



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

**Ref: FR2004/726-[139V-NSW]**

Mr Nick Lewocki  
Branch Secretary  
Australian Rail, Tram and Bus Industry Union  
New South Wales Branch  
Level 4, 321 Pitt Street  
SYDNEY NSW 2000

Dear Mr Lewocki

**Financial Return - year ending 31 December, 2004**

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

**New legislation**

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'<sup>1</sup>). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

**The key differences under the new legislation affecting financial returns are:**

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

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<sup>1</sup> Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

## Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

## Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

## Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

## Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

### **First Meeting (Committee of Management)**

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

### **The Auditor**

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

### **Informing Your Members**

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

## **The Second Meeting - if it is a General Meeting of Members**

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

## **The Second Meeting - if it is a Committee of Management Meeting**

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

## **Lodge full report within 14 days of meeting**

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at [www.airc.gov.au](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2004/726**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

## **Complying with time limits**

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

## **Extensions of Time**

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

## Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

## Contact the Registry

We encourage you to contact the Registry on (02) 837466 or by e-mail at [peter.mckerrow@air.gov.au](mailto:peter.mckerrow@air.gov.au) or [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au) as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

## Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at [www.airc.gov.au](http://www.airc.gov.au):

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



for Deputy Industrial Registrar  
20 January 2005



Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
<b>2</b>	<b>Committee of Management Statement</b>	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
<b>3</b>	<b>Auditor's Report</b>	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
<b>4</b>	<b>Operating Report</b>	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
Does the certificate state that the documents are copies of those presented to the Second Meeting?		

\* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

**Committee Of Management Statement**

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (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 true and 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;
- (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 a branch concerned; and
  - (iii) the financial records of the reporting unit have been\* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - #(iv) where the organisation consists of 2 or more reporting units, 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) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been\* furnished to the member or Registrar; and
  - #(vi) there has been\* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

\* Where compliance or full compliance has not been attained - set out details of non compliance instead.

# Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."



**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]<sup>3</sup>*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]<sup>3</sup>* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*



Telegraphic Address:  
'SOLIDARITY' SYDNEY

# **Rail, Tram & Bus Union**

**NEW SOUTH WALES BRANCH**

In your reply please quote reference

**NL:MM**

A.B.N. 55 090 785 801

Level 4, 321 Pitt Street,  
SYDNEY N.S.W. 2000  
TELEPHONE: (02) 9264 2511 (9 LINES)  
FAX: (02) 9261 1342  
EMAIL: [nswwho@rtbu-nsw.org](mailto:nswwho@rtbu-nsw.org)

Tuesday, 14 June 2005

**Australian Industrial Registry  
NSW Statutory Service Branch  
Level 8, Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011**

Dear Sir or Madam:

Please find enclosed documents relating to financial year ending 31.12.2004.

- Committee of Management
- Operating Report
- Auditors Report
- Certificate of Secretary
- Audit Report
- RTBU Journal

If you have any queries please do not hesitate to contact this office on 9264 2511.

Yours faithfully

**N LEWOCKI  
BRANCH SECRETARY**

*N. Lewocki*



**COMMITTEE OF MANAGEMENT STATEMENT**

**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION  
NEW SOUTH WALES BRANCH**

On *14 April 2005* the Committee of Management of the Australian Rail, Tram & Bus Industry Union, New South Wales Branch passed the following resolution in relation to the general purpose financial report(GPFR) of the reporting unit for the financial year ended 31 December, 2004:

- (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 true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) no information has been sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule; and
  - (vi) no order for inspection of financial records have been made by the Commission under section 273 of the RAO Schedule.

Signed in accordance with such resolution as is passed by the committee of management

*N. Lewocki*

Signed at Sydney

2005.

*14 April 2005*



**AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION  
NEW SOUTH WALES BRANCH**

**OPERATING REPORT**

**SCOPE OF OPERATING REPORT**

This operating report covers the activities of the Australian Rail, Tram & Bus Industry Union (RTBU) New South Wales Branch, for the year ended 31 December 2004, the results of those activities and any significant changes in the nature of the activities as required under s.254 *Workplace Relations Act 1996*.

**1. The Principle Activities And Results Of The Activities**

The RTBU (NSW) is a member based, federally register trade union representing members whose usual place of work is located within the State of New South Wales (NSW) and the Australian Capital Territory (ACT) together with members employed rail, tram (light rail) and government owned and operated bus industries. The reporting unit's activities are directed by the NSW Branch Council in accordance with its objectives and rules of registration.

The principal activities and the results of these activities fell into the following categories:

<b>ACTIVITIES</b>	<b>2004 RESULTS</b>
Making agreements with employers.	<ul style="list-style-type: none"> <li>• Signed 4 Federally registered enterprise agreements;</li> <li>• Signed 1 State registered enterprise agreement; and</li> <li>• 1 State Wage Case variation</li> </ul>
Implementation of Branch Council's membership agenda, including providing assistance and strategic advice to individual members in relation to workplace issues.	<ul style="list-style-type: none"> <li>• Received application for admittance of 1,727 new members (Bus and Rail Division).</li> </ul>
Representing members in tribunals and related institutions.	<ul style="list-style-type: none"> <li>• Appeals before the NSW Transport Appeals Board (TAB) comprised of:               <ul style="list-style-type: none"> <li>- 103 disciplinary appeals (82 Rail Division and 21 Bus Division); and</li> <li>- 800 promotional appeals (709 Rail Division and 1 Bus Division).</li> </ul> </li> </ul>
Electing representatives to peak trade union bodies in NSW.	<ul style="list-style-type: none"> <li>• 6 delegates and 5 alternate delegates (Rail Division) and 2 delegates (Bus Division) nominated to Unions NSW (Labor Council of NSW).</li> </ul>
Attending meetings called by peak union bodies in NSW.	<ul style="list-style-type: none"> <li>• Attended 35 Unions NSW (Labor Council of NSW) meetings.</li> </ul>
Making submissions on behalf of the branch to inquiries and any proceedings affecting the industry or employment in the industry.	<ul style="list-style-type: none"> <li>• Made submissions to, and appeared before:               <ul style="list-style-type: none"> <li>- <i>Special Commission of Inquiry into the Waterfall Rail Accident</i> (Rail Division); and</li> <li>- <i>Inquiry Into The Closure Of Casino To Murwillumbah Rail Services</i> (Rail Division); and</li> <li>- <i>Review of Bus Services in NSW</i> (Bus Division).</li> </ul> </li> </ul>
Training delegates & representatives.	<ul style="list-style-type: none"> <li>• 202 workplace delegates (Rail Division) were trained.</li> </ul>
Produced and distributed circulars, bulletins, newsletters and materials as authorised by the union.	<ul style="list-style-type: none"> <li>• Produced and distributed:               <ul style="list-style-type: none"> <li>- 5 copies of union journal <i>Road &amp; Rail</i> (Rail &amp; Bus Division);</li> <li>- 277 membership bulletins (238 Rail Division and 39 Bus Division); and</li> <li>- 50 newsletters (47 Locomotive Division and 3 Bus Division).</li> </ul> </li> </ul>

