



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: FR2006/614-[139V-QLD]

Mr Owen Doogan
Branch Secretary
ARTBIU Queensland Branch
Level 3, PTU House
428 Upper Edward Street
BRISBANE QLD 4000

Dear Mr Doogan

Financial Return - year ending 31 December, 2006

Our records show the 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*.

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.

Information on AIRC Website

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

- [RAO Schedule](#)
- [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 requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, 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 use the term "reporting unit" in this letter.

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 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).

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.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at 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 procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar
19 January 2007

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	✓
1	General Purpose Financial Report	
	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?	
2	Committee of Management Statement	
	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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
3	Auditor's Report	
	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?	
4	Operating Report	
	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?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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 Officer¹

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]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, 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]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*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.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



Ref: FR2006/614 -[139V-QLD]

Mr Owen Doogan
Branch Secretary
ARTBIU Queensland Branch
Level 3, PTU House
428 Upper Edward Street
BRISBANE QLD 4000

Dear Mr Doogan

**Re: Australian Rail, Tram and Bus Industry Union-Queensland Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2006. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **17 July, 2007.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **8 August, 2007:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report

¹ Schedule 1B of the Workplace Relations Act 1996

- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2006/614.**

Yours sincerely

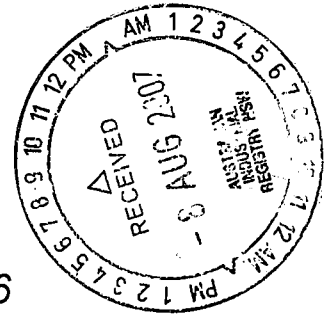


Belinda Penna

E-mail: belinda.penna@air.gov.au

20 July, 2007

CERTIFICATE OF SECRETARY
S268 of Schedule 1B *Workplace Relations At 1996*



1, **Owen Doogan** being the Branch Secretary of the Australian Rail Tram and Bus Industry Union – Queensland certify:

1. That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
2. That a concise report has been provided to members on the 29th June, 2007 and that the Second Meeting was scheduled on the 25th July, 2007.
3. That the full report was presented to a general meeting of the Committee of Management of the reporting unit on the 20th April, 2007.

Signature:

A handwritten signature in black ink, appearing to be 'Owen Doogan', written over a horizontal line.

Date 6.8.07

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 31 DECEMBER 2006**REVENUE**

Members' Dues	2,286,775	2,131,017
Investment Revenue	83,901	64,544
Interest Revenue	87,628	80,049
Sundry Revenue	1,628	1,431
TOTAL REVEUE	2,459,932	2,277,041

EXPENSES

Salaries	Officials	739,800	743,503
	Staff	253,705	239,325
Affiliation Fees		75,289	72,998
Capitation		245,927	222,271
Depreciation		70,758	74,784
Superannuation		180,170	192,600
Other Expenses		865,927	681,291
TOTAL EXPENDITURE		2,431,576	2,226,772

NET SURPLUS FOR YEAR BEFORE EXTRAORDINARY ITEMS

	28,356	50,269
Disposal of Motor Vehicle	(11,062)	3855
Sale Holiday Units	198,452	

OPERATING SURPLUS BEFORE PROVISIONS

	215,746	
Transfer to Provision Building Acquisition	(200,000)	

OPERATING SURPLUS

	15,746	54,124
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STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2006**ACCUMULATED FUNDS**

Represented by Net Assets as follows

CURRENT ASSETS

Cash	516,266	387,946
Receivables	136,930	97,745
Investments	1,842,549	1,813,384

NON CURRENT ASSETS

Fixed Assets	1,979,064	1,871,043
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TOTAL NON CURRENT ASSETS

TOTAL ASSETS	4,474,809	4,182,223
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LESS: LIABILITIES**CURRENT LIABILITIES**

Payables	137,671	172,152
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NON CURRENT LIABILITIES

Provisions	538,200	275,000
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TOTAL LIABILITIES

	675,871	447,152
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NET ASSETS

	3,798,938	3,735,071
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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER, 2006**Cash Flow From Operating Activities**

Receipts from Customers	2,265,116	2,139,345
Interest & Dividends	73,632	79,867
Rent Received	81,998	68,594
Payments to suppliers and employees	(2,316,349)	(2,342,029)
Operating Activities (net cash provided by)	104,397	(54,223)

Cash Flows from Investment Activities

Payments for Buildings	(641,462)	
Payments for Plant & Equipment	(108,005)	(84,770)
Proceeds (Payments) for plant	20,182	22,727
Proceeds/(Payments) for Buildings	750,000	(20,692)
Proceeds (Payments) for Investments		
Sick & Accident Fund	(5,561)	(2,506)
Mortality Fund	(2,092)	(943)
Retirement Fund	(1,497)	(674)
Payment of Non Cash Deposits	(150)	
Provision for Purchase of Building	(200,000)	
Investing Activities (Cash provided by (used in))	(188,585)	(86,858)

Cash Flow from Financing Activities

Increase (decrease) in Reserves	248,121	30,120
Financing Activities (Cash provided by)	248,121	30,120
Net increase (decrease) in Cash Held	163,933	(110,961)
Cash at Beginning of Year	2,011,836	2,122,797
Cash at End of Year	2,175,769	2,011,836

NOTE 1: BASIC PREPARATION OF THE CONCISE FINANCIAL REPORT

The concise financial report has been prepared in accordance with Accounting Standards and the Workplace Relations Act 1996.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full report of the Australian Rail Tram and Bus Industry Union, Queensland Branch Council. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financing and investment activities of Australian Rail Tram and Bus Union, Queensland Branch Council as the full financial report.

The accounting policies have been consistently applied by the entity and are consistent with those of the previous financial year.

NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996 the attention of members is drawn to the provisions of Sub-Sections [1], [2], and [3] of Section 272 of Schedule B which reads as follows:

[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).

