reporting Units | | | | | | | |
| _ | | VIC | NSW | SANT | QLD | TAB | WA | TOTAL |
| | ing Belence 01/01/2014 | 71,992 | 845,662 | 11,235 | 163,692 | 0,372 | 18,111 | 617,084 |
| Ampu | ints Charged to Brau ches | | | A | | | | |
| | Capitation Fees | 807,214 | 944.659 | 94,424 | 397,418 | 18,297 | 108,041 | 2,165,043 |
| | Affliction Fees | 24,236 | 49,689 | 3,636 | 23,680 | 1,392 | 4,462 | 107,094 |
| | ACTU Levies | 0,667 | 13,907 | 1,018 | €,628 | 389 | 1,246 | 32,857 |
| Amou | nt Received from Branches | | | | 10 JW 10 | | din mer- | |
| | Cephaton Fees | (801,184) | (1,261 011) | (82,657) | (347,436) | (21,277) | (\$9,275) | (2,413,030) |
| | Amilaion Fees | (31,031) | (52,272) | (4,789) | (18,985) | (1,841) | (4,849) | (113,747) |
| | ACTU Levies | (22,954) | (28,211) | (2,167) | (7,937) | (1,21) | (2,705) | (65,166) |
| | ng Balance 31/12/2014 | 57,970 | 12,422 | 10,300 | 217,080 | 2,091 | 80,031 | 330,064 |

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4

NATIONAL OFFICE ABN 26 921 128 419

NOTES TO THE FRANCIAL STATEMENTS FOR THE YEAR ENDED ST DECEMBER 2014

| | | | 2014 \$ | 2013 6 | |
|----|---|---------------------------|------------------------------|-----------------------------|-------------------|
| 7 | OTHER CURRENT ASSET | | | | |
| | Prepayments | - | 15,536 | 18,309 | |
| 8 | FINANCIAL ASSETS | | | | |
| | Sharee Encompass Credit Union | _ | 20 | 20 | |
| 9 | PROPERTY | | | | |
| | Lessehold Improvements - Gaulburn Straet at Cost Less: Provision for Depreciation | Ξ | 99 568 (10,011) 69,377 | 94,398 (5,228) 94,162 | |
| 10 | INVESTMENT PROPERTY | | | | |
| | Redfern Property - et Valuation | _ | 3,900,000 | 3,900,000 | |
| 11 | PLANT & EQUIPMENT | | | | |
| | Plent and Equipment | | 197,338 | 197,339 | |
| | Lese: Provision for Deprecision | | (171,453) 25,886 | (153,204) 44,135 | |
| 12 | MOYOR VENCLES | | | | |
| | Notor Vehicles Less: Provision for Depreciation | | 50,001 (18,649) | 52,254 (32,607) | |
| | | _ | 31,352 | 19,447 | |
| | 31 December 2013 | Provedu | | | M |
| | Batance at Beginning of Year | Property 751,869 | Property | Equipment 46.679 | Vehicle 28,095 |
| | Adultion Revolution | 68,548 | 3 900,000 | 21,541 | - |
| | DisposeleReclaseRcation | (715,702) | | • | - |
| | Depreciation Carrying Amount at End of Year | <u>(10,573)</u> 94,162 | 3,900,000 | <u>(24,065)</u> 44 135 | (6,648) |
| | Canying Amount at End or sear | 54,102 | 3,800,000 | 49 130 | 19,447 |
| | 31 December 2014 | Property | Develo | For its seat | |
| | Balance at Beginning of Year | 94,162 | Property 3,900,000 | Equipment -14,135 | Vehicle 19.447 |
| | Addition/Revaluation | 54, IGE | 3,800,000 | | 20,455 |
| | Disposals/Reclassification | - | | - | - |
| | Depreciation | (4,785) | - | (18.249) | (8,550) |
| | Cerrying Amount at End of Year | 89,377 | 3,900,000 | 25,886 | 31,352 |
| 13 | ACCOUNTE PAYABLE | | | | |
| | Carialdenation to Employees for Payroll Dedications. Payable to Other Reporting Urds | | | - | |
| | NSW Branch | | 6,363 | 8,377 | |
| | TAS Branch | | | 7,993 | |
| | QLD Branch | | 5,842 | | |
| | YVA Brittish | | • | 21,155 | |
| | SA Branch | | 766 | 2,685 | |
| | Trade Craditore | | 67,035 | 7,130 | |
| | Legel Cost | | 35,580 | 11,832 | |
| | Other Payable | _ | 257,189 | 146,049 | |
| | | _ | 014/010 | 140,940 | |

NATIONAL OFFICE ABN 28 921 128 419

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

| | | | 2014 \$ | 2813 \$ | |
|----|---|---------|--------------|-----------------|----------|
| 14 | PROVISIONS | | | | |
| | Officeholders; | | | | |
| | Provision for Annual Leave | | 111.847 | 77,385 | |
| | Provision for Long Service Leave | | 83,277 | 26,290 | |
| | Provision for ADO | | 38,658 | 31,613 | |
| | Provision for Peizement Benefite | | 2,408 | (24,379) | |
| | Provision for Separations and Redundances | _ | - | - | |
| | | _ | 188,890 | i 10,909 | |
| | | | | | |
| | Employees Other than Officeholdsre: | | | | |
| | Provision for Annual Leave | | 67,621 | 65,595 | |
| | Provision for Long Service Leave Provision for ADO | | 78,782 | 19,533 | |
| | Provision for Separations and Redundancies | | 19,056 | 23,921 | |
| | Provision for Separations and Recursoricles | - | 114.961 | 109.049 | |
| | | - | 301,851 | 219,858 | |
| | | - | 401,001 | 2 9,999 | |
| | Movement during the Year. | | | | |
| | | Annual | Long Service | | Retire |
| | | Leeve | LEBVO | ADO | Benefits |
| | Benefits Balance at the Beginning of the Year | 142,990 | 45,823 | 55,534 | (24,379) |
| | Increase/(Decrease) in Provision | 36,488 | 16,496 | 2,162 | 26,767 |
| | Setence at the End of West | 179,468 | 62,259 | 57,716 | 2,408 |
| 15 | INCOME IN ADVANCE | | | | |
| | Capilation Fees in Advance - RTBU NSW | - | 79,001 | <u> </u> | |