## 2. Any Significant Changes In Activities

The following rules of the reporting unit were amended during the reporting period:

Rule 94:	Branch Office
Rule 95:	Branch Divisional Office
Rule 100 (4):	Composition and Ordinary Meetings, the Branch Divisional Committees
Rule 101 (1),(2) & (3):	Branch Officers
Rule 103:	Branch Conference
Rule 104 (3):	Dual Offices and Additional Delegate
Rule 106:	Branch Divisional Committees – Tram & Bus Division

## 3. Details Of Any Significant Changes In Financial Affairs

Significant changes in the RTBU's (NSW) financial affairs included:

- a decrease in income of \$270,182.00 for the operating year to 31 December 2004;
- a decrease in membership contributions of \$55,465.00 for the operating year to 31 December 2004; and
- increase in union fees of \$0.20 per week per member (excluding Locomotive Division Members).

## 4. Details Of The Rights Of Members To Resign Affairs

All members of the RTBU (NSW) have the right to resign from the union in accordance with *Rule 14, Resignation from Membership*, of the *Rules of the Rail tram and Bus Industry Union*.

## 5. Details Of Officers And Members Who Hold Positions As Trustees Or Company Directors

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

- Nick Lewocki, Secretary, is an Employee Representative appointed to the Trustee Board of the State Trustee Corporation.
- Nick Lewocki, Secretary, is a Director of the Trades Hall Association.

## 6. Other Relevant Information

The RTBU managed the New Generation Holiday Camp at Jervis Bay on behalf of the membership. (See financial statement for more details).

## 7. Members and Employees

Number Of Members

As at the 31 December 2004 there were 15,199 members of the RTBU.

Numbers Of Employees

As at the 31 December 2004 the RTBU employed 22 full-time employees and 1 Part-time employee with a total number of 24.5 employees on a full-time equivalent basis.

POSITION	No. OF EMPLOYEES	
	(Full/Time)	(Part/Time)
Elected Paid Officials	7	-
Offices of the Union	6	-
Office Manager	1	-
Clerical Support	9	-
New Generation Holiday Camp	1	1 (0.5 (F/T))

## 8. Members Of The Committee Of Management

The members of Branch Council during the year ending 31 December 2004:

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Robert (Bob) Hayden	Branch President	01.01.04 – 31.12.04
Peter Jenkins	Senior Branch Vice President	01.01.04 – 31.12.04
Phillip Kessey	Junior Branch Vice President	01.01.04 – 31.12.04
Nick Lewocki	Branch Secretary	01.01.04 – 31.12.04
Mick Schmitzer	Assistant Branch Secretary	01.01.04 – 31.12.04
Michael Cartwright	Operations	01.01.04 – 31.12.04
Michael Farhat	Operations	01.01.04 – 31.12.04
Paul Collimore	Operations	01.01.04 – 31.12.04
Dave Morris	Operations	01.01.04 – 31.12.04
Brian Ready	Operations	01.01.04 – 31.12.04
Dallas Kriss	Operations	01.01.04 – 31.12.04
Robert Conolly	Operations	01.01.04 – 31.12.04
Grahan Bennett	Operations	01.01.04 – 31.12.04
Vacant Position	Operations	01.01.04 – 31.12.04
Alex Claassen	Locomotive	01.01.04 – 31.12.04
Mark Sheargold	Locomotive	01.01.04 – 31.12.04
Allan Barden	Locomotive	01.01.04 – 31.12.04
David Thompson	Locomotive	01.01.04 – 31.12.04
Christopher Tozer	Locomotive	01.01.04 – 31.12.04
Stephen Wright	Locomotive	01.01.04 – 31.12.04
Ray Loveridge	Locomotive	01.01.04 – 31.12.04
Paul Tuck	Administration/Professional	01.01.04 – 31.12.04
Jan Plichta	Administration/Professional	01.01.04 – 31.12.04
Malcolm Decker	Administration/Professional	01.01.04 – 31.12.04
Christopher Doyle	Administration/Professional	01.01.04 – 31.12.04
Dwaine Purcell	Administration/Professional	01.01.04 – 31.12.04
Peter Holdom	Administration/Professional	01.01.04 – 31.12.04
Gary Stephens	Administration/Professional	01.01.04 – 31.12.04
Gary Talbot	Infrastructure	01.01.04 – 31.12.04
Garry Island	Infrastructure	01.01.04 – 31.12.04
Ken Aldridge	Infrastructure	01.01.04 – 31.12.04
Joe Princi	Infrastructure	01.01.04 – 31.12.04
Gerald Morris	Infrastructure	01.01.04 – 31.12.04
Leo Ryan	Infrastructure	01.01.04 – 31.12.04
Stanley Buttriss (Jnr)	Infrastructure	01.01.04 – 31.12.04
Peter Jenkins	Tram & Bus	01.01.04 – 31.12.04
Patrick McCarthy	Tram & Bus	01.01.04 – 31.12.04
Raul Baonza	Tram & Bus	01.01.04 – 31.12.04
Darryl Aldridge	Tram & Bus	01.01.04 – 31.12.04
Keith Dawes	Tram & Bus	01.01.04 – 31.12.04
William Fisher	Tram & Bus	01.01.04 – 31.12.04
John Dale	Tram & Bus	01.01.04 – 31.12.04
Clarence Edwards	Workshops	01.01.04 – 31.12.04
Allan Thoroughgood	Workshops	01.01.04 – 31.12.04

Signed

15.12.05  
2005 in accordance with a resolution of the Committee of Management

*N. Lewocki*

Nick Lewocki  
Branch Secretary

**INDEPENDENT AUDIT OPINION  
TO THE MEMBERS OF THE AUSTRALIAN RAIL, TRAM & BUS  
INDUSTRY UNION NEW SOUTH WALES BRANCH**

**Scope**

*The Financial Report and the Responsibility of the Committee of Management*

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the Committee of Management's Statement for the Australian Rail, Tram and Bus Industry Union, New South Wales Branch for the year ended 31 December 2004.

