

7 June 2010

Mr Owen Doogan
Secretary, Queensland Branch
ARTBIU
1st Floor, 457 Upper Edward Street
BRISBANE QLD 4000



Dear Mr Doogan

**Re: Lodgment of Financial Accounts and Statements – Australian Rail, Tram and Bus Industry
Union, Queensland Branch –
for year ending 31 December 2009 (FR2009/10257)**

I refer to the above financial statements and accounts, which were received by Fair Work Australia on 31 May 2010. The documents have been filed. However I draw your attention to the following reference errors.

The Auditor's Report at page 4 refers to "sec 273 of the Workplace Relations Act 1996". This is an outdated reference to the former Act as it was prior to the RAO amendments in 2003. The correct current equivalent section is section 253 of the Fair Work (Registered Organisations) Act 2009 and this should be the reference in future audit reports prepared.

The "Notice Required Under the Workplace Relations Act 1996" at page 24 sets out the text of the provisions of section 274 of the former Act as it was prior to the RAO amendments in 2003. Future full reports should contain the correct Notice which sets out the text of the provisions of section 272 of the current Act.

These errors should be brought to your Auditor's attention. Otherwise, there is no further action required in respect of the 2009 financial return.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

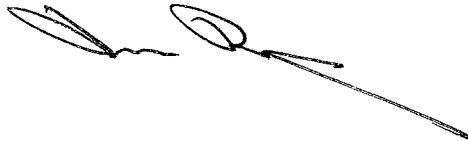
CERTIFICATE OF SECRETARY

s268 *Fair Work (Registered Organisations) Act 2009*

I, **OWEN DOOGAN** being the **STATE SECRETARY** of **THE AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION - QUEENSLAND BRANCH** certify:

- that the documents lodged herewith are copies of the full report and the concise report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the Concise Report was provided to members on **10th May 2010** and
- that the full report was presented to a general meeting of the Committee of Management of the reporting unit on **28th May 2010** in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature



Date: 28th May 2010



BRANCH COUNCIL 2010



FINANCIAL REPORT

HELD AT QCU 7TH & 8TH MAY 2010

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION – (QUEENSLAND BRANCH)

FINANCIAL STATEMENT

FOR YEAR ENDED 31 DECEMBER 2009

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COMMITTEE OF MANAGEMENT STATEMENT

On the 7th May 2010 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, 2009.

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, 2009;
- (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, 2009

For the Committee of Management


OWEN DOOGAN
BRANCH SECRETARY

6th May 2010

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

STATEMENT OF ACCOUNTING OFFICER

I, Owen Doogan, being the officer responsible for keeping the accounting records of the Rail Tram and Bus Union (Queensland Branch) certify that as at 31 December 2009, the number of members of the Organisation was 7,932.

In my opinion:-

- (i) The accompanying accounts show a true and fair view of the financial affairs of the Branch as at 31 December 2009
- (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 6th May 2010


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 2009 as set out on pages 5 to 24. 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 the accounts in order to express an opinion on it to the members of the Organisation.

My audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. My 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 my 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 a true and fair view of:
- (A) the financial affairs of the Organisation as at 31 December 2009 and
 - (B) the income and expenditure and any surplus or deficit of the Organisation for the year; and
- (c) 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 my knowledge and belief, were necessary in the purpose of our audit.

Signed this *7th* day of *May* 2010

Adrian J Bellotti
Level 6
Ladhope Chambers
131 Wickham Terrace
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 2009

<u>INCOME</u>	<u>2009</u>	<u>2008</u>
Contributions	2,941,964	2,672,375
Bank & Bond Interest, Dividends	125,218	91,038
Rented Property	95,261	93,143
Sundry Income	(417)	(7,018)
	<hr/>	<hr/>
	3,162,026	2,849,538
 <u>LESS EXPENDITURE</u>		
Promotional	15,040	22,686
Affiliation Fees	108,202	87,458
Advocate & Media	79,570	56,250
Appeals	749	238
Audit fees & Accountancy	9,150	8,181
Bank Charges	2,725	2,669
Branch & District Executive	-	-
Branch Council	43,167	38,011
Cleaning, Repairs & Maintenance	32,433	44,156
Collectors Commission/Honoraria	20,267	17,148
Computer Costs	11,249	20,210
Conferences & Seminars	24,973	26,812
Depreciation	77,845	72,810
Donations & Appeals	6,115	4,585
Freight & Cartage	4,404	3,601
Fringe Benefits Tax	20,279	30,298
Insurance - General	10,492	4,603
- Workers Compensation	2,511	2,171
- Public Risk	14,617	13,561
	<hr/>	<hr/>
	27,620	20,335
	<hr/>	<hr/>
Land Tax	10,388	11,128