16 RETIREMENT BENEFITS OBLIGATIONS

Other then for one environce, employees of the National Council are entitled to benefits from a suparannuation 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 Netional Council participated in an employer sponsored defined banefits plan during the year. The banefit provided by the plan is based on the length of service of the member at relinament. Employees contribute various percentages of their pross income and the union may contribute up to 4.6 times the employees final average salary at relinament depending on the length of membership and the employees own contributions

Reconciliation of the present value of the defined benefit obligation -

| Present Velue at the Beginning of the Year Current Service Cost Interest Cost Constitutions by Funds Perticipante Actuariat Gains Benafite Palo Taxes, Premiume & Expenses Palo <i>Present Velue at the End of the Year</i> | 757,638 6,654 -0,012 -3,362 126 402 (17,457) | 752,185 7,027 24,031 3,409 (8,296) (12,669) (8,039) 757,638 |
|---|---|---|
| Fair Value at the Beginning of the Year Interest Income Actual Return Employer Contributions Contributions by Funda Participent Benefits (Paid) Transferred in Taxes, Prentiums & Expenses Paid <i>Feir Value at the End of the Year</i> | 827,709 31,835 55,672 1,514 3,249 (18,868) (221) 902,250 | 667,058 21,105 117,648 39,259 3,408 (12,669) (8,039) 827,769 |
| Reconcilision of essets and liabilities recognised in the Statement of Financial Position - Present Value of Funded Defined Benefit Obligations | 604,658 | 757,638 |

| Fair Value of Fund Assets at End of Year | (902,250) | (827,769) |
|--|-----------|-----------|
| Adjustment for Effect of Asset Ceiling | <u> </u> | 45,752 |
| Net (Asset)/Lisbility Recognized in the Statement of Financial | 2,408 | (24,379) |
| | | |

NATIONAL OFFICE ABN 28 921 128 419

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

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

| | 2014 % | 2013 % |
|--|----------------|-----------|
| Australian Equiles | 28.9 | 33.9 |
| Overseas Equities | 30 ó | 28,3 |
| Aurtralian Fored Interest | 8,7 | 4.4 |
| Oversear Fixed Interest | 2.5 | 2.2 |
| Property | 8.8 | B 1 |
| Cash | 7.2 | B |
| Other | 17,4 | 15.2 |
| All fund assets are invested by STC at arm's length through independent fund managers. | | |
| | 2014 | 2013 |
| | • | ŧ. |
| KEY MANAGEMENT PERSONNEL REMUNERATION | | |
| Short-Term Employee Benefit | | |
| Sale y (including annual leave taken) | 245,552 | 232,975 |
| Annaul Leave Accrued | 111,847 | 77,385 |
| ADO Accrued | 38,d 58 | 31,613 |
| | 399,067 | 341,973 |
| Post-Employment Benefits | | |
| Superarrugion | 11,781 | 20,248 |
| Retirement Benefit Accrued | 2,408 | (24,379) |
| | 14,189 | (4,133) |
| Other Long-Term Benefits: | | |
| Long-Service Leave Accrued | 33,977 | 26,290 |
| • | 33,977 | 26,290 |
| | 447,283 | 364,130 |

18 FINANCIAL WISTRUMENTS

Interest Rate Risk

17

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

| 31 December 2013 | interest. S | Rate \$ | Non Internal \$ | Total 6 |
|-------------------------------------|----------------|------------|--------------------|------------|
| | 93,454 | 2,669,393 | 621 | 2,763,158 |
| Receivable | | <u>.</u> | 659,764 | 659,764 |
| | 83,454 | 2,669,383 | 660,385 | 3,423,222 |
| Weighted Average Interest Rate 0.8% | | | | |
| 31 December 2014 | | | | |
| | (new sub | Rate | Non interest | Total |
| | 5 | \$ | \$ | |
| | ¥8,268 | 3,834,439 | 8 | 0730,713 |
| Receivable | | | 337,811 | 337,611 |
| | 98,266 | 3,634,489 | 337,619 | 4,088,324 |

Weighted Average Interest Rate 0 5%

Gredii Risk Exposure

Credit risk is the first that counter parties to a financial eased will fail to discharge their ubligations, causing the Statech to Incur a financial loss. The credit risk exposure of the Branch to financial easets which have been recognized in the Statement of Financial Position is generally the carrying amounts. The carrying amounts of cash and investments approximate net feir valuer.

19 PROVIDING INFORMATION

In accordance with the requirements of the Workpiece Relations Act 1996, the attention of member a drawn to the provisions of Section 272 of Schedule 18 which needs at 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 them 14 days after the application is given to the reporting unit

(3) A reporting unit must comply with an application made under (1) above.

NATIONAL OFFICE ABN 25 921 125 419

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

20 REGISTERED OFFICE

The registered office and principle place of business of the reporting unit is:

Suite 210, Trades Hell 4 - 10 Goulburn Street Sydner NSW 2000

21 RECOVERY WAGES

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

22 GOING CONCERN

The reporting unit's ability to continue as a going concern is not reliant on any other reporting units.

23 FINANCIAL SUPPORT

The reporting unit has not agreed to provide any financial support to any reporting units nor did it require any financial support.

24 ASSETS & LIABILITIES ACQUIRED

The reporting unit has not acquired any easet or liability as a result of an amalgametion. a restructure of branches, determination, or revocation of the Fair Work Commission.