The Committee of Management are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996 and the Industrial Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

**Audit Approach**

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report is presented fairly, in accordance with the Workplace Relations Act 1996 and the Industrial Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia, a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Committee of Management.

While we considered the effectiveness of the management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996 and the Industrial Relations Act 1996.

## Audit Opinion

*For the purposes of the Workplace Relations Act 1996*

In our opinion, the general purpose financial report of the Australian Rail, Tram & Bus Industry Union, New South Wales Branch presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia as well as the requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

*For the purposes of the Industrial Relations Act 1996*

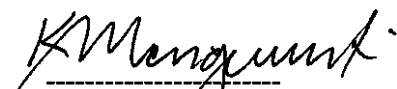
We report that we have inspected and audited the accounting records of the Australian Rail, Tram & Bus Industry Union, New South Wales Branch in relation to the year ended 31 December 2004 and report that in our opinion, satisfactory accounting records were kept by the organisation in relation to the period, including:


- (a) (i) records of the sources and nature of the income of the organisation ( including income from members ); and
- (ii) records of the nature and purpose of the expenditure of the organisation; and

in our opinion the accounts and other statements prepared under section 510 of the Industrial Relations Act 1991 in relation to the period were properly drawn up, so as to give a true and fair view of :

- (b) (i) the financial affairs of the organisation as at 31 December 2004; and
- (ii) the income and expenditure and surplus of the organisation for the year ended 31 December 2004;
- (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by us or by any person authorised by me for the purpose of the audit, was provided.

We also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, we must report particulars in accord with Section 514 (5) of the Industrial Relations Act.

  
-----  
K J Mangraviti  
Partner

  
-----  
Mangraviti Partners  
Chartered Accountants

Date 15 April, 2005



**Certificate Of Secretary or other Authorised Officer**

S268 of Schedule 1B Workplace Relations Act 1996

I Nick Lewocki being the Branch Secretary of the Australian Rail Tram & Bus Union,  
New South Wales Branch certify:

- That the documents lodged herewith are copies of the full report [and the concise report], referred to in s268 of the RAO Schedule; and
- That the concise report was provided to members on 12<sup>th</sup> May, 2005.
- That the full report was presented to a meeting of the committee of management of the reporting unit on the 9<sup>th</sup> June, 2005 in accordance with section 266 of the RAO Schedule.

Signature: .....

*N. Lewocki*

Date:

9 / 6 / 2005.

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

FINANCIAL REPORT

For the Year Ended 31st December 2004

Prepared by

MANGRAVITI PARTNERS  
BURWOOD NSW

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION

As at 31st December 2004

	Note	2004	2003
<u>CURRENT ASSETS</u>			
Cash On Hand	3	3,850	3,850
Cash At Bank	4	1,608,914	2,218,920
Investments	5	2,853,884	1,527,764
Receivables	6	161,187	353,274
		-----	-----
<u>TOTAL CURRENT ASSETS</u>		4,627,835	4,103,808
		-----	-----
<u>NON-CURRENT ASSETS</u>			
Property	7	6,618,859	7,440,000
Office Equipment Etc	8	259,863	288,273
Motor Vehicles	9	224,171	252,684
Sussex Inlet Property & Equip	10	639,911	639,991
		-----	-----
<u>TOTAL NON-CURRENT ASSETS</u>		7,742,804	8,620,948
		-----	-----
<u>TOTAL ASSETS</u>		12,370,639	12,724,756
		-----	-----
<u>CURRENT LIABILITIES</u>			
Accounts Payable	11	181,820	192,129
Provisions	12	379,234	342,723
		-----	-----
<u>TOTAL CURRENT LIABILITIES</u>		561,054	534,852
		-----	-----
<u>TOTAL LIABILITIES</u>		561,054	534,852
		-----	-----
<u>NET ASSETS</u>		11,809,585	12,189,904
		=====	=====
<u>ACCUMULATED FUNDS</u>			
Reserves	13	2,442,437	3,109,103
Accumulated Surplus	14	9,367,148	9,080,801
		-----	-----
<u>ACCUMULATED FUNDS</u>		11,809,585	12,189,904
		=====	=====

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

STATEMENT FINANCIAL PERFORMANCE  
For the Year Ended 31st December 2004

GENERAL FUND

	2004	2003
<u>INCOME</u>		
Interest Received	134,584	69,612
Unrealised Gain-Investment Fund	36,962	--
Rent Received-Liverpool St	41,000	32,204
Rent Received-Redfern	13,042	14,198
Members Contributions	4,517,692	4,575,502
Member Contributions - Traffic	156,655	154,310
Member Contributions - B Harris	1,096	--
Advertising	--	4,500
Other Income	--	253,028
WorkCover Grant Received	--	67,859
	-----	-----
	4,901,031	5,171,213
	-----	-----
TOTAL INCOME	4,901,031	5,171,213
<u>LESS EXPENSES INCURRED</u>		
Advertising	13,938	--
Air Fares & Travelling Expenses	43,258	35,636
Audit Fees	31,470	31,115
Body Corporate Fees	114,757	52,863
Bank Charges & F.I.D. etc	2,694	1,900
Branch Council Expenses	11,081	11,718
Commission Paid	3,820	1,619
Consultants Fees	59,670	189,101
Depreciation	304,627	274,369
Donations, Affiliations Fees & Subscriptions-Industrial	102,819	136,473
Donations, Affiliation Fees & Subscriptions-Other	5,679	6,770
Council, Executive Expenses & Lost Time	196,474	121,518
Electricity	25,019	22,585
Organising Expenses	46,980	69,156
Fringe Benefits Tax	22,028	15,330
General Expenses	22,718	24,351
Hire - Plant and Equipment	259	796
Honorariums-Bus & Trams	13,284	12,600
Insurances - General	25,049	23,521
Legal Expenses	152,932	63,692
Motor Vehicle Expenses	56,938	58,651
Members Training	78,627	18,705
Members Mortality Fund	42,500	72,573
National Council Expenses	--	11,597
Payroll Tax	72,088	72,304
Parking Levy	6,880	34,428