INDEPENDENT AUDIT REPORT

To the members of the Australian Rail Tram and Bus Industry Union, Queensland Branch,

SCOPE

I have audited the concise financial report of Australian Rail Tram and Bus Industry Union, Queensland Branch for the financial year ended 31 December, 2006 comprising the Committee of Management's Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The Committee of Management is responsible for the financial report. I have conducted an independent audit of this financial report in order to express an opinion on it to the members.

My audit has been conducted in accordance with Australian Accounting Standards to provide a reasonable assurance whether the concise financial report is free of material misstatement. I have also performed an independent audit of the full financial report of Australian Rail Tram and Bus Industry Union, Queensland Branch for the year ended 31 December, 2006. My audit report on the full financial report was signed on 31st May 2007 and was not subject to any qualification.

The 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, discussion and analysis, and other disclosures which are not only directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report is presented fairly in accordance with Accounting Standards and the Workplace Relations Act 1996.

AUDIT OPINION

In my opinion, the concise financial report of the Australian Rail Tram and Bus Industry Union, Queensland Branch complies with Accounting Standards and the Workplace Relations Act 1996.


A. BELLOTTI

DATE 31st May 2007

**AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION
QUEENSLAND BRANCH
CONCISE FINANCIAL REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2006

Discussion and Analysis of the Financial Statements

Information on the Australian Rail Tram and Bus Industry Union, Queensland Branch Council Concise Financial Report

The financial statements and disclosures in the concise financial report have been derived from the 2006 financial report of the Australian Rail Tram and Bus Industry Union, Queensland Branch.

A copy of the full financial report and auditors report can be sent to any members, free of charge, upon request.

This discussion and analysis is provided to assist members in understanding the concise report. The discussion and analysis is based on the Australian Rail Tram and Bus Industry Union, Queensland Branch 2006 financial report.

Statement of Financial Performance.

The Surplus attributed to members this year is \$15 746 compared to a surplus of \$54,124 in 2005. This surplus is due to a small excess in membership revenue over expenditure.

Statement of Financial Position

Total assets increased by \$292 586 due to increases in current assets via cash and investments and non-current assets via acquisition in real property while total liabilities increased by \$228 719 due to an increase in provisions. As a consequence members funds increased by \$263 867 from the 2006 year.

Statement of Cash Flows

Cash flow from operating activities increased from (\$54 223) as at 31 December, 2005 to \$104 397 as at 31st December, 2006.. This decrease was as a result of:

- An increase in member contributions
- Slight increase in rent received.
- An increase in remuneration due to Official retirements

OPERATING REPORT

This Operating Report covers the activities of the Australian Rail Tram & Bus Union (Queensland) Branch, for the calendar year 1 January, 2006 to 31st December, 2006, the results of those activities and any significant changes in the nature of those activities during the year as required under *s.254 Workplace Relations Act 2004*.

1. Principal Activities and Results of the Activities of the Branch Council

The RTBU (Qld) Branch is a member based, federally registered trade union representing members whose usual place of work is located within the State of Queensland. The representation of rail and bus members is across employment within both the public and private arena. The reporting unit's activities are directed by the Queensland Branch Council in accordance with its objectives and rules of registration.

- Implementation of the decisions of the Branch Council.
 - Increased focus and continued participation in a united unions' campaign against the attack on wages and conditions and the quality of life of Australians.
 - Campaign for the protection of current conditions of members in the transition between the State system and the Federal system.
 - Promotion and pursuance of greater investment in the rail and public transport industry through peak union and appropriate political forums.
 - Champion and campaign that employers have a moral obligation to provide meaningful employment to employees who sustain a disability (whether that disability is sustained because of work related injury or otherwise).

- Participation and generation of submissions to promote and enhance public transport, particularly rail, as a viable and environmentally supportive mode of freight transport.
- Implementation of the union's organising agenda including the focus on training and development of officials and delegates in the provision of workplace advice and assistance
 - In further cementing and formal recognition of the role of Rail Branch Divisional Committees and the role of Sub Branches
 - Through the continued development of Workplace Organising Committees Structure" for the Brisbane, Rockhampton and Townsville Sub Branches
- Representing members.
 - Provision of industrial support including representation of individual member grievances, access to a legal advice through the continuing provision of a legal clinic.
 - Continued analysis of the structure of the Union to maximize member representation and participation on a divisional basis.
- Management of information and communications as an instrument designed to support organising.
 - The on going development, training and enhancement of electronic information management system to assist in the assembly of relevant data and the capture of knowledge to develop strategic direction in organising members and increasing the profile and relevance of the unions in general and the RTBU in particular.
 - To develop formal system appraisals to ensure integrity of data and extracted information leading to relevant knowledge.

2. Any Significant Changes In Activities

The restructure of the Branch required a number of changes to sections contained in the Rules of the Organisation.

Rule 114(1) altered the composition of Branch Council by the removal of Branch Organisers.

Rule 116(2) increased the frequency of Branch Divisional Meetings to twice a year. This change was considered imperative to support the increased emphasis in the structure of a divisional perspective.

Rule 118(1) removed the Branch Organisers from the list of Branch Offices. Again this change was to support the restructure of the Branch.

Rule 119(2) moved the date of Branch General Elections to 2010.

Rule 119(7) the inclusion of the position of Divisional Secretaries to the collegiate election.

Rule 120 (1) altered to allow the number, areas and responsibilities of Organisers to ensure adequate and effective support to members and the inclusion of a Tram & Bus Organiser to support that Division.

3. Details of Any Significant Changes in Financial Affairs.

Significant changes in the Branch Office financial affairs include an increase in revenue through a small increase in membership subscriptions and the sale of holiday units.