ATTACHMENT C

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J.*

NATIONAL OFFICE

ABN 28 921 128 419

CONCISE REPORT

FOR THE YEAR ENDED 31 DECEMBER 2014

NATIONAL OFFICE ABN 28 921 128 419

CONCISE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

CONTENTS

Operating Report Committee of Management Statement Other Information Discussion and Analysis of Financial Factors Financial Report Independent Auditor's Statement

NATIONAL OFFICE ABN 28 921 128 419

CONCISE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

Operating Report

This Operating Report covers;

the activities of the Australian Rall, Tram & Bus Industry Union, National Office, for the financial year ended 31" December 2014,

2009.

any significant changes in the nature of those activities as required under a 254 Fair Work (Registered Organisations) Act

Principal Activities of the National Office 4.

the results of those activities and

The principal activities of the National Office of the Union, as conducted through the National Office, during the past year test into the following categories

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 lederal awards, the certification of federal industrial agreements, the variation of awards following major test cases, and making application to vary federal ewards on behalf of branches.

National media and communications to mambers, branches and the broader community via media releases in support of campeigne, web based technology, including the national bulletin Transport Now.

Coordination of and Negotiation of key national industries, and essistance to branches on bergaining by request

The National Office has consulted with the ACTU on the development of claims to be pursued in the FWC 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 negotations, stalining, skil shortages, fatigue laws.

2 Any Significant Changes in Activities

(General Elections were held toward the latter part of 2014, and were declared by the Australian Electoral Commission on the 3rd December 2014.

(The Branch Executive of the West Australian FTA Branch was formed on the declaration of the aforementioned elections, which Included delegates elected to the Branch Executive.

(The West Australian PTA Branch commenced operations as a separate and autonomous branch of the union from the declaration of the election of the PTA Branch Executive.

(Trevor Dobbyn, Victorian Branch Secretary, refined and in accordance with the Rule 78- Cesual Vecency Ms Lube Grigorovitch was appointed Brench Secretary on the 8th February 2014. (The following Rule Changes were ratified during 2014:

NATIONAL OFFICE ABN 28 921 128 419

CONCISE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

Alterations to the Federally Registered Uniform Fules of the Rail Tram and Bus Industry Union were, Rules 3, 6. 9, 21, 23, 27, 35, 41, 43, 47, 48, 60, 51. 52, 56, 58, 63, 64, 87, 71, 74, 75, 78, 77, 82, 87, 88, 98, 98, 100, 101, 102, 104, 113, 114, 116, 119, 125, 130, 131, 132, 133, 134, 135, 136, 137A, 154, 156, 157, 158, 159, 168, 173, 179, 179A.

Details of any Significant Changes in Financial Affairs

The financial effairs of the Netional 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 relation to advocacy, EBA and union structures advice.

4 Right of Members to Resign

8

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

- 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 realignation 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 cases 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, effer the notice is received by the organisation; or
 - (ii) on the day specified in the notice; whichever is later.
- Any dues payable but not paid by a former member of an organisation, in relation to a period before the member's. (3) 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 employees who offer payroll deduction facilities to inform employees that cessation of payroll deduction by an employee does not constitute resignation (see section 359).

NATIONAL OFFICE ABN 28 921 128 419

CONCISE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

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 acheme, and

4 where a criterion for the officer being the inustee or director is that the officer is an officer of a registered organisation.

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

| CERICIAL | of generation |
|--------------|---|
| | (Transport & Logistics Industry Skills Council - Director |
| Bob Nanva | (Trackaafe Foundation - Director |
| | (Department of intreal nucture 3. Transport, High Speed Rail Advisory Group - Member |
| Allan Barden | (Trackaefe Foundation - Director |

6 Nembership of the Union.

There were \$2,010 members of the union as at \$1st December 2014.

7 Employees of the National Office

As at 31 December 2014 the National Office employed 6 full time employees.

8 Readers of the National Executive

The following persons were members of the Netlonal Executive, during the year ending 31" December 2014;

| Bob Nanva | National Secretary | 01/01/2014 to 31/12/2014 |
|-----------------|--|---------------------------|
| Allan Barden | Assistant National Secretary | 01/01/2014 to \$1/12/2014 |
| Owen Joogan | National President | 01/01/2014 to 03/12/2014 |
| Phil Allieri | | 03/12/2014 to \$1/12/2014 |
| James Styles | National Vice-President (Rall) | 01/01/2014 to 31/12/2014 |
| Gary Way | Nutrational Man Description (Deed) | 01/01/2014 to 03/12/2014 |
| David Wooliams | National Vice-President (Road) | 08/12/2014 to 31/12/2014 |
| Joanne McCallum | | 01/01/2014 to 03/12/2014 |
| Learne Holmes | National Vice-President (Affirmative Action) | 93/12/2014 to 31/12/2014 |

NATIONAL OFFICE ABN 28 921 128 419

CONCISE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

| Alex Claassens | Branch Secretary NSW | 01/01/2014 to 31/12/2014 |
|-------------------------|---|---------------------------|
| Trevor Dobbyn | Branch Secretary Victoria | 01/01/2014 to 06/02/2014 |
| Luba Grigorovitoh | | 08/02/2014 to 31/12/2014 |
| Samantha Simonetis | Branch Secretary - Taamenia | 01/01/2014 to 31/12/2014 |
| Owen Doogan | Branch Secretary - Queensland | 01/01/2014 to 31/12/2014 |
| Damen Phillips | Branch Secretary - SA&NT | 01/01/2014 to 31/12/2014 |
| Phillip Woodcock | Branch Secretary - WA | 01/01/2014 to 31/12/2014 |
| Paul Robinson | Branch Sezrelary- WA PTA Branch | 03/12/2014 to 31/12/2014 |
| Peter Perkins | Assistant National Secretary Rell Operations | 01/01/2014 to 03/12/2014 |
| John Curley | | 03/12/2014 to 31/12/2014. |
| Greg Tatheli | Asalatani National Secretary Fleet Maintenénce | 01/01/2014 to 31/12/2014 |
| Rose Schimke | Assistant National Secretary Infractigation | 01/01/2014 to 91/12/2014 |
| Keth McMahon | Assistant National Secretary Locomotive | 01/01/2014 to 31/12/2014 |
| Phil Atlan | Assistant National Secretary Tram & Bus | 01/01/2014 to 03/12/2014 |
| Gary Way | Assistant National decretary fram a bus | |
| Greg Cameron | Assistant National Secretary Administrative, | 01/01/2014 to 03/12/2014 |
| Grant Wainwright | Supervisory. | 03/12/2014 th 31/12/2014. |
| Doug Kinaberg | NSW Branch Gelegate | 01/01/2014 to 03/12/2014 |
| Michael Cartwright | Norr Dialon Designs | 03/12/2014 to 31/12/2014 |
| Chris Preston | NSW Branch Delegate | 05/04/2014 to 31/12/2014 |
| Robert Haydan | NSW Branch Delegate | 01/01/2014 to \$1/12/2014 |
| Marc Marcile | Victorian Branch Delegate | 01/01/2014 to 03/12/2014 |
| John Anderson | | 03/12/2014 to 31/12/2014 |
| Tanielu (Danny) Fauleie | Victorian Branch Delegate | 08/04/2014 to 03/12/2014 |
| Damen Galea | Victorian Branch Delegans | 03/12/2014 to 31/12/2014 |
| David Matters | Old Darach Data and | 01/01/2014 to 03/12/2014 |
| Tom Brown | Qid Branch Delegate | 03/12/2014 to 31/12/2014 |
| Peter Allen | Old Branch Delegate | 01/01/2014 to 31/12/2014 |