	<u>2009</u>	<u>2008</u>
Labour Day	22,210	21,497
Legal & Court Costs	12,789	39,306
Levies & Fees	748	3,250
Literature	1,528	1,039
Meetings – Industrial/Branch	53,308	61,255
Long Service Leave	25,000	50,000
Mortality Scheme	52,727	29,000
Motor Vehicle Expenses	51,021	52,124
National Executive Expenses	14,328	13,751
National Office – Quarterage	415,994	343,156
Office Expenses & Amenities	2,415	2,193
Organising Expenses	74,242	30,170
Party Expenses (Retired Members)	7,078	6,486
Postage Telex etc	19,788	18,398
Payroll Tax	39,088	25,729
Printing & Stationery	39,264	60,640
ALP Council Expenses	14,485	5,371
Rented Property Expenses	52,122	62,096
ALP State Campaign	27,606	-
Interest on Loan	0	41,370
Remuneration - Office Bearers	765,314	672,472
- Other	448,849	393,554
- Contract	42,832	18,377
	<hr/>	<hr/>
	1,256,995	1,084,403
	<hr/>	<hr/>
Recruitment	-	-
Superannuation	202,202	245,931
Rent & Electricity	89,111	70,720
Subscriptions	3,581	2,180
Telephone, facsimile	101,219	91,910
Travelling	-	-
Sundries	6,793	4,890
<u>TOTAL EXPENDITURE</u>	<hr/> 3,079,818	<hr/> 2,833,441

	<u>2009</u>	<u>2008</u>
<u>Operating Surplus (Deficit before Extraordinary Items</u>	82,208	16,097
Profit (Loss) on Disposal of Assets		
- Motor Vehicles	(5,642)	(10,857)
- Business Property	-	3,125,609
-Other Assets	(3,645)	(29,899)
	<u>(9,287)</u>	<u>3,084,853</u>
	72,921	3,100,950
Transfer from Provisions		
- Building Acquisitions	-	200,000
<u>Surplus (Deficit) for the year</u>	<u>72,921</u>	<u>3,300,950</u>
General Fund Balance Beginning of Year	6,003,324	2,702,374
<u>GENERAL FUND BALANCE AT END OF YEAR</u>	<u>\$ 6,076,245</u>	<u>\$ 6,003,324</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 2009

<u>INCOME</u>	<u>2009</u>	<u>2008</u>
Members' Subscriptions	21,762	18,441
Interest	8,794	16,149
Investment Purchase Price Adjust.	(198)	(12,152)
	<hr/>	<hr/>
	30,358	22,438
Transfers from Picnic Fund	-	-
	<hr/>	<hr/>
	30,358	22,438
 <u>EXPENDITURE</u>		
Payments (Rule 40(a))	5,999	2,392
Divisional Objects Funds	2,946	11,501
Union Payments	990	691
SI Transfer	67	-
	<hr/>	<hr/>
	10,002	14,584
 <u>NET SURPLUS</u>		
	20,356	7,854
 <u>Fund Balance as at 1 January 2009</u>	258,409	250,555
 <u>FUND BALANCE AT 31 DECEMBER 2009</u>	<hr/>	<hr/>
	278,765	258,409

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

RETIREMENT FUND – INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMEBR 2009

<u>INCOME</u>	<u>2009</u>	<u>2008</u>
Members' Subscriptions	8,706	7,371
Interest Received	2,510	6,625
Investments PP Adjust.	(53)	(3,271)
S1 Transfer	48	-
	<u>11,211</u>	<u>10,725</u>
 <u>EXPENDITURE</u>		
Payments (Rule 40(b))	1,726	536
Divisional Objects Fund	839	5,213
	<u>2,565</u>	<u>5,749</u>
 <u>NET SURPLUS</u>	<u>8,646</u>	<u>4,976</u>
Fund Balance as at 1 January 2009	80,094	75,118
 <u>FUND BALANCE AT 31 DECEMBER 2009</u>	<u>88,740</u>	<u>80,094</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 2009