4. Details of The Rights of Members to Resign Affairs.

All members of the RTBU (Qld) have the right to resign from the union in accordance with Rule 14, Resignation from Membership, of the *Rules of the Rail Tram & Bus Union* and Section 174 of the Workplace-Relations Act). This is by providing notice addressed and delivered to the Secretary of the Queensland Branch, including via email.

5. Details of Officers and Members Who Hold Positions As Trustees Or Company Directors.

To the best of our knowledge and belief, no officer of the organization, by virtue of their office of the Rail Tram & Bus Union Branch Council held positions as trustees or company directors.

6. Prescribed Information

Number of Members

As at the 31st December, 2006 there were 7,373 members of the RTBU (Qld) Branch.

Number of Employees


As at the 31st December, 2006 the RTBU (Qld) Branch employed thirteen (13) full-time employees and four (4) part-time employees with a total number of 16.2 employees on a full-time equivalent basis.

POSITION	No. Of Employees (Full-Time)	No of Employees (Part-Time)
Elected Paid Officials	6	
Offices of the Union	4	1 (0.4)
Office Manager	1	
Clerical Support	2	1 (.08) 2 (0.4)

Members Of the Committee Of Management

The members of the Branch Council during the year ending 31 December, 2006:

<i>Division/Union Position</i>	<i>Name</i>	<i>Period of Employment</i>
Branch Executive		
Branch President	B Mackie	18.12.06 - 31.12.06
Branch President	J Egerton	01.01.06 - 18.12.06
Branch Senior Vice-President	L Moffitt	01.01.06 - 18/12/06
Branch Senior Vice-President	D Ellis	01.01.06 - 18/12/06
Branch Junior Vice-President	C Allen	01.01.06 - 31.12.06
Branch Junior Vice-President	N Morris	18.12.06 - 31.12.06
Branch Junior Vice-President	L Moffitt	01.01.06 - 18.12.06
Branch Junior Vice-President (Bus)	T Brown	18/12/06 - 31/12/06
Branch Junior Vice-President (Bus)	T J Campbell	01.01.06 - 18/12/06
Branch Secretary	O Doogan	01.01.06 - 31.12.06
Assistant Branch Secretary	D Matters	01.01.06 - 31.12.06



OWEN DOOGAN
BRANCH SECRETARY

30th May 2007

AUSTRALIAN RAIL TRAM & BUS UNION (QLD) BRANCH

OPERATING REPORT

PRINCIPAL ACTIVITIES
FOR THE YEAR ENDED
31ST DECEMBER, 2006



Unity is Strength

This Operating Report covers the activities of the Australian Rail Tram & Bus Union (Queensland) Branch, for the calendar year 1 January, 2006 to 31st December, 2006, the results of those activities and any significant changes in the nature of those activities during the year as required under **s.254 Workplace Relations Act 2004**.

1. **Principal Activities and Results of the Activities of the Branch Council**

The RTBU (Qld) Branch is a member based, federally registered trade union representing members whose usual place of work is located within the State of Queensland. The representation of rail and bus members is across employment within both the public and private arena. The reporting unit's activities are directed by the Queensland Branch Council in accordance with its objectives and rules of registration.

- Implementation of the decisions of the Branch Council.
 - Increased focus and continued participation in a united unions' campaign against the attack on wages and conditions and the quality of life of Australians.
 - Campaign for the protection of current conditions of members in the transition between the State system and the Federal system.
 - Promotion and pursuance of greater investment in the rail and public transport industry through peak union and appropriate political forums.
 - Champion and campaign that employers have a moral obligation to provide meaningful employment to employees who sustain a disability (whether that disability is sustained because of work related injury or otherwise).
 - Participation and generation of submissions to promote and enhance public transport, particularly rail, as a viable and environmentally supportive mode of freight transport.

- Implementation of the union's organising agenda including the focus on training and development of officials and delegates in the provision of workplace advice and assistance
 - In further cementing and formal recognition of the role of Rail Branch Divisional Committees and the role of Sub Branches
 - Through the continued development of Workplace Organising Committees Structure" for the Brisbane, Rockhampton and Townsville Sub Branches

- Representing members.
 - Provision of industrial support including representation of individual member grievances, access to a legal advice through the continuing provision of a legal clinic.
 - Continued analysis of the structure of the Union to maximize member representation and participation on a divisional basis.

- Management of information and communications as an instrument designed to support organising.
 - The on going development, training and enhancement of electronic information management system to assist in the assembly of relevant data and the capture of knowledge to develop strategic direction in organising members and increasing the profile and relevance of the unions in general and the RTBU in particular.
 - To develop formal system appraisals to ensure integrity of data and extracted information leading to relevant knowledge.

2. Any Significant Changes In Activities

The restructure of the Branch required a number of changes to sections contained in the Rules of the Organisation.

Rule 114(1) altered the composition of Branch Council by the removal of Branch Organisers.

Rule 116(2) increased the frequency of Branch Divisional Meetings to twice a year. This change was considered imperative to support the increased emphasis in the structure of a divisional perspective.

Rule 118(1) removed the Branch Organisers from the list of Branch Offices. Again this change was to support the restructure of the Branch.

Rule 119(2) moved the date of Branch General Elections to 2010.

Rule 119(7) the inclusion of the position of Divisional Secretaries to the collegiate election.

Rule 120 (1) altered to allow the number, areas and responsibilities of Organisers to ensure adequate and effective support to members and the inclusion of a Tram & Bus Organiser to support that Division.

3. Details of Any Significant Changes in Financial Affairs.

Significant changes in the Branch Office financial affairs include an increase in revenue through a small increase in membership subscriptions and the sale of holiday units.

4. Details of The Rights of Members to Resign Affairs.

All members of the RTBU (Qld) have the right to resign from the union in accordance with **Rule 14, Resignation from Membership**, of the *Rules of the Rail Tram & Bus Union* and Section 174 of the Workplace Relations Act). This is by providing notice addressed and delivered to the Secretary of the Queensland Branch, including via email.