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

STATEMENT FINANCIAL PERFORMANCE  
For the Year Ended 31st December 2004

GENERAL FUND

	2004	2003
Postage	28,672	24,261
Printing and Stationery	210,903	153,564
Provision Long Service Leave	3,154	3,658
Publications & Subscriptions	5,156	6,592
Remuneration-Office Holders	1,025,771	1,113,340
Remuneration-Employees/Delegates	536,983	430,001
Rail & Road Publishing & Other Costs	72,054	73,236
Rates and Taxes	23,083	23,300
Repairs and Maintenance	86,170	89,266
Staff Fares & Travelling	7,314	7,490
Staff Training	14,973	13,681
Staff Uniforms	5,665	5,581
Superannuation	399,202	403,949
Sustentation National Office	549,115	555,535
Telephone	128,505	124,999
Badges & Other Items	40,726	43,279
Workcover Grant Direct Costs	25,391	48,442
	-----	-----
TOTAL EXPENSES INCURRED	4,618,426	4,483,545
	-----	-----
<u>NET INCOME</u>	282,605	687,668
	=====	=====

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

STATEMENT FINANCIAL PERFORMANCE  
For the Year Ended 31st December 2004

SUSSEX INLET PARK

	2004	2003
<u>INCOME</u>		
Interest Received	--	23
Rent Received - Caravans	44,368	40,247
Rent Received - Units	95,674	140,372
	-----	-----
	140,042	180,642
	-----	-----
TOTAL INCOME	140,042	180,642
<u>LESS EXPENSES INCURRED</u>		
Consultants Fees	2,086	--
Depreciation	27,537	21,302
Electricity	11,961	12,961
General Expenses	3,622	1,997
Insurances - General	9,257	10,683
Motor Vehicle Expenses	1,219	896
Rates and Taxes	14,375	11,500
Repairs and Maintenance	26,638	26,383
Telephone	3,539	2,932
Wages	61,462	66,348
	-----	-----
TOTAL EXPENSES INCURRED	161,696	155,002
	-----	-----
<u>NET LOSS</u>	21,654	(25,640)
	=====	=====

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

STATEMENT FINANCIAL PERFORMANCE  
For the Year Ended 31st December 2004

BUS & TRAM PICNIC FUND

	2004	2003
<u>INCOME</u>		
Interest Received	467	2,147
Members Contributions	82,438	83,847
	-----	-----
	82,905	85,994
	-----	-----
TOTAL INCOME	82,905	85,994
<u>LESS EXPENSES INCURRED</u>		
Picnic Expenses	57,509	84,369
	-----	-----
TOTAL EXPENSES INCURRED	57,509	84,369
	-----	-----
<u>NET INCOME</u>	25,396	1,625
	=====	=====

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

STATEMENT OF CASH FLOWS

For the Year Ended 31st December 2004

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Receipts from members	4,949,968	4,753,604
Payments to suppliers and employees	(4,442,303)	(4,461,143)
Interest received	135,051	71,782
Rent received	194,084	227,021
Receipts - other	--	325,387
	-----	-----
Net cash provided by (used in) operating activities (Note 2)	836,800	916,651
 <b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from (Payment for) property, plant and equipment	(120,686)	(102,130)
Payment for purchase of investment.	(536,962)	--
	-----	-----
Net cash provided by (used in) investing activities	(657,648)	(102,130)
 Net increase (decrease) in cash held		
Cash at beginning of year	179,152	814,521
	3,750,534	2,936,013
	-----	-----
Cash at end of year (Note 1)	3,929,686	3,750,534
	=====	=====

NOTES TO THE STATEMENT OF CASH FLOWS

Note 1: Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

Cash at Bank and on Deposit	3,929,686	3,750,534
	-----	-----
	3,929,686	3,750,534
	=====	=====



AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

STATEMENT OF CASH FLOWS  
For the Year Ended 31st December 2004

	This Year Inflows (Outflows)	Last Year Inflows (Outflows)
Note 2: Reconciliation of Cash Flow from Operations with profit from ordinary activities after income tax		
Profit from ordinary activities after income tax	286,347	714,933
Depreciation	332,164	295,671
Change in assets and liabilities		
(Increase)/Decrease in receivables	192,087	(60,055)
(Increase)/Decrease in prepaid expenses	--	18,705
Increase/(Decrease) in creditors	(10,309)	(82,936)
Increase/(Decrease) in provision for annual leave	33,357	26,675
Increase/(Decrease) in provision for long service leave	3,154	3,658
Cash flows from operations	----- 836,800 =====	----- 916,651 =====

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2004

2004

2003

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements, the Workplace Place Relations Act 1996 and the Industrial Relations Act, 1996.

The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Property, Plant & Equipment.

Property, plant and equipment are included at cost, independent or directors' valuation. All assets, excluding freehold land and buildings, are depreciated over their useful lives to the union.

Freehold property are at independent valuation as at 31 December, 2003. The leasehold property at valuation is at valuations made as at 1/9/92.

(b) Income Tax

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

(c) Employee Entitlements

Provision for employee entitlements in the form of Long Service Leave and Accrued Annual Leave has been made for the estimated accrued entitlement of all employees on the basis of their terms of employment. In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

(d) Contributions

Only contributions received are brought to account. Contribution received subsequent to year end, but relating to prior to year end are brought to account as receivables.

Note 2: OPERATING SURPLUS

Operating Profit (Loss)	286,347	714,933
	=====	=====

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2004

	2004	2003
Note 2: OPERATING SURPLUS (Continued)		
Operating Surplus for the year		
comprises :		
General Fund	282,605	687,668
Sussex Inlet Park	(21,654)	25,640
Bus & Tram Picnic Fund	25,396	1,625
	-----	-----
	286,347	714,933
	-----	-----

Included in operating surplus-Other Income in 2003 are payments made by the Australian Transport Officers Association as part settlement of officers and membership transfer to the Rail Tram & Bus Union amounting to \$ 253,028.