Allan Barden

ABSISTANT NATIONAL BECRETARY

Dolod: 29 th may 2015

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NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

CONMITTEE OF MANAGEMENT STATEMENT

Orthe May 2015, 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 2014.

- (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 dabts 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 brench 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.

May, 2015 by Allan Barden in accordance with such resolution as is passed by the committee Signer of management.

and

NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

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

In 2014, RTBU National Office produced a surplus of \$271,840, 19% lower than the prior year's surplus, excluding the effects of gain from the Redfern property transfer and revaluation gain on land and building. Some key points to note:

An increase in rental income as property was owned and rented the whole period;

An increase in employee expenses as the National Office increased staffing levels,

Lower administration expenses, in particular, reduction in conference cost held in the prior year.

Reduction in payment of ACTU levy as the previous year's expenses included past period levies

Statement of Financial Position

Total assets increased by \$661,500, including increase in cash holding by \$967,256. This is due to an improved debtor collection system that reduced the accounts receivable balance significantly.

Liabilities are \$389,660 higher than the prior year, mainly as the result December monthly expanses, such as legal fees, paid in next financial year.

Accumulated Sumlus has grown by 3.8% to \$7,405,128.

Statement of Cash Flows

Cash holding increased by \$967,256 This including \$322,151 decrease in debtor, and \$79,001 of unearned income.

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NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED \$1 DECEMBER 2014

| | | 2014 \$ | 2013 \$ |
|---|------------|------------|-----------------|
| REVENUE | | | |
| Capitation | 3 | 1,968,220 | 1,986,026 |
| Affiliation Fees | 3 | 97,257 | 113,816 |
| Levies | 3 | 22,668 | 58,782 |
| Interest Received | | 20,174 | 24,713 |
| Grants and Donations | | - | - |
| Member Subscriptions | | - | * |
| Rent Received | | 81,273 | 27,000 |
| Other Income | | 27,660 | 42,323 |
| Property Transferred from NSW Branch | | <u> </u> | 2,602,742 |
| TOTAL REVENUE | | 2,217,560 | 4,855,402 |
| EXPENSES | | | |
| Employee Expenses | 2A | 615,667 | 881,562 |
| Capitation Fees | | - | |
| Affiliation Fees | 2B | 123,897 | 1 57,727 |
| Administration Expenses | 2 C | 568,127 | 809,779 |
| Grants or Donations | 2 D | 12,490 | 22,545 |
| Depreciation and Amortization | | 31,584 | 41,306 |
| Legal Costs | 2E | 292,425 | 189,539 |
| Audit Fees | | 31,813 | 30,350 |
| Other Expenses | | 69,717 | 102,320 |
| TOTAL EXPENSES | | 1,945,720 | 2,215,128 |
| PROFIT/(LOSS) FOR THE YEAR | | 271,840 | 2,840,274 |
| OTHER COMPREHESIVE INCOME | | | |
| Gein on Revaluation of Land & Buildings | | | 581,556 |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | | 271,840 | 3,221,830 |

The accompanying Notes form part of this Financial Report.

NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2014

| | Retained Earnings \$ | Asset Revaluation Reserve \$ | Total \$ |
|---|----------------------------|---------------------------------------|------------------------|
| Belance at 1 January 2013 Surplus for the Year | 3,285,775 3,521,530 | 325,963 | 3,611,758 3,521,530 |
| Transfer to Reserve | (581,558) | 581,656 | 3,323,330 |
| Balance at 31 December 2013 | 6,225,749 | 907,539 | 7,133,258 |
| Surplus for the Year Balance at 31 December 2014 | <u> </u> | 807,538 | <u> </u> |

NOTE TO THE STATEMENT OF CHANGES IN EQUITY

Note A - Compulsory Levy

Other than capitation fees and ACTU Levies, the reporting unit receive no other compulsory

lovy.

The accompanying Notes finite part of this Financial Report.

NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2014

| CURRENT ASSETS | | 2014 \$ | 2013 \$ |
|--|---|---------------------|------------------|
| Cash and cash equivalents | | 3,730,713 | 2,763,458 |
| Receivables | 3 | 337.611 | 659.764 |
| Other | | 45,838 | 18,309 |
| TOTAL CURRENT ASSETS | | 4,114,160 | 3,441,531 |
| NON CURRENT ASSETS Financial Assets | | | |
| Property | | 20 | 20 |
| Investment Property | | 89,377 | 94,162 |
| Plant & Equipment | | 3,900,000 25,886 | 3,900,000 |
| Motor Vehicles | | 31,352 | 44.135 19,447 |
| TOTAL NON CURRENT ASSETS | | 4,046,635 | 4,057,764 |
| | | | 4,007,104 |
| TOTAL ASSETS | | 8,160,795 | 7,499,295 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 4 | 374,815 | 146.049 |
| Provisions | | 301,851 | 219,958 |
| Income in Advance | | 79,001 | |
| TOTAL CURRENT LIABILITIES | | 755,667 | 366,007 |
| TOTAL LIABILITIES | | 755,667 | 366,007 |
| NET ASSETS | | 7,405,128 | 7,133,288 |
| ACCUMULATED SURPLUS | | | |
| Reserves | | 907,539 | 907,539 |
| Accumulated Surplus | | 6,497,589 | 6,225,750 |
| ACCUMULATED SURPLUS | | 7,405,128 | 7,133,288 |
| | | | |

The accompanying Notes form part of this Financial Report.

NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 DECEMBER 2014

| | 2014 \$ | 2013 |
|--|-------------|-------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | - |
| Receipts from other reporting units | 2,591,963 | 2,220,819 |
| Other Income | 27,680 | 42,323 |
| Payment to other reporting units | (82,494) | (87,711) |
| Payments to Suppliers and Employees | (1,651,086) | (2,090,619) |
| Rent Received | 81,273 | 27,000 |
| Interest received | 20,174 | 24,713 |
| Net cash provided/(used) by operating activities | 987.710 | 136,525 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Payment for property, plant, equipment and software | (20,455) | (90,901) |
| Net cash used in investing activities | (20,455) | (90,901) |
| Net increase(decrease) in cash and cash equivalents held | 967,255 | 46,434 |
| Cash and cash equivalents at the beginning of the year | 2,763,458 | 2,717,024 |
| Cash and cash equivalents at the end of the year | 3,730,713 | 2,753,458 |

The accompanying Notes form part of this Financial Report.

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NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1014

1 INFORMATION TO MEMBERS

2

The Conventies of Management of the Australian Rell, Than & Bus Industry Union National Office has resolved to provide a concles financial report to reambers for the financial year ended 31 December 2014.

The concise financial report has been dedwed from the full report and cennot be expected to provide as full an understanding of the financial partormance, 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:

Pair Work (Registared Organisations) Apt 2009

Set 272 Information to be provided to members or Registrar

(1) A member of a reporting land, or a Registrier, 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 exact specify the period within which, and the memory is 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).

| | 2014 | 2013 |
|--|---------------|-----------|
| EXPENSE | · | • |
| 2A. Employee Expenses | | |
| Holders o, Office: | | |
| Wages and Saleties | 248,562 | 282,975 |
| Superamunitan | 11,781 | 20,245 |
| Leave and Other Entitionants | 49,194 | 27,831 |
| Sepanation and Radundancies | | - |
| Rathemani Banafil Espanatio | | (105,033) |
| | 335,324 | 175,019 |
| Employees Other than Officeholdhins: | | |
| Wagas and Spiritin | 557.962 | 332,532 |
| Superannuation | 37 905 | 85,414 |
| Leave and Other Entitiements | 5,912 | 18,897 |
| Separation and Redundancies | 67,454 | - |
| | 479.343 | 206,043 |
| | 815,867 | \$61,662 |
| 2B-Affiliation Fass | | |
| | 97 257 | 128.393 |
| International Transport Workers Federation | 20.239 | 16,799 |
| Radi Industry Selety Standards Board | 2.470 | 4.521 |
| The Michael Innibuta | 8,822 | 5.0-4 |
| Trackasie | | 5,000 |
| | 123,897 | 187,727 |
| 2C: Administration Expenses | | |
| Consideration to employers for payroli deductions | | - |
| Construint of the payor of the second s | | - |
| ACTU 9011 IR Levy | - | 63,692 |
| ACTU 2014 IR Low | - | 54,500 |
| ACTU 2014 IR Low | 54,500 | |
| FastAllowahous - Meeting and Conferences | • • • • | |
| Attendance | 7.655 | 11.430 |
| Council Statutive Expenses and Lost Time | 11,732 | 118,209 |
| Configuration and Meeting Expension | | |
| Accommodistions | 32,660 | 38,660 |
| Autores & Traveling Expenses | 69,652 | 108.942 |
| Conference and Meetings | 14 770 | 113,188 |
| National Externation | 26,231 | 10.945 |
| Others | 230,909 | 291,015 |
| | 568,127 | 809,779 |

NATIONAL OFFICE ABN 28 921 128 419

CONCISE REPORT NOTES TO THE PANANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1014