5. Details of Officers and Members Who Hold Positions As Trustees Or Company Directors.

To the best of our knowledge and belief, no officer of the organization, by virtue of their office of the Rail Tram & Bus Union Branch Council held positions as trustees or company directors.

6. Prescribed Information

Number of Members

As at the 31st December, 2006 there were 7,375 members of the RTBU (Qld) Branch.

Number of Employees

As at the 31st December, 2006 the RTBU (Qld) Branch employed thirteen (13) full-time employees and four (4) part-time employees with a total number of 16.2 employees on a full-time equivalent basis.

POSITION	No. Employees (Full-Time)	Of	No of Employees (Part-Time)
Elected Officials Paid	6		
Offices of the Union	4		1 (0.4)
Office Manager	1		
Clerical Support	2		1 (.08) 2 (0.4)

Members Of the Committee Of Management

The members of the Branch Council during the year ending 31 December, 2006:

Division/Union Position	Name	Period of Employment
Branch Executive		
Branch President	B Mackie	18.12.06 - 31.12.06
Branch President	J Egerton	01.12.06 - 31.12.06
Branch Senior Vice-President	L Moffitt	01.01.06 - 18/12/06
Branch Senior Vice-President	D Ellis	01.01.06 - 18/12/06
Branch Junior Vice-President	C Allen	01.01.06 - 31.12.06
Branch Junior Vice-President	N-Morris	18.12.06 - 31.12.06
Branch Junior Vice-President	L Moffitt	01.01.06 - 18.12.06
Branch Junior Vice-President (Bus)	T Brown	18/12/06 - 31/12/06
Branch Junior Vice-President (Bus)	T J Campbell	01.01.06 - 18/12/06
Branch Secretary	O Doogan	01.01.06 - 31.12.06

Assistant Branch Secretary	D Matters	01.01.06 – 31.12.06
Regional Councillors to Council		
Regional Councillor North West	J Burke	01/01/06 – 31/12/06
Regional Councillor Central West	M Williams	01.01.05 – 31.12.05
Regional Councillor South West	G Goodman	01.01.06 – 18/12/06
Operations Division Committee		
Committee Member Northern District	F Masutti	18.12.06 -31.12.06
Committee Member Northern District	S Tullipan	01.01.06 – 18.12.06
Committee Member Central District	R Minter	01.01.06 -31.12.06
Committee Member Southern District	G Talbot	18.12.06 -31.12.06
Committee Member Southern District	N Morris	01.01.06 – 18.12.06
Committee Member South West	P Cooper	01.12.06 -31.12.06
Committee Member South West	D Bannister	01/01/06 – 18.12.06
Committee Member Wide Bay	P Jansen	01.01.06 – 31.12.06
Committee Member Metropolitan	D Previtara	01.01.06 – 31.12.06
Locomotive Division Committee		
Committee Member Northern District	B Pridmore	18.12.06 -31.12.06
Committee Member Northern District	K Nolan	01.01.06 – 18.12.06
Committee Member Central District	T Bennett	01..01.06 – 31.12.06
Committee Member Southern District	K Steer	01.01.05 – 31.12.05
Committee Member South West	Vacant	23.12.06 -31.12.06
Committee Member South West	R Mathers	01.01.06 – 22.12.06
Committee Member Wide Bay	G Adsett	18.12.06 -31.12.06
Committee Member Wide Bay	W Rowan	01.01.06 – 18.12.06
Committee Member Metropolitan	S Kummerfeld	18.12.06 – 31.12.06
Committee Member Metropolitan	M Howell	01.01.06 -18.12.06
Fleet Manufacture Overhaul, Maintenance and Service Division		
Committee Member Northern District	G Tatnell	01.01.05 – 31.12.05
Committee Member Central District	R Villiers	18.12.06 – 31.12.06
Committee Member Central	D Shillington	01.01.06 -18.12.06

District				
Committee Member Southern District		D Ellis		01.01.05 – 31.12.05
Committee Member South West		Vacant		18.12.06 – 31.12.06
Committee Member South West		S Patch		01.01.05 – 18.12.06
Committee Member Redbank/Ipswich		R Walker		18.12.06 – 31.12.06
Committee Member Redbank/Ipswich		W James		01.01.05 – 18.12.06
Committee Member Metropolitan (excl Redbank W/Shops)		B Monaghan		01.01.05 – 31.12.05
Infrastructure Division Committee				
Committee Member Northern District		R Bates		18.12.06 – 31.12.06
Committee Member Northern District		R Irwin		01.01.06 – 31.12.06
Committee Member Central District		T Howard		18/12.06 – 31.12.06
Committee Member Central District		D Moretti		01.01.06 -20.10.06
Committee Member Southern District		C Greer		18.12.06 -31.12.06
Committee Member Southern District		R Schimke		01.01.06 – 18.12.06
Committee Member South West		P Gainey		18.12.06 – 31.12.06
Committee Member South West		C Greer		01.01.06 – 18.12.06
Committee Member Wide Bay		Vacant		18.12.06 -31.12.06
Committee Member Wide Bay		D Leonard		01.01.06 – 18.12.06
Committee Member Metropolitan		P Johnston		01.01.06 – 31.12.06
Administrative Division Committee				
Committee Member Northern District		D Smith		18.12.2006 – 31.12.06
Committee Member Northern District		V Higgins		01.01.06 – 18.12.06
Committee Member Central District		C Bourne		18.12.06 – 31.12.06
Committee Member Central District		D Malone		01.01.06 – 18.12.06
Committee Member Southern District		A Glazebrook		01.01.06 – 31.12.06
Committee Member Metropolitan		J Summers		18.12.06 -31.12.06