Note 3: CASH ON HAND

Cash on Hand Head Office	1,000	1,000
Cash on Hand loco	350	350
Cash on Hand Bus & Tram	2,000	2,000
Cash on Hand Sussex	500	500
	-----	-----
	3,850	3,850
	=====	=====

Note 4: CASH AT BANK

CBA Ordinary Account	15,261	42,353
2006 1001 6110		
CBA Jervis Inlet	18,256	14,447
2016 1013 9182		
CBA Funeral Benefit Fund	31,315	33,745
2006 0090 0973		
CBA Bus & Tram Picnic Fund	153,922	86,162
2231 1000 1491		
CBA Loco General Fund	103,252	70,847
2016 1003 0224		
CBA Loco	5,000	5,000
2016 0009 0329		
CBA Loco	6,308	6,284
2016 0078 3934		
CBA Bus & Tram	79,809	352,156
2231 1004 3878		
CBA Bus & Tram	233,835	407,921
2231 1008 0134		
CBA Bus & Tram Training Levy	41,179	43,012
2231 1014 1160		
CBA Training Levy	147,475	168,656
2016 1018 8128		
CBA Loco Training Levy	69,557	55,487
2016 1023 4286		

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2004

	2004	2003
Note 4: CASH AT BANK (Continued)		
CBA Fixed Term Deposit	134,214	79,389
CBA Cash Management Account	533,181	354,645
Cash at Bank Bill Harris Fund	1,714	1,461
CBA Cash management Call Account 2074 1002 6973	11,269	474,765
CBA Credit Card Deposit 2016 5008 2205	13,181	12,590
CBA Bus & Tram Credit Card Dep 2231 5005 9508	10,186	10,000
	-----	-----
	1,608,914	2,218,920
	=====	=====
Note 5: INVESTMENTS		
CBA-Interest Bearing deposit 2006 5009 3284	35,197	33,825
Encompass Credit Union	9,322	9,308
Loco Cash Management Account		
CBA Bus & Tram-Cash Management 1008 6093	--	36,583
CBA Bus & Tram-Cash Management 1012 4758	--	51,487
CBA Bus & Tram Picnic Fund 201098	--	172,468
CBA Bus & Tram Deposit Account 201510	--	343,922
Melbourne Credit Union		
CDA 32887211	52,794	59,244
CDA 32887309	172,609	164,329
CDA 32887505	192,031	182,089
CDA 32887505	500,420	474,509
CBA Term Deposit - Bus 50059751	715,746	--
CBA Term Deposit - Bus 50060015	151,824	--
CBA Term Deposit - Bus 50059698	179,143	--
CBA Term Deposit - Bus 50059719	307,836	--
Chifley Financial Services	536,962	--
	-----	-----
	2,853,884	1,527,764
	=====	=====
Note 6: RECEIVABLES		
Trade Debtors	154,780	349,933
Receivables	6,407	3,341
	-----	-----
	161,187	353,274
	=====	=====
Note 7: PROPERTY		
Strata Property- 321 Pitt St Syd (at independent valuation 2003)	3,400,000	3,400,000

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2004

	2004	2003
Note 7: PROPERTY (Continued)		
7/9-91 Renwick St Redfern- (at independent valuation 2003)	2,333,334	3,000,000
Strata Property-185 L'pl St Syd (at independent valuation 2003.	800,000	800,000
Property-33 Gordon Ave, Hamilton (at independent valuation 2003)	240,000	240,000
Deduct Prov'n for Depreciation	(154,475)	--
	-----	-----
	6,618,859	7,440,000
	=====	=====
Note 8: OFFICE EQUIPMENT ETC (at cost)		
PittSt-Office Equip etc	444,934	435,553
Pitt St Computer Hardware	208,274	195,714
Loco Division-Office & Other Equipment	59,488	56,485
Loco Division-Carpet & Air Conditioner Liverpool St	12,310	12,310
Plant and Equipment	15,264	15,264
Bus & Tram Division-Office equipment Etc	209,234	209,235
Bus & Tram Division-Computer hardware	101,461	89,711
Newcastle-Air Conditioner	1,540	1,540
Deduct Prov'n for Depreciation	(792,642)	(727,539)
	-----	-----
	259,863	288,273
	=====	=====
Note 9: MOTOR VEHICLES		
Motor Vehicles	308,031	314,286
Deduct Prov'n for Depreciation	(83,860)	(61,602)
	-----	-----
	224,171	252,684
	=====	=====
Note 10: SUSSEX INLET PROPERTY & EQUIP		
Leasehold Property -at valuation 1/9/92, plus cost	784,240	763,517
Furniture	84,561	77,827
Plant & Equipment	37,514	37,514
Motor Vehicle	16,800	16,800
Deduct Prov'n for Depreciation	(283,204)	(255,667)
	-----	-----
	639,911	639,991
	=====	=====
Note 11: ACCOUNTS PAYABLE		
Accounts Payable-National Office	63,211	86,494

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2004

	2004	2003
Note 11: ACCOUNTS PAYABLE (Continued)		
Accounts Payable-Other	118,609	104,161
Creditors - Other	--	1,474
	-----	-----
	181,820	192,129
	=====	=====
Note 12: PROVISIONS		
Provision for Annual Leave	198,236	164,879
Provision for Long Service Leave	180,998	177,844
	-----	-----
	379,234	342,723
	=====	=====
Note 13: RESERVES		
Asset Revaluation Reserve	2,442,437	3,109,103
	=====	=====
Note 14: ACCUMULATED FUNDS		
Unappropriated Profit B-Fwd	9,367,148	9,080,801
	=====	=====
Movement during the year		
Operating Surplus for the year	286,347	714,93
Add: Accumulated Surplus at the beginning of the year.	9,080,801	8,365,868
	-----	-----
Accumulated Surplus at the end of the year.	9,367,148	9,080,801
	-----	-----

Note 15: RELATED PARTIES

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

N Lewocki	M Schmitzer
P Kessey	P Jenkins
R Baonza	R Hayden
L Carruthers	D Klineberg
G Panigiris	A Farhat
M Cartwright	S Higgins
A Claassens	A Barden

(b) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Statement of Financial Performance under Remuneration -Office Holders.

(c) The aggregate amount paid during the financial year to a superannuation plan in respect of officers was \$90,334 (2003:\$88,864).

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2004

2004

2003

Note 15: RELATED PARTIES (Continued)

(d) There have been no transactions between the officers and the Branch other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

Note 16: FINANCIAL INSTRUMENTS

Interest Rate Risk

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

31 December 2004

	Floating interest rate	Fixed 1 year	Over 1-5	Non Interest	Total
	----- \$	----- \$	----- \$	----- \$	----- \$
Cash	1,451,333	144,400	13,181	-	1,608,914
Investments	9,322	2,272,403	35,197	-	2,316,922
	-----	-----	-----	-----	-----
	1,460,655	2,416,803	48,378	-	3,925,836
	-----	-----	-----	-----	-----

Weighted average interest rate 3.5%

31 December 2003

Cash	2,116,941	89,389	12,590	-	2,218,920
Investments	269,846	1,224,093	33,825	-	1,527,764
	-----	-----	-----	-----	-----
	2,386,787	1,313,482	46,415	-	3,746,684
	-----	-----	-----	-----	-----

Weighted average interest rate 3.5%

Credit Risk Exposure

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

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

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 31st December 2004

2004

2003

Note 16: FINANCIAL INSTRUMENTS (Continued)

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

Note 17: PROVIDING INFORMATION

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

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

In accordance with the requirements of the Industrial Relations Act, 1991 the attention of members is drawn to the provisions of Section 512 which reads as follows-

- (1) A member of an organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by the regulations in relation to the organisation.
- (2) An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time prescribed by the regulations.