| B S Chards of Docations 1000 0 1 1000 0 1000 1000 1000 1000 10 | | | | | 2014 | 2013 | | |
|--|--|-----------|-------------|----------|---------------------------|----------------|----------|-------------|
| Display Display <t< th=""><th>2D: Grants or Donations</th><th></th><th></th><th></th><th></th><th>\$</th><th></th><th></th></t<> | 2D: Grants or Donations | | | | | \$ | | |
| That just the set \$1,000 or less 900 90 Tab just the second \$1,000 11,200 22,285 Station 1 factor 1 f | | | | | | | | |
| Total justi the exception 0,000 11.800 22.245 25. Logal Coeffic 128.00 22.355 25. Logal Coeffic 22.455 199.559 26.055 199.559 22.455 199.559 27.400 22.455 199.559 22.455 27.400 22.455 199.559 22.455 27.400 22.455 199.559 22.455 27.400 22.455 199.559 22.55 27.400 22.455 199.559 22.55 28.000 28.017 102.250 100.59 29.0167 59.0164 69.77 102.250 10067 100.257 59.5764 100.257 10067 100.257 100.257 101.111 111.111 1000710 101.50 101.50 101.111 111.111 101.058 24.256 14.257 150.51 12.257 102.057 11.258 14.268 24.255 12.257 151.111 111.111 111.111 111.111 111.111 | | | | | | | | |
| Identify Identify Identify 28. Lagel Code 19.480 22.555 13. Second Sec | | | | | | | | |
| Liggaint Other 202-035 180-090 (202-035 180-090 (202-035 27: Audit Face Francial Balances 28: Audit Face (202-035 180-090 (2014) 28: Audit Face (2014) 2 | Tatal paid thei exceeded \$1,000 | | | _ | | | | |
| Other Laguel Methon 282-243 (196-259) 196-259 (20-245-5) 2F: Audit Free Francis Blastement Audit Services 25,006 (20-27,764) 22,742 (20-27) 2D Other Reposes Penalse - with KD Act of RO Regulations 25,006 (20-27,764) 22,742 (20-27) 2D Other Reposes Penalse - with KD Act of RO Regulations 66,717 (20-260) 102-260 (20-27) TRADE AND OTHER Reporting Units 06,717 (20-260) 102-260 (20-27) Recreasing time Other Reporting Units 06,717 (20-260) 102-260 (20-27) Recreasing time Other Reporting Units 06,777 (20-260) 102-260 (20-27) Recreasing time Other Reporting Units 0,8570 (20-27) 102,050 (20-27) 102,041 (20-27) Capacity Damage 050-0004 71,982 (20-27) 102,050 (20-27) 102,041 (20-27) 102,041 (20-27) Ament Transe Act of the Reporting Units 007,714 (20-20) 94,655 (20-27) 94,455 (20-27) 94,455 (20-27) 102,041 (20-27) 102,041 (20-27) Ament Transe Act on Distriction to Employee to Transe Act on Distriction to Employee to Payod Districtions (20-29) 102,041 (20-20) 102,041 (20-20) 102,041 (20-20) 102,041 (20-20) 102,041 (20-20) 102,041 (20-20) 102,041 (20-20) 102,041 (20 | 2E, Legel Goets | | | _ | | | | |
| Construction 282-425 198.28 287 - Audit Reve Paracial Relement Audit Bervices Other Services 25.006 22.762 20 Other Reporting Units 5.006 22.762 20 Other Reporting Units 6.773 7.598 20 Other Reporting Units 6.775 7.698 20 Other Reporting Units 6.775 7.698 20 Other Reporting Units 6.777 42.700 7RADE AND OTHER RECENABLED 350.064 977.744 Receivables from Other Reporting Units 71.62 365.052 Capating Resembles 71.62 365.052 11.22 Capating Resembles 71.74 42.700 74.80 Capating Resembles 71.62 365.052 11.22 102.00 Capating Resembles 71.92 365.052 11.22 102.01 2.255.05 Amend Reporting Units VID Addr VID 102.01 2.255.05 Amend Reporting Them State (007.157, 11.2251011) 102.01 2.265.05 1.2449 102.01 Amend Reporting Units (22.051, 01.027) (2.871, 01.020, | Lölgañan | | | | • | | | |
| 27: Audit Piere Francis Bisebners Audit Bervices Other Services 25:006 22,782 20: Other Services 25:007 7:698 21: Dial Control | Other Legal Meters | | | | | | | |
| Transcistionament Audt Bennices 25,086 22,782 Other Binnesses 31,513 30,980 20 Other Binnesses 31,513 30,980 21 Other Binnesses 30,717 102,200 71 ADE AND OTHER NBCENAELES 30,711 102,200 Nameworks transcister 31,613 30,964 Paravelation State 30,711 102,200 Other Resolution Cher Reporting Units 7,817 42,700 Opening Basense 01,050,0714 71,992 945,962 11,225 Antition Fees 607,714 944,855 94,424 307,718 102,041 2,195,043 Actition Fees 607,714 944,855 94,424 307,718 102,041 2,195,043 Actition Fees 607,714 944,855 94,424 307,718 102,200 Capateon Fees 607,714 944,855 94,424 307,711 94,927 (2,145,000 Actition Fees (90,7154) 11,287 102,200 11,287 102,201 (2,145,000 102,279 (14,111 (14,947) | | | | - | 282,425 | 189,639 | | |
| Other Services 6.775 7.589 20 Other Expanses 33.813 30.505 20 Other Expanses 38.813 30.505 20 Other Expanses 38.713 30.505 20 Other Expanses 38.713 30.205 Parabies 48.717 102.205 TRADE AND OTHER Reporting Units 38.0094 977.004 Other Reporting Units 100.00 108.990 108.990 Opering Sames 010/00/01 71.982 546.902 11.205 108.990 Combinition France 40.719 102.902 1.882 4.462 107.041 Combinition France 24.206 49.4655 94.424 307.418 10.267 106.041 2.985.048 Artition France 24.206 49.4655 94.243 30.801 1.248 32.887 Artition France (207.116.011) (12.810.11) (12.8257) (21.877) (28.276) (21.877) (28.276) (21.877) (28.276) (21.877) (28.276) (21.877) (28.277) (28.277) (28.277) </td <td></td> <td></td> <td></td> <td></td> <td>26 (136</td> <td>לפור כל</td> <td></td> <td></td> | | | | | 26 (136 | לפור כל | | |
| Status Status< | | | | | | | | |
| Persition - viei FIO Act of RIO Regulations 0.11 0.20 Others 49,717 102,320 Recreations from Other Reporting Units 387,717 102,320 Recreations from Other Reporting Units 387,717 427,704 Other Recoveries for Reporting Units 387,731 655,774 Recreations from Other Reporting Units 10,857 427,807 Opening Stateme Form 607,7214 944,855 94,244 Antition Fees 607,7214 944,855 94,244 Antition Fees 607,7214 944,855 94,244 Actitut Levies 9,657 13,807 1,018 6,252 Actitut Levies 9,657 13,807 1,018 6,252 328 1,2,48 32,761 (13,100) Addition Fees (80,1,164) (1,28101) (1,287) (2,12,87) (2,118,02) Addition Fees (80,1,164) (1,28101) (2,287) (2,118,02) (2,118,02) Addition Fees (80,1,164) (2,287) (2,162) 32,031 330,084 < | | | | | | 30,350 | | |
| Offmar 84,717 102,230 TRADE AND OTHER RECENABLES 59,717 102,230 Recreations from Other Reporting Units 330,994 971,074 Other Resolutions from Other Reporting Units 330,994 971,074 Opening Sames 0107,001 71,992 955,792 Recreationations from Other Reporting Units VIC MARY 8AMT Opening Sames 0107,001 71,992 955,992 11,225 163,592 0,277 Amend: Categories is Introbate 607,214 944,993 94,424 907,418 102,207 100,041 2,195,043 Attribution Free 607,214 944,935 94,424 907,418 102,277 100,041 2,195,043 Attribution Free 607,154 (1,493 94,424 907,418 102,277 100,041 2,195,043 Attribution Free 607,154 (1,201 11,972 100,041 2,195,043 22,650 Attribution Free (1,201 11,972 102,027) (2,418,027) (2,418,027) (2,418,027) (1,411) (2,492,1 | | | | | | | | |
| | | | | | 69.717 | 102.320 | | |
| Reservedies from Other Reporting Units 350,764 677,074 Other Reporting Units 7,577 42,700 Statistic from Other Reporting Units 71,992 345,592 11,225 Receivedities from Other Reporting Units 71,992 345,592 11,226 665,794 Ansamt: comparison for Statistic for the Reporting Units 71,992 345,992 11,226 163,092 6,372 16,111 617,064 Ansamt: Comparison for Statistic for the Reporting Units 71,992 345,992 11,226 163,092 6,372 16,111 617,064 Ansamt: Comparison from Free 607,214 944,985 94,424 987,418 19,267 102,041 2,950,043 Ansamt: Comparison from Statistic for Statistic | P. China | | | _ | | 102,320 | | |
| Other Resolvables 7,517 42,700 Receivables 337,611 555,764 Receivables 103,761 555,764 Receivables 103,761 555,764 Opening Samem 010502014 71,952 345,952 11,726 Capaning Samem 010502014 71,952 345,952 11,726 103,692 6,372 16,111 617,054 Ansamt Casegord to Simuthal Capaning Samem 010502014 2,195,063 3,693 3,693 1,352 4,462 107,054 Anter Revolved from Daveches 8,927 13,960 1,362 4,462 107,054 Capaning Samem 010502014 2,105,040 8,027 13,907 10,917 2,165,020 Anter Revolved from Daveches 6,027 13,907 10,917 12,423 22,557 Anter Revolved from Daveches (21,021) (22,222) (21,997) (24,279) (21,837) Anter Revolved from Daveches (21,021) (22,022) (21,997) (24,279) (21,411,041) Anter Revolved from Daveches (21,222) (24,292) <td>TRADE AND OTHER RECEIVABLES</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> | TRADE AND OTHER RECEIVABLES | | | - | | | | |
| Other Receivables | Recentables from Other Reporting Units | | | | | | | |
| Receivedias from Other Reporting Units Mo Name EAAPT OLD TAB WA TOTAL Opening Deserve 05.07.0714 71,592 345,652 11,225 163,662 6,372 18,111 417,054 Ansent: Comparis Deserve 05.07.0714 71,592 345,652 94,424 367,418 102,257 103,041 2,365,043 Anterial Devices free 24,256 49,068 3,525 23,966 1,382 4,452 107,054 Anterial Devices free 9,977 13,050 1,016 4,622 107,054 11,249 11,249 1,242 22,057 Anterial Reversed from Describers (12,156) (12,111) (12,565) (12,111) (12,157) (12,111) (12,112) (12,111) (12,112) (12,111) (12,112) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) (12,111) | Other Receivebles | | | | 7,517 | 42,700 | | |
| Vic Name RAM TALE THE TOTAL THE TOTAL Opening Samme 01000014 71,982 345,962 11,325 163,062 63,372 16,111 417,084 Avexaria: Completio Simulation Fees 607,214 944,885 94,444 307,411 103,041 2,950,08 3,638 24,860 1,822 a,452 107,064 2,455 103,051 2,650,08 3,638 24,860 1,822 a,452 107,064 2,455 103,051 2,1207 (5,822) 3861 1,348 32,857 103,051 2,1207 (7,837) (113,777) (7,827) (21,1207) (68,276) (113,777) (7,627) (1,211) (2,215) (2,1207) (2,113,707) (2,11 | | | | - | 337,511 | 65C,764 | | |
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| | | | | | <u>114,961</u> 964 654 | 109,045 | | |
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NATIONAL OFFICE ABN 28 927 128 419