Committee Metropolitan	Member	P Nash	01.01.06 – 18.12.06
Female Delegate to Branch Council			
Female Delegate		P Wilson	01.01.06 – 18.12.06
Female Delegate		S Johnson	18.12.06 – 31.12.06
Female Delegate		R Coman	01.01.06 – 18.12.06
Tram & Bus Division			
President (Bus & Tram)		M Trimble	01.01.06 – 31.12.06
Vice President (Bus & Tram)		M Stewart	01.01.06 – 31.12.06
Committee Member (Bus & Tram)		T Campbell	01.01.06 – 31.12.06
Committee Member		B Finch	18.12.06 -31.12.06
Committee Member		R Williams	01.01.06 – 18.12.06
Committee Member		D Smedley	01.01.06 – 31.12.06
Committee Member		G Anderson	01.01.06 – 31.12.06
Committee Member		P Neville	18.12.06 – 31.12.06
Committee Member		S Reilly	18.12.06 -31.12.06
Committee Member		M Trimble	01.01.06 – 18.12.06
Committee Member		B Welch	01.01.06 – 31.12.06



OWEN DOOGAN
BRANCH SECRETARY

17th April, 2007

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM AND BUS UNION - (QUEENSLAND BRANCH)

FINANCIAL STATEMENT

FOR YEAR ENDED 31 DECEMBER 2006

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16 - 19	Statement of Cash Flows
20 - 23	Notes to and forming part of the Financial Accounts

COMMITTEE OF MANAGEMENT STATEMENT

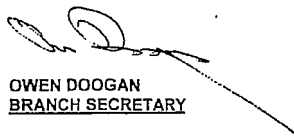
On the 17th April, 2007 the Committee of Management of the Australian Rail Tram & Bus Industry Union – Queensland passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31st December, 2006.

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 Australian Rail Tram & Bus Industry Union – Queensland for the financial year ended 31st December, 2006;
- (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 Branch Executive were held in accordance with the rules of the organisation including the rules of a Branch Council; and
 - II. The financial affairs of the Branch Council have been managed in accordance with the rules of the organisation including the rules of the Branch Council; and
 - III. The financial affairs 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 Branch Council have been kept as far as practical, in a consistent manner to each of the other branches of the organisation; and
 - V. The information sought in any request of a member of the Branch Council 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 the financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996.

It was further resolved to supply all members of the Branch with a Concise report of the financial statements for the year ended 31st December, 2006

For the Committee of Management


OWEN DOOGAN
BRANCH SECRETARY

21st April, 2007

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM AND BUS UNION - (QUEENSLAND BRANCH)

STATEMENT OF THE ACCOUNTING OFFICER

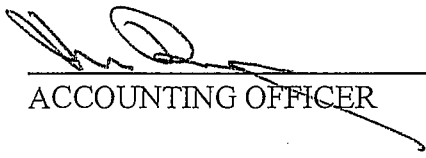
I, Owen Doogan, being the officer responsible for keeping the accounting records of the Rail Tram & Bus Union (Queensland Branch) certify that as at 31 December 2006, the number of members of the Organisation was 7,376.

In my opinion:-

- (i) The accompanying accounts show a true and fair view of the financial affairs of the Branch as at 31 December 2006.
- (ii) A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Organisation;
- (iii) Before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the Organisation.
- (iv) With regard to funds of the Organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for the purpose other than those for which the fund was operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the Organisation, were made to persons holding office in the Organisation.
- (vi) The register of members of the Branch was maintained in accordance with the Act; and
- (vii) The attached accounts have been prepared in accordance with applicable Australian Accounting Standards.

BRISBANE

DATE 30th May 2007 X


ACCOUNTING OFFICER

AUDITOR'S REPORT TO THE MEMBERS OF

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

I have audited the accounts of the Rail Tram and Bus Union (Queensland Branch) for the year ended 31 December 2006 as set out on pages 5 to 23. The management of the Organisation is responsible for the preparation and presentation of the accounts and the information contained therein. I have conducted an independent audit of accounts in order to express an opinion on it to the members of the Organisation.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination on a test basis, of evidence supporting the accounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Accounting Concepts and Standards and the Workplace Relations Act 1996 so as to present a view of the Organisation which is consistent with our understanding of its financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

In my opinion:-

- (a) satisfaction accounting records have been kept by the Organisation so far as appears from my examination of these books, including:
 - (A) records of the sources and nature of the income of the Organisation (including income from members); and
 - (B) records of the nature and purpose of the expenditure of the Organisation.

- (b) the accounts and statements under Sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give true and fair view of:
- (A) the financial affairs of the Organisation as at 31 December 2006 and
 - (B) the income and expenditure and any surplus or deficit of the Organisation for the year; and
- (a) the accounts have been prepared in accordance with applicable Australian Accounting Standards.

Where necessary I have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary in the purpose of our audit.

Signed this


30th

Day of

May.

2007

Adrian J Bellotti
Level 1
428 Upper Edward Street
BRISBANE QLD 4000



CHARTERED ACCOUNTANT

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

INCOME AND EXPENDITURE STATEMENT

FOR YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	2006	2005
Contributions	2,286,775	2,131,017
Bank & Bond Interest, Dividends	87,628	80,049
Rented Property	83,901	64,544
Sundry Income	1,628	1,431
	<u>2,459,932</u>	<u>2,277,041</u>
<u>LESS EXPENDITURE</u>		
Promotional	26,399	17,408
Affiliation Fees	75,289	72,998
Advocate	12,551	5,723
Arbitration	1,094	1,881
Audit fees & Accountancy	7,281	7,425
Bank Charges	3,609	2,963
Branch & District Executive	12,052	17,088
Branch Council	29,985	34,921
Cleaning, Repairs & Maintenance	38,703	25,665
Collectors Commission/Honoraria	13,065	12,830
Computer Costs	19,816	25,202
Conferences & Seminars	3,617	4,161
Depreciation	70,758	74,784
Donations & Appeals	5,989	2,658
Freight & Cartage	3,942	1,152
Fringe Benefits Tax	9,330	13,984
Insurance - General	6,188	15,475
- Workers Compensation	4,042	3,302
- Public Risk	13,414	12,802
	<u>23,644</u>	<u>31,579</u>
Land Tax	9,724	3,092