Note 18: REGISTERED OFFICE

The registered office and principle place of business of the Branch is :

Level 4/321 Pitt St  
Sydney  
NSW 2000



VOLUME 97 No. 2 April 2005

AND

THE MAGAZINE OF THE NSW BRANCH OF THE RAIL, TRAM & BUS UNION

# Community Campaign for Bus Lanes

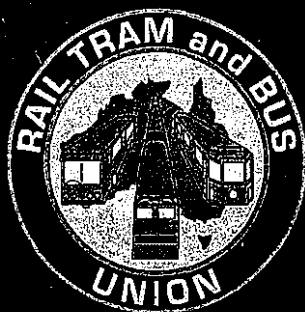


Also in this issue:

Howard Attacks on  
Industrial Relations

International Rail Safety Day

RTBU Annual Accounts



**Rail, Tram &  
Bus Union  
NSW BRANCH**

**Head Office**  
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Sydney NSW 2000  
Tel (02) 92642511  
Fax (02) 92611342  
Dept 34435 or 34432  
Email: [nswho@rtbu-nsw.asn.au](mailto:nswho@rtbu-nsw.asn.au)  
Website: <http://rtbu-nsw.asn.au>

**Bus and Tram Division**  
83-89 Renwick Street  
Redfern NSW 2016  
Tel (02) 93197277  
Fax (02) 93194341

**Locomotive Division**  
Level 4, 321 Pitt Street  
Sydney NSW 2000  
Tel (02) 92643400  
Fax (02) 92244433  
Dept 91347 or 91523

**Newcastle Office**  
33 Gordon Avenue  
Hamilton NSW 2303  
Tel (049) 614311  
Fax (049) 614779

**Branch Executive**  
Secretary Nick Lewocki  
President Bob Hayden  
Assistant Secretary Mick Schmitzer

**Division Officers**  
**Operations**  
Secretary Joanne McCallum  
President Michael Cartwright

**Infrastructure**  
Secretary Gary Talbot  
President Joe Princi  
**Professional / Salaried**  
Secretary Mal Decker  
President Danny Berghofer

**Bus and Tram**  
Secretary Raul Baonza  
President Peter Jenkins

**Locomotive**  
Secretary Alex Claassens  
President Steve Wright  
Assistant Secretary Allan Barden  
**Workshops**  
Secretary Sean Roser  
President Ravichandra Venugopal

**Organisers**  
Newcastle Mick Schmitzer  
Lead Organisers  
Phillip Kessey  
Doug Klineberg  
George Panigiris

Research and Education Officer:  
Linda Carruthers

Executive Officer:  
Mark Morey

# RAIL AND ROAD

VOLUME 97 No 2 April 2005

## Contents

### Industrial News

- Attacks on Working People .....6
- Pacific National Delegates  
Planning Workshop .....7
- Pacific National EA Negotiations .....8
- Payment for Fasting and  
Blood Testing .....11
- Higher Grades Payment - ARTC .....23
- AirportLink EA Improves Conditions 23

### General News

- Mark Morey Joins RTBU Team .....9
- Transit Officer Review .....10
- Unions Discuss Workers  
Compensation Changes.....10
- Rail Concert at National  
Folk Festival .....12
- Bus Drivers Successfully Challenge  
Faulty Speed Cameras.....13
- Rail Operations "Organsing 2005"  
Action Plan .....14
- Minister Meets with Salary Division ..24

### Features

- Rail Safety Action Day .....17
- Union Campaign for Bus Lanes  
on Victoria Road.....18

### Talking Union

- RTBU Political Action Campaign Fund 21

### News in Brief

- ARTC Nine Day Fortnight.....23
- Working Families Support Unions ....25
- RIP - Darryl Russell .....25



# AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

## CONCISE REPORT TO MEMBERS

### OPERATING REPORT

#### SCOPE OF OPERATING REPORT

This operating report covers the activities of the Australian Rail, Tram & Bus Industry Union (RTBU) New South Wales Branch, for the year ended 31 December 2004, the results of those activities and any significant changes in the nature of the activities as required under s.254 Workplace Relations Act 1996.

#### 1. The Principle Activities And Results Of The Activities

The RTBU (NSW) is a member based, federally register trade union representing members whose usual place of work is located within the State of New South Wales (NSW) and the Australian Capital Territory (ACT) together with members employed rail, tram (light rail) and government owned and operated bus industries. The reporting unit's activities are directed by the NSW Branch Council in accordance with its objectives and rules of registration.

The principal activities and the results of these activities fell into the following categories:

ACTIVITIES	2004 RESULTS
Making agreements with employers.	* Signed 4 Federally registered enterprise agreements.
Implementation of Branch Council's membership agenda, including providing assistance and strategic advice to individual members in relation to workplace issues.	* Signed 1 State registered enterprise agreement; and
Representing members in tribunals and related institutions.	* 1 State Wage Case variation
Electing representatives to peak trade union bodies in NSW.	* Received application for admittance of 1,727 new members (Bus and Rail Division)
Attending meetings called by peak union bodies in NSW.	* Appeals before the NSW Transport Appeals Board (TAB) comprised of:
Making submissions on behalf of the branch to inquiries and any proceedings affecting the industry or employment in the industry.	≠ 103 disciplinary appeals (82 Rail Division and 21 Bus Division); and
Training delegates & representatives.	≠ 800 promotional appeals (709 Rail Division and 1 Bus Division)
Produced and distributed circulars, bulletins, newsletters and materials as authorised by the union.	* 6 delegates and 5 alternate delegates (Rail Division) and 2 delegates (Bus Division) nominated to Unions NSW (Labor Council of NSW).
	* Attended 35 Unions NSW (Labor Council of NSW) meetings.
	* Made submissions to, and appeared before:
	≠ Special Commission of Inquiry into the Waterfall Rail Accident (Rail Division); and
	≠ Inquiry Into The Closure Of Casino To Murwillumbah Rail Services (Rail Division); and
	≠ Review of Bus Services in NSW (Bus Division).
	* 202 workplace delegates (Rail Division) were trained.
	* Produced and distributed:
	≠ 5 copies of union journal Road & Rail (Rail & Bus Division);
	≠ 277 membership bulletins (238 Rail Division and 39 Bus Division); and
	≠ 50 newsletters (47 Locomotive Division and 3 Bus Division).

# AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

## CONCISE REPORT TO MEMBERS

### 2. Any Significant Changes In Activities

The following rules of the reporting unit were amended during the reporting period:

Rule 94:	Branch Office
Rule 95:	Branch Divisional Office
Rule 100 (4):	Composition and Ordinary Meetings, the Branch Divisional Committees
Rule 101 (1),(2) & (3):	Branch Officers
Rule 103:	Branch Conference
Rule 104 (3):	Dual Offices and Additional Delegate
Rule 106:	Branch Divisional Committees - Tram & Bus Division

### 3. Details Of Any Significant Changes In Financial Affairs

Significant changes in the RTBU's (NSW) financial affairs included:

- \* a decrease in income of \$270,182.00 for the operating year to 31 December 2004;
- \* a decrease in membership contributions of \$55,465.00 for the operating year to 31 December 2004; and
- \* increase in union fees of \$0.20 per week per member (excluding Locomotive Division Members).

### 4. Details Of The Rights Of Members To Resign Affairs

All members of the RTBU (NSW) have the right to resign from the union in accordance with Rule 14, Resignation from Membership, of the Rules of the Rail tram and Bus Industry Union.

### 5. Details Of Officers And Members Who Hold Positions As Trustees Or Company Directors

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

- \* Nick Lewocki, Secretary, is an Employee Representative appointed to the Trustee Board of the State Trustee Corporation.
- \* Nick Lewocki, Secretary, is a Director of the Trades Hall Association.

### 6. Other Relevant Information

The RTBU managed the New Generation Holiday Camp at Jervis Bay on behalf of the membership. (See financial statement for more details).

### 7. Members and Employees

#### Number Of Members

As at the 31 December 2004 there were 15,199 members of the RTBU.

#### Numbers Of Employees

As at the 31 December 2004 the RTBU employed 22 full-time employees and 1 Part-time employee with a total number of 24.5 employees on a full-time equivalent basis.

POSITION	No. OF EMPLOYEES	
	(Full/Time)	(Part/Time)
Elected Paid Officials	7	-
Offices of the Union	6	-
Office Manager	1	-
Clerical Support	9	-
New Generation Holiday Camp	1	1 (0.5 (F/T))

# AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

## CONCISE REPORT TO MEMBERS

### 8. Members Of The Committee Of Management

The members of Branch Council during the year ending 31 December 2004:

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Robert (Bob) Hayden	Branch President	01.01.04 - 31.12.04
Peter Jenkins	Senior Branch Vice President	01.01.04 - 31.12.04
Phillip Kessey	Junior Branch Vice President	01.01.04 - 31.12.04
Nick Lewocki	Branch Secretary	01.01.04 - 31.12.04
Mick Schmitzer	Assistant Branch Secretary	01.01.04 - 31.12.04
Michael Cartwright	Operations	01.01.04 - 31.12.04
Michael Farhat	Operations	01.01.04 - 31.12.04
Paul Collimore	Operations	01.01.04 - 31.12.04
Dave Morris	Operations	01.01.04 - 31.12.04
Brian Ready	Operations	01.01.04 - 31.12.04
Dallas Kriss	Operations	01.01.04 - 31.12.04
Robert Conolly	Operations	01.01.04 - 31.12.04
Grahan Bennett	Operations	01.01.04 - 31.12.04
Vacant Position	Operations	01.01.04 - 31.12.04
Alex Claassen	Locomotive	01.01.04 - 31.12.04
Mark Sheargold	Locomotive	01.01.04 - 31.12.04
Allan Barden	Locomotive	01.01.04 - 31.12.04
David Thompson	Locomotive	01.01.04 - 31.12.04
Christopher Tozer	Locomotive	01.01.04 - 31.12.04
Stephen Wright	Locomotive	01.01.04 - 31.12.04
Ray Loveridge	Locomotive	01.01.04 - 31.12.04
Paul Tuck	Administration/Professional	01.01.04 - 31.12.04
Jan Plichta	Administration/Professional	01.01.04 - 31.12.04
Malcolm Decker	Administration/Professional	01.01.04 - 31.12.04
Christopher Doyle	Administration/Professional	01.01.04 - 31.12.04
Dwayne Purcell	Administration/Professional	01.01.04 - 31.12.04
Peter Holdom	Administration/Professional	01.01.04 - 31.12.04
Gary Stephens	Administration/Professional	01.01.04 - 31.12.04
Gary Talbot	Infrastructure	01.01.04 - 31.12.04
Garry Island	Infrastructure	01.01.04 - 31.12.04
Ken Aldridge	Infrastructure	01.01.04 - 31.12.04
Joe Princi	Infrastructure	01.01.04 - 31.12.04
Gerald Morris	Infrastructure	01.01.04 - 31.12.04
Leo Ryan	Infrastructure	01.01.04 - 31.12.04
Stanley Buttriss (Jnr)	Infrastructure	01.01.04 - 31.12.04
Peter Jenkins	Tram & Bus	01.01.04 - 31.12.04
Patrick McCarthy	Tram & Bus	01.01.04 - 31.12.04
Raul Baonza	Tram & Bus	01.01.04 - 31.12.04
Darryl Aldridge	Tram & Bus	01.01.04 - 31.12.04
Keith Dawes	Tram & Bus	01.01.04 - 31.12.04
William Fisher	Tram & Bus	01.01.04 - 31.12.04
John Dale	Tram & Bus	01.01.04 - 31.12.04
Clarence Edwards	Workshops	01.01.04 - 31.12.04
Allan Thoroughgood	Workshops	01.01.04 - 31.12.04

Signed

,2005 in accordance with a resolution of the Committee of Management

Nick Lewocki

Branch Secretary

# **AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION**

**NEW SOUTH WALES BRANCH**

## **CONCISE REPORT TO MEMBERS**

### **CONCISE FINANCIAL REPORT**

#### **FOR THE YEAR ENDED 31st DECEMBER, 2004**

The Committee of Management of the Australian Rail, Tram & Bus Industry Union, New South Wales Branch has resolved to provide a concise financial report to members for the financial year ended 31 December 2004.

The concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the branch as the full report. A copy of the full report and auditor's report will be sent to any member who request them free of charge.