<u>INCOME</u>	<u>2009</u>	<u>2008</u>
Members' Subscription	8,707	7,377
Interest Received	3,306	6,914
Investment PP Adjust.	(74)	(4,571)
	<hr/>	<hr/>
	11,939	9,720
	<hr/>	<hr/>
<u>EXPENDITURE</u>		
Payments (Rule 40(c))	4,000	8,000
Divisional Objects Fund	1,323	5,412
Transfer S1	53	-
	<hr/>	<hr/>
	5,376	13,412
	<hr/>	<hr/>
<u>NET SURPLUS</u>	6,563	(3,692)
Fund Balance as at 1 January 2009	74,798	78,490
<u>FUND BALANCE AT 31 DECEMBER 2009</u>	<hr/>	<hr/>
	81,361	74,798
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AUSTRALIAN RAIL TRAM BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

TRAM & BUS DIVISION

UNION PICNIC FUND – INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2009

<u>INCOME</u>	<u>2009</u>	<u>2008</u>
Members' Subscriptions	26,119	22,118
Interest Received	1	21
Raffle Proceeds	-	-
	<hr/>	<hr/>
	26,120	22,139
	<hr/>	<hr/>
<u>EXPENDITURE</u>		
Amusement & Rides	8,875	8,480
Bank Charges	-	-
Catering	6,456	7,692
Cleaning	431	620
Equipment Hire	4,321	4,312
Rental Venue	-	-
Truck Rental	847	744
Motor Vehicle Fuel	81	-
Bus Hire	-	-
Hardware	-	-
Wages	223	-
	<hr/>	<hr/>
	21,234	21,848
	<hr/>	<hr/>
Net Surplus (Deficit)	4,886	291
Fund Balance 1 January 2009	(7,071)	(7,362)
	<hr/>	<hr/>
<u>FUND BALANCE AT 31 DECEMBER 2009</u>	<u>(2,185)</u>	<u>(7,071)</u>
	<hr/>	<hr/>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

FIGHTING FUND – INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2009

<u>INCOME</u>	<u>2009</u>	<u>2008</u>
Interest Received	4,376	9,457
Tfr RCU S1 A/c	450	-
	<hr/>	<hr/>
	4,826	9,457
 <u>TRANSFERS</u>		
From Fighting Fund & Divisional Objects Fund	-	-
To Fighting Fund & Divisional Objects Fund	1,740	7,175
	<hr/>	<hr/>
	1,740	7,175
 <u>NET SURPLUS</u>	 3,086	 2,282
 Fund Balance as at 1 January 2009	 77,727	 75,445
	<hr/>	<hr/>
<u>FUND BALANCE AT 31 DECEMBER 2009</u>	80,813	77,727
	<hr/>	<hr/>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND
AS
RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)
FIGHTING FUND & DIVISIONAL OBJECTS FUND
FOR YEAR ENDED 31 DECEMBER 2009

<u>INCOME</u>	<u>2009</u>	<u>2008</u>
Interest	2	37
Interest Received – Balanced Funds A/c	2,578	5,387
Transfer from RCU – Interest	6,000	6,000
Interest Received - CBA Term Deposit	4,333	5,676
Advertising	1,000	-
	<u>13,913</u>	<u>17,100</u>
<u>TRANSFERS</u>		
Transfer to Fighting Fund	-	-
Transfer from RCU	-	-
Transfer from Fighting Fund	-	-
Transfer to Special Funds -incorrectly transfer by bank	1,749	1,891
	<u>(1,749)</u>	<u>(1,891)</u>
	<u>12,164</u>	<u>15,209</u>

EXPENDITURE

Bank Charges	-	-
Legal Fees	-	3,489
Floral Tribute	110	57
Conferences	3,238	8,136
Computer Equipment	6,842	2,195
Filing Cabinets	-	-
Repairs & Maintenance	716	3,794
Stationery	1,504	148
Depot Amenities	106	-
Bus Charter	303	-
Wages EBA	2,620	-
Membership Brochures	682	-
Office/Depot Furniture	669	-
Industrial Meetings	219	-
Membership Reports (Medical)	76	-
	<u>17,085</u>	<u>17,819</u>
<u>NET SURPLUS(DEFICIT)</u>	(4,921)	(2,610)
Fund Balance as at 1 January 2009	11,560	14,170
<u>FUND BALANCE AT 31 DECEMBER 2009</u>	<u>6,639</u>	<u>11,560</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND
AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF ASSETS & LIABILITIES AT 31 DECEMBER 2009