	2006	2005
Labour Day	10,159	12,475
Legal & Court Costs	17,169	15,238
Levies & Fees	-	1,729
Literature	1,787	2,589
Meetings - Industrial/Branch	31,363	51,141
Long Service Leave	30,284	28,079
Mortality Scheme	42,727	30,000
Motor Vehicle Expenses	48,593	41,927
National Executive Expenses	6,974	1,350
National Office - Quarterage	245,927	222,271
Office Expenses & Amenities	1,377	1,779
Organising Expenses	161,590	48,085
Party Expenses (Retired Members)	6,422	6,473
Postage Telex etc	13,090	10,908
Payroll Tax	38,938	36,257
Printing & Stationery	50,547	38,646
ALP Council Expenses	14,095	3,047
Rented Property Expenses	70,104	44,584
Remuneration - Office Bearers	739,800	743,503
- Other	253,705	239,325
	<u>993,505</u>	<u>982,828</u>
Superannuation	180,170	192,600
Rent & Electricity	25,812	23,027
Subscriptions	7,178	6,568
Telephone, Facsimile	60,806	54,439
Travelling	2,673	3,694
Sundries	3,438	11,524
<u>TOTAL EXPENDITURE</u>	<u>2,431,576</u>	<u>2,226,772</u>

	<u>2006</u>	<u>2005</u>
<u>Operating Surplus (Deficit)</u>	28,356	50,269
Profit (Loss) on Disposal of Assets		
- Motor Vehicles	(11,062) ✓	3,855
- Holiday Units	198,452 ✓	-
	<u>215,746</u>	<u>54,124</u>
<u>Surplus (Deficit for the year)</u>		
Transfer to Provisions - Building Acquisitions	(200,000) ✓	-
	15,746 ✓	54,124
General Fund Balance Beginning of Year	2,861,442	2,807,318
<u>GENERAL FUND BALANCE AT END OF YEAR</u>	<u>\$2,877,188</u> ✓	<u>\$2,861,442</u>

AUSTRALIAN RAIL TRAM BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

SICK AND ACCIDENT FUND - INCOME AND EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	2006	2005
Members' Subscriptions	18,027	14,655
Interest	9,200	10,223
Investment Purchase Price Adjust.	5,561	2,506
Transfer from RCU Savings a/c	-	2,524
	<u>32,788</u>	<u>29,908</u>
<u>EXPENDITURE</u>		
Payment (Rule 40 (a))	194	1,546
Bank Charges	-	3
Divisional Objects Funds	6,287	10,139
Union Payments	31	370
	<u>6,512</u>	<u>12,058</u>
<u>NET SURPLUS</u>	26,276	17,850
<u>Fund Balance as at 1 January 2006</u>	203,677	185,827
<u>FUND BALANCE AT 31 DECEMBER 2006</u>	<u>229,953</u>	<u>203,677</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

RETIREMENT FUND - INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	<u>2006</u>	<u>2005</u>
Members' Subscriptions	7,151	5,927
Interest Received	2,509	2,762
Investment PP Adjust.	1,497	675
Transfer from RCU	-	704
	<u>11,157</u>	<u>10,068</u>
<u>EXPENDITURE</u>		
Payments (Rule 40(b))	-	873
Divisional Objects Fund	1,718	2,731
Bank Charges	-	1
	<u>1,718</u>	<u>3,605</u>
<u>NET SURPLUS</u>	<u>9,439</u>	<u>6,463</u>
Fund Balance as at 1 January 2006	60,793	54,330
<u>FUND BALANCE AT 31 DECEMBER 2006</u>	<u>70,232</u>	<u>60,793</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

MORTALITY FUND - INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	<u>2006</u>	<u>2005</u>
Members' Subscription	7,202	5,856
Interest Received	3,382	3,838
Investment PP Adjust.	2,092	943
RCU Savings	-	939
	<u>12,676</u>	<u>11,576</u>
<u>EXPENDITURE</u>		
Payments (Rule 40(c))	3,000	3,000
Bank Charges	-	3
Divisional Objects Fund	2,355	3,814
Withholding Tax	-	-
	<u>5,355</u>	<u>6,817</u>
<u>NET SURPLUS</u>	7,321	4,759
Fund Balance as at 1 January 2006	66,776	62,017
<u>FUND BALANCE AT 31 DECEMBER 2006</u>	<u>74,097</u>	<u>66,776</u>

AUSTRALIAN RAIL TRAM BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

TRAM & BUS DIVISION

UNION PICNIC FUND - INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	<u>2006</u>	<u>2005</u>
Members' Subscriptions	21,471	17,422
Interest Received	23	30
Raffle Proceeds	329	-
	<u>21,823</u>	<u>17,452</u>
<u>EXPENDITURE</u>		
Amusement & Rides	9,550	9,455
Bank Charges	35	21
Catering	9,612	6,608
Cleaning	682	245
Equipment Hire	3,974	3,431
Rental Venue	400	200
Games & Prizes	-	834
Truck Rental	405	624
Motor Vehicle Fuel	85	-
Time Lost	226	-
	<u>24,969</u>	<u>21,418</u>
Net Surplus(Deficit)	(3,146)	(3,966)
Fund Balance 1 January 2006	1,263	5,229
<u>FUND BALANCE AT 31 DECEMBER 2006</u>	<u>(1,883)</u>	<u>1,263</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