Members are advised of the following provisions :

RAO Schedule of the Workplace Relations Act 1996

272 Information to be provided to members or Registrar

(1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

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

Section 517 of the Industrial Relations Act 1996

In accordance with Section 517 of the Industrial Relations Act a copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members who request same.

Certificates required to be given under the Act's by the Accounting Officer and Committee of Management have been completed in accordance with the provisions of the Act's and contain no qualifications.

# AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION

NEW SOUTH WALES BRANCH

## CONCISE REPORT TO MEMBERS

### STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31st DECEMBER, 2004

	2004	2003
	\$	\$
<b>Revenue from ordinary activities:</b>		
Member Contributions	4,757,881	4,813,659
Interest Received	135,051	71,782
Rent	194,082	227,021
Other Income	36,962	325,387
<b>Expense from ordinary activities</b>		
Remuneration - Office Holders	1,025,771	1,113,340
Remuneration - Employee/Delegates	536,983	430,001
Superannuation	399,202	403,950
Sustentation National Office	549,115	595,535
Depreciation	332,164	295,671
Other Expenses	1,994,394	1,884,419
Net Surplus from Ordinary Activities	286,347	714,933
Net Increase(reduction) in Asset Revaluation Reserves	(666,666)	3,109,103
Total Change in Accumulated Funds	(380,319)	3,824,036

### STATEMENT OF FINANCIAL POSITION

AS AT 31st DECEMBER, 2004

	2004	2003
	\$	\$
<b>Current Assets</b>		
Cash on hand and at Bank	1,612,764	2,222,770
Bank Deposits and Investments	2,853,884	1,527,764
Receivables	161,187	353,274
<b>TOTAL CURRENT ASSETS</b>	<b>4,627,835</b>	<b>4,103,808</b>
<b>Non-Current Assets</b>		
Property, Office Equipment and Motor Vehicles	7,742,804	8,620,948
<b>TOTAL NON-CURRENT ASSETS</b>	<b>7,742,804</b>	<b>8,620,948</b>
<b>TOTAL ASSETS</b>	<b>12,370,639</b>	<b>12,724,756</b>
<b>Current Liabilities</b>		
Accounts Payables	181,820	192,129
Provisions	379,234	342,723
<b>TOTAL CURRENT LIABILITIES</b>	<b>561,054</b>	<b>534,852</b>
<b>TOTAL LIABILITIES</b>	<b>561,054</b>	<b>534,852</b>
<b>NET ASSETS</b>	<b>11,809,585</b>	<b>12,189,904</b>
<b>ACCUMULATED FUNDS</b>		
Reserves	2,442,437	3,109,103
Accumulated Funds	9,367,148	9,080,801
<b>TOTAL ACCUMULATED FUNDS</b>	<b>11,809,585</b>	<b>12,189,904</b>

# **AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION**

**NEW SOUTH WALES BRANCH**

## **CONCISE REPORT TO MEMBERS**

### **STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31st DECEMBER, 2004**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Receipts from Members	4,949,968	4,753,604
Interest Received	135,051	71,782
Rent Received	194,084	227,021
Other	-	325,387
Payments to Suppliers	(4,442,303)	(4,461,143)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>836,800</b>	<b>916,651</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payment for Property, Plant and Equipment	(120,686)	(102,130)
Payment for Purchase of Investments	(536,962)	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(657,648)</b>	<b>(102,130)</b>
<b>NET CASH INCREASE</b>	<b>179,152</b>	<b>814,521</b>
<b>CASH AT THE BEGINNING OF THE YEAR</b>	<b>3,750,534</b>	<b>2,936,013</b>
<b>CASH AT THE END OF THE YEAR</b>	<b>3,929,686</b>	<b>3,750,534</b>



# **AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION**

**NEW SOUTH WALES BRANCH**

## **CONCISE REPORT TO MEMBERS**

### **AUDITOR'S CERTIFICATE**

#### ***Workplace Relations Act 1996***

In our opinion, the Concise Financial Report of the Australian Rail, Tram & Bus Industry Union for the year ended 31st December, 2004 is in accordance with the full audited general purpose financial report available for inspection my members. The Audit opinion express in that report is as follows :

In our opinion, the general purpose financial report of the Australian Rail, Tram & Bus Industry Union, New South Wales Branch presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia as well as the requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

#### ***Industrial Relations Act 1996***

I certify that the above summary is a fair and accurate summary of the Report, Accounts and Statements of the Australian Rail, Tram & Bus Industry Union for the year ended 31st December, 2004. My Auditors Report did not contain particulars of any deficiency, failure or shortcomings as referred to in the Industrial Relations Act .

K.J. MANGRAVITI

PARTNER

CHARTERED ACCOUNTANTS

REGISTERED COMPANY AUDITOR

DATE 15/04/2005



**Australian Government**  
**Australian Industrial Registry**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr Nick Lewocki  
Branch Secretary  
Australian Rail Tram & Bus Industry Union  
New South Wales Branch  
Level 4, 321 Pitt Street  
SYDNEY NSW 2000

Dear Mr Lewocki

**Re: Lodgement of Financial Statements and Accounts for the ARTBIU NSW Branch  
for the year ending 31 December 2004 (FR2004/726)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 14 June 2005.

Statement of Loans, Grants and Donations

I note that the Statement of Financial Performance - Expenses includes amounts for "Donations" - "Industrial" and "other". If any of the donations exceeded \$1,000, the Branch must lodge under s237 of the RAO Schedule, a statement with the following particulars:

- the amount of the donation; and
- the purpose for which the donation was made; and
- except where the donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship- the name and address of the person to whom donation was made.

If none of the donations exceeded \$1,000, no statement need be lodged.

Concise Report

I would also like to draw your attention to matters relating to the Concise Report which was published in "Road and Rail" Journal - April 2005:

Committee of Management Statement

The Committee of Management Statement was not included in the Concise Report, as published. Pursuant to ss253(2)(c) of the RAO Schedule, please ensure that in future the Committee of Management Statement is included amongst the published documents.

Date of Operating Report

The Operating Report published was not dated. Please ensure in future that the copy of the report that is published is dated.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at [www.e-airc.gov.au/139vnsww/financial](http://www.e-airc.gov.au/139vnsww/financial).

If you have any enquiries about this letter please contact me on 02 8374 6666.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Belinda Penna". The signature is fluid and cursive, with a long, sweeping underline.

Belinda Penna  
for Deputy Industrial Registrar

22 June 2005