CONCISE REPORT NOTES TO THE FENANCIAL STATEMENTS FOR THE YEAR ENDED 34 DECEMBER 2014

| | | 2014 \$ | 2012 \$ | |
|---|------------------------------|----------------------------|---------------------------|-----------------------------|
| Movement during the Year | Arusani Lauve | Long Service Lasve | ADO | Reline Benefits |
| Benefits Balance at the Beginning of the Year Increase/(Detresse) in Provision Belance at the End of Year | 142.990 36,495 179,499 | 45,623 16,436 62,259 | 65,534 2,162 67,718 | (24,879) 26,787 2,408 |
| INCOME IN ADVANCE | | | | |
| Capitation Fees in Advance - RTBU NSW | - | 79,001 | <u> </u> | |

PROVIDING INFORMATION 7

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In accordance with the requirements of the Workplace Relations Ad 1995, the attention of member is drawn to the provisions of Section 272 of Schedule 18 which reads as follows;

(1) A member of an organization, or a Ragistrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person intellarg 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 a given to the reporting unit.

(3) A reporting unit must comply with an application made under (1) above.

1 REGISTERED OFFICE

The registered office and principle place of business of the reporting unit is.

Suite 210, Trades Hall 4 - 10 Goulburn Simet Sydney NSW 2000

· RECOVERY WAGES

The Union has not derived any revenue during the year at a result of any recovery of wegas activity it may have underlaten on behalf of members.

10 GOING CONCERN

The reporting unit's shifty to continue as a going concern is not relient on any other reporting units.

11 PINANCIAL SUPPORT

The reporting unit has not agreed to provide any financial support to any reporting utils for did it require any financial support.

12 ABBETB & LIABILITES ACQUIRED

The reporting until has not acquired any asset or liability as a result of an amaigamation, a restructure of branches, determination or revocation of the Fair Work Commission.