FIGHTING FUND - INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	<u>2006</u>	<u>2005</u>
Interest Received	1,803	1,702
	<u>1,803</u>	<u>1,702</u>
	_____	_____
<u>EXPENDITURE</u>		
NIL		
<u>Nett Surplus (Deficit)</u> <u>as at 31 December 2006</u>	1,803	1,702
<u>Fund Balance as at 1 January 2006</u>	<u>55,394</u>	<u>53,692</u>
	_____	_____
<u>FUND BALANCE AT 31 DECEMBER 2006</u>	<u>57,197</u>	<u>55,394</u>
	_____	_____

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

FIGHTING FUND & DIVISIONAL OBJECTS FUND

FOR YEAR ENDED 31 DECEMBER 2006

<u>INCOME</u>	<u>2006</u>	<u>2005</u>
Interest	39	28
Interest Received - Balanced Funds A/c	6,100	8,440
Transfer from RCU	6,000	6,000
Collections	692	-
	<u>12,831</u>	<u>14,468</u>
<u>EXPENDITURE</u>		
Campaign & Industrial Meetings	628	-
Bank Charges	-	9
Legal Fees	856	4,405
Floral Tribute	95	-
Donation	150	520
Conferences & National Council	-	3,999
Computer Equipment	3,980	2,075
Medical Fees	-	150
Repairs & Maintenance	694	-
	<u>6,403</u>	<u>11,158</u>
<u>NET SURPLUS</u>	6,428	3,310
Fund Balance as at 1 January 2006	<u>12,419</u>	<u>9,109</u>
<u>FUND BALANCE AT 31 DECEMBER 2006</u>	<u>18,847</u>	<u>12,419</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND
AS
RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF ASSETS & LIABILITIES AT 31 DECEMBER 2006

<u>CURRENT ASSETS</u>	<u>2006</u>	<u>2005</u>
Cash On Hand	1,200	621
Cash at Bank - Current Account	367,226	239,485
- Investment Account	147,840	147,840
	<u>516,266</u>	<u>387,946</u>
Secured Deposits/Bank Bills	1,659,506	1,620,891
Deposits & Prepayments	61,959	79,208
District Imprest Bank Accounts	-	3,000
Sundry Debtors & Remittances, in Transit	136,930	97,745
Stock on Hand	5,197	-
Deposits - Non Cash	350	200
GST - Input Tax Credits	1,371	5,067
	<u>1,865,313</u>	<u>1,806,111</u>
<u>NON CURRENTS ASSETS</u>		
Real Property (2)	1,731,917	1,635,346
Other (3)	247,147	247,802
	<u>1,979,064</u>	<u>1,883,148</u>
<u>INVESTMENTS</u>		
Sickness & Accident Balanced Fund	69,306	63,746
Mortality Balanced Fund	26,089	23,998
Retirement Balanced Fund	18,771	17,274
	<u>114,166</u>	<u>105,018</u>
<u>TOTAL ASSETS</u>	<u>4,474,809</u>	<u>4,182,223</u>

<u>LESS CURRENT LIABILITIES AND PROVISIONS</u>	<u>2006</u>	<u>2005</u>
Provision for Annual Leave	75,000	50,000
Provision for Long Service Leave	85,000	60,000
Sundry Creditors & Accrued Expenses	137,671	172,152
Provision for Retirement	13,200	-
Provision for Sick Leave	40,000	40,000
Provision for Building (4)	325,000	125,000
<u>TOTAL LIABILITIES</u>	<u>675,871</u>	<u>447,152</u>
<u>NET ASSETS</u>	<u>3,798,938</u>	<u>3,735,071</u>
<u>ACCUMULATED FUNDS</u>		
General Fund (5)	2,877,188	2,861,442
Sick and Accident Fund	229,953	203,677
Retirement Fund	70,233	60,794
Mortality fund	74,096	66,776
Union Picnic Fund	(1,882)	1,263
Fighting Fund	57,197	55,394
Picnic Fund	10,363	10,363
Asset Revaluation Reserve	462,943	462,943
Fighting & Divisional Objects Fund	18,847	12,419
	<u>3,798,938</u>	<u>3,735,071</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF CASH FLOWS

FOR YEAR ENDED 31 DECEMBER 2006

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	<u>2006</u>	<u>2005</u>
Receipts from Customers	2,265,116	2,139,345
Interest & Dividends	73,632	79,867
Rent Received	81,998	68,594
Payments to suppliers and employees	(2,316,349)	(2,342,029)
Net cash provided by (used in) Operating Activities	<u>104,397</u>	<u>(54,223)</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Payments for Buildings	(641,462)	-
Payments for Plant & Equipment	(108,005)	(84,770)
Proceeds/(Payments) for plant	20,182	22,727
Proceeds/(Payments) for Buildings	750,000	(20,692)
Proceeds/(Payments) for Investments		
-Sick & Accident Fund	(5,561)	(2,506)
-Mortality Fund	(2,092)	(943)
-Retirement Fund	(1,497)	(674)
Payment of Non Cash Deposits	(150)	-
Net cash provided by (used in) Investing Activities	<u>(11,415)</u>	<u>(86,858)</u>

<u>CASH FLOW FROM FINANCING ACTIVITIES</u>	<u>2006</u>	<u>2005</u>
Increase (Decrease) in Reserves	48,121	30,120
Net cash provided by (used in) Financing Activities	<u>48,121</u>	<u>30,120</u>
Net increase (decrease) in cash held	<u>163,933</u>	<u>(110,961)</u>
Cash At Beginning of Year	2,011,836	2,122,797
Cash at end of year	<u><u>2,175,769</u></u>	<u><u>2,011,836</u></u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF CASH FLOWS

FOR YEAR ENDED 31 DECEMBER 2006

NOTES TO STATEMENT OF CASH FLOWS

1. Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Assets & Liabilities as follows.