NATIONAL OFFICE ABN 28 921 128 419

INDEPENDENT AUDIT OPINION TO THE MEMBERS

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION NATIONAL OFFICE

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, 2014 comprising the Committee of Management Statement, Statement of Comprehensiave Income, Statement of Financial Position, 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.

Recyovery of Wage Activity

The accompanying notes to the financial statements include comment that the Union has not derived any revenue during the year as a result of any recovery of wage activity it may have under taken on behalf of members. Our Audit Opinion has been formed on the basis that no receivery of wage activity was udnertaken

Audit Opinion

In our opinion, the Concise Financial Report of Australian Rail, Tram and Bus Industry Union – National Office for the year ended 31st December, 2014 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 Reil, 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."

NATIONAL OFFICE ABN 28 921 128 419

INDEPENDENT AUDIT OPINION TO THE MEMBERS

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION NATIONAL OFFICE

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

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Ken Mangravit Registered Company Auditor Ken Mangraviti Pty Lto

Suite 4D/140 William Street Woolcomooloo NSW 2011



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12 June 2015

Mr Bob Nanva National Secretary Australian Rail, Tram and Bus Industry Union Sent via email: <u>bnanva@rtbu.org.au</u>

Dear Mr Nanva,

Lodgement of Financial Report - Reminder to lodge on or before 15 July 2015

The Fair Work Commission's (the FWC) records disclose that the financial year of the Australian Rail, Tram and Bus Industry Union (the reporting unit) ended on the 31 December 2014.

As you would be aware, the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires that a reporting unit prepare a financial report in accordance with the RO Act, make it available to the members and then must lodge the financial report within 14 days after the general meeting of members, or if the rules of the reporting unit allow, the Committee of Management meeting (s.268).

The maximum period of time allowed under the RO Act for the completion of the financial reporting process is six months and 14 days after the expiry date of its financial year (s.253, s254, s265, s.266, s.268). For your reporting unit that requires lodgement of its financial report on or before **15** July 2015, and in any event no later than 14 days after the relevant meeting.

The FWC encourages your reporting unit to lodge its financial report at the earliest opportunity in order to ensure compliance with its obligations. Failure of a reporting unit to lodge its financial report is a breach of a civil penalty provision of the RO Act. This can result in the General Manager instituting an inquiry or investigation into a reporting unit's non-compliance under Chapter 11, Part 4 of the RO Act. The actions available to the General Manager following an investigation include issuing Federal Court legal proceedings for breach of a civil penalty provision. The orders available to the Federal Court include imposition of a pecuniary penalty on the organisation or individual officer, whose conduct led to the contravention, of up to \$51,000 per contravention on the organisation and up to \$10,200 per contravention on the individual officer.

We encourage you to lodge the full financial report directly to <u>orgs@fwc.gov.au</u>. That is the official email address for electronic lodgements of material related to registered organisations matters.

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

Yours sincerely,

Robert Pfeiffer Senior Adviser Regulatory Compliance Branch

11 Exhibition Street Melbourne VIC 3000 GPO Box 1994 Melbourne VIC 3001 Telephone : (03) 8661 7777 Email : orgs@fwc.gov.au Internet : www.fwc.gov.au



12 January 2015

Mr Thomas Costa National Legal Officer - ARTBIU Australian Rail, Tram and Bus Industry Union Sent via email: <u>tcosta@rtbu.org.au</u>

Dear Mr Costa,

Re: Lodgement of Financial Report - [FR2014/400] 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 2014.

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 2015 (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. Further, the General Manager's updated Reporting Guidelines that apply to all financial reports prepared on or after 30 June 2014 are also available on the website which includes a webinar presentation on the Reporting Guidelines.

The Fair Work Commission has also developed a model set of financial statements. 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 <u>Financial Reporting</u>.

I request that 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) be emailed, rather than posted, to <u>orgs@fwc.gov.au</u>. A sample statement of loans, grants or donations is available at <u>sample</u> <u>documents</u>.

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.

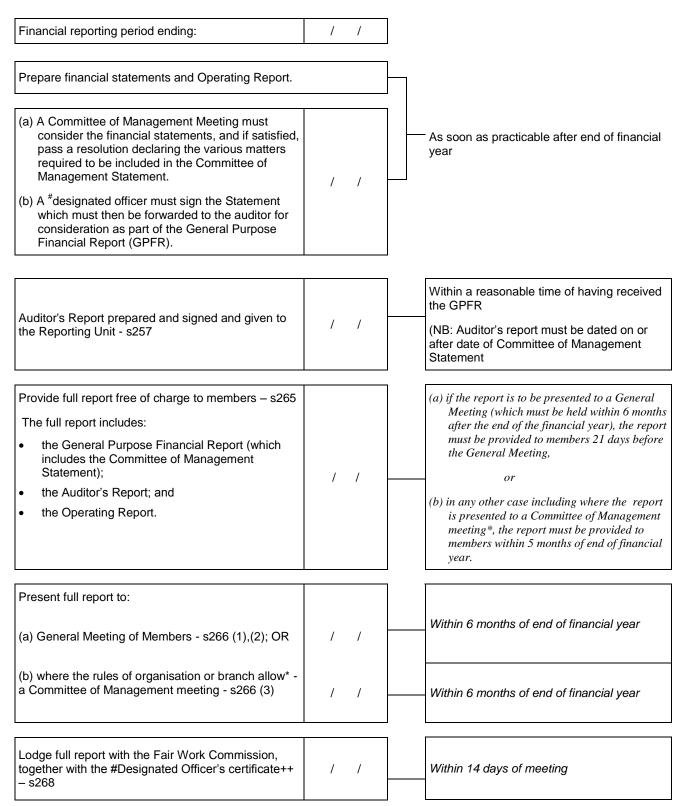
Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at <u>robert.pfeiffer@fwc.gov.au</u>.

Yours sincerely,

Robert Pfeiffer Senior Adviser Regulatory Compliance Branch

11 Exhibition Street Melbourne VIC 3000 GPO Box 1994 Melbourne VIC 3001

TIMELINE/ PLANNER



^{*} 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.