	<u>2006</u>	<u>2005</u>
Cash on Hand	1,200	620
Cash at Bank	367,226	239,485
Savings Investment A/c	147,840	147,840
Secured Deposits/Bank Bills	1,659,503	1,620,891
Cash at Bank - District Imprest	-	3,000
	<hr/>	<hr/>
	2,175,769	2,011,836
	<hr/>	<hr/>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2006

	<u>2006</u>	<u>2005</u>
2. Reconciliation of cash Flow from operations with Profit from Ordinary Activities		
Profit (Loss) from ordinary Activities	15,746	54,124
Non-cash flows in profit from ordinary activities		
- Administration	-	2,118
-Depreciation	70,758	74,784
-Profit on sale property & plant equipment	(187,389)	(3,855)
Changes in assets and liabilities		
Increase/(Decrease) in Provisions	263,200	(149,125)
Increase/(Decrease) in Creditors	(30,784)	(17,554)
(Increase)/Decrease in Prepayments	12,053	(25,479)
(Increase)/Decrease in Debtors	(39,187)	10,764
Cashflows from Operations	<u>104,397</u>	<u>(54,223)</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2006

1. **BASIS OF ACCOUNTING**

The accounts have been prepared in accordance with generally accepted accounting principles using the accruals basis of accounting.

Australian Accounting Standards and Statement of Accounting Concepts as issued by the joint professional accounting bodies, have been adopted where appropriate.

- (a) Fixed Assets are depreciated using the diminishing value method over the estimated economic life of the asset.
- (b) Provision for employee benefits in the form of Long Service Leave, Accrued Annual Leave (etc) have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (c) No provision for Income Tax is necessary as "Trade Unions" are exempt for Income Tax under Section 50-15 Item 3.2 of the Income Tax Assessment Act 1997

2	<u>NON CURRENT ASSETS - REAL PROPERTY</u>	<u>2006</u>	<u>2005</u>
	At Cost/Valuation	1,731,917	1,635,346
		<hr/>	<hr/>
3	<u>NON CURRENT ASSETS - OTHER</u>		
	Furniture & Fittings at Cost	99,786	103,012
	Less: Provision for Depreciation	57,175	76,450
		<hr/>	<hr/>
		42,611	26,562
		<hr/>	<hr/>

	2006	2005
Office Equipment At Cost	462,773	443,205
Less: Provision for Depreciation	372,926	333,586
	<u>89,847</u>	<u>109,619</u>
Motor Vehicles at Cost	168,488	167,191
Less: Provision for Depreciation	53,799	55,570
	<u>114,689</u>	<u>111,621</u>
	<u>247,147</u>	<u>247,802</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2006

4 **PROVISION FOR BUILDING ACQUISITION**

	<u>2006</u>	<u>2005</u>
Balance 1 January 2006	125,000	125,000
Amount transferred from Income & Expenditure	<u>200,000</u>	<u>-</u>
Balance 31 December 2006	<u>325,000</u>	<u>125,000</u>

This provision is for the costs which may be sustained with the transfer from the current State Office to a potential new State Office upon purchase/lease of alternative property.

This would include the costs associated with removal of all contents and fixtures from the current office and placement of relevant contents and fixtures into the new State Office. Furthermore costs associated with renovating a new State Office to meet the needs of the Branch.

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION - QUEENSLAND

AS

RAIL TRAM & BUS UNION (QUEENSLAND BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2006

5	<u>General Fund</u>	<u>2006</u>	<u>2005</u>
	Balance beginning of year	2,861,442	2,807,318
	Surplus (Deficit) transferred from Statement of Income & Expenditure	15,746	54,124
		<u>2,877,188</u>	<u>2,861,442</u>

6 RELATED PARTY INFORMATION

1. The ultimate controlling entity of the Branch is the Federal Australian Rail Tram & Bus Industry Union.

NOTICE REQUIRED UNDER THE WORKPLACE RELATIONS ACT 1996

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of Sub Sec, (1), (2) and (3) of Sec 274 which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for the specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Subsection (1) by a member of the organisation or a Registrar, made the specified information available to the member or Registrar in such a manner, and within such a time as is prescribed.
- (3) A Registrar may only make an application under Subsection (1) at the request of a Member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.



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 Owen Doogan
Secretary, Queensland Branch
Australian Rail, Tram and Bus Industry Union
Level 3, PTU House, 428 Upper Edward Street
BRISBANE QLD 4000

Dear Mr Doogan

Re: Lodgement of Financial Statements and Accounts – Australian Rail, Tram and Bus Industry Union, Queensland Branch – for year ending 31 December 2006 (FR2006/614)

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 8 August 2007.

The legislative requirements appear to have been substantially met and accordingly the documents have been filed. However, I should mention the following items.

Presentation to second meeting pursuant to s266

Firstly, your Secretary/s certificate appears to have confused “presentation” to the first committee of management meeting held on 20 April 2007 with presentation to the Second meeting as required by s266 of the RAO Schedule. Accordingly, point 3 of your Secretary’s certificate should have referred to presentation to the meeting of 25 July 2007. Furthermore, certifying that the Second meeting was “scheduled” on 25 July 2007 is not to certify that it actually took place nor that the documents were actually presented to that meeting. Future secretary’s certificates should make this explicit.

Donations

Secondly, I note that in the Statement of Income and Expenditure there is an amount of \$5,989 for the item “Donations and Appeals”. If this amount included any single donation exceeding \$1,000, then s237 requires a separate statement giving certain particulars to be lodged.

There is no further action required unless you need to lodge a section 237 statement. I enclose an extract for your ready reference.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

29 August 2007

EXTRACT FROM RAO SCHEDULE

S237

- (1) An organisation must, within 90 days after the end of each financial year (or such longer period as the Registrar allows), lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.
- (2) A statement lodged.....must be signed by an officer of the organisation.

- (6) The relevant particulars, in relation to a donation are:
 - (a) the amount of the...donation;
 - (b) the purpose for which the.....donation was made, and
 - (c) except where the....donation was made to relieve a member...or a dependant of a member....from severe financial hardship – the name and address of the person to whom the....donation was made