<u>CURRENT ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash on Hand	2,300	1,300
Cash at Bank - Current Account	215,978	140,949
- Investment Account	147,840	147,840
	<hr/>	<hr/>
	366,118	290,089
Secured Deposits/Bank Bills	2,110,573	1,940,027
Deposits & Prepayments	123,729	122,850
Sundry Debtors & Remittances, in transit	118,511	113,566
Stock on Hand	3,510	1,329
Deposits – Non Cash	700	550
GST – Input Tax Credits	20,213	13,655
	<hr/>	<hr/>
	2,743,354	2,482,066
<u>NON CURRENT ASSETS</u>		
Real Property (2)	4,190,364	4,190,364
Other (3)	429,299	476,811
	<hr/>	<hr/>
	4,619,663	4,667,175
<u>INVESTMENTS</u>		
Sickness & Accident Balanced Fund	55,371	55,371
Mortality Balanced Fund	20,772	20,847
Retirement Balanced Fund	14,966	15,019
	<hr/>	<hr/>
	90,911	91,237
<u>TOTAL ASSETS</u>	<hr/>	<hr/>
	7,453,928	7,240,478

<u>LESS CURRENT LIABILITIES AND PROVISIONS</u>	<u>2009</u>	<u>2008</u>
Provision for Annual Leave	74,000	94,000
Provision for Long Service Leave	165,000	140,000
Sundry Creditors & Accrued Expenses	379,550	292,637
Provision for Sick Leave	50,000	40,000
Provision for Building (4)	-	-
<u>TOTAL LIABILITIES</u>	<u>668,550</u>	<u>566,637</u>
<u>NET ASSETS</u>	<u>6,785,378</u>	<u>6,673,841</u>
 <u>ACCUMULATED FUNDS</u>		
General Fund (5)	6,076,245	6,003,324
Sick and Accident Fund	278,765	258,409
Retirement Fund	88,740	80,094
Mortality Fund	81,361	74,798
Union Picnic Fund	(2,185)	(7,071)
Fighting Fund	80,813	77,727
Asset Revaluation Reserve (6)	175,000	175,000
Fighting & Divisional Objects Fund	6,639	11,560
	<u>6,785,378</u>	<u>6,673,841</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF CASH FLOWS

FOR YEAR ENDED 31 DECEMBER 2009

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	<u>2009</u>	<u>2008</u>
Receipts from Customers	2,983,259	2,675,586
Interest & Dividends	124,815	95,596
Rent Received	48,860	68,676
Payments to Suppliers and Employees	(2,909,920)	(2,731,618)
Net Cash provided by (used in) Operating Activities	247,014	108,240
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
(Payments) for Buildings	-	(2,273,414)
(Payments) for Plant & Equipment	(61,439)	(271,681)
Proceeds/(Payments) for Plant & Equipment	10,909	30,909
Proceeds/(Payments) for Buildings	-	3,400,000
Proceeds/(Payments) for Investments		
- Sick and Accident Fund	198	12,153
- Mortality Fund	74	4,572
- Retirement Fund	53	3,272
Payment on Non Cash Deposits	150	-
Net cash provided by (used in) Investing Activities	(50,055)	905,811

<u>CASH FLOW FROM FINANCING ACTIVITIES</u>	<u>2009</u>	<u>2008</u>
Increase (Decrease) in Reserves	49,616	9,103
Net cash provided by (used in) Financing Activities	<u>49,616</u>	<u>9,103</u>
Net increase (decrease) in cash held	246,575	1,023,154
Cash at Beginning of Year	2,230,116	1,206,962
Cash at end of year	<u>2,476,691</u>	<u>2,230,116</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF CASH FLOWS

FOR YEAR ENDED 31 DECEMBER 2009

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 shows in the Statement of Cash Flows is reconciled to the related items in the Statement of Assets & Liabilities as follows.

	<u>2009</u>	<u>2007</u>
Cash on Hand	2,300	1,300
Cash at Bank	215,978	140,949
Savings Investment A/c	147,840	147,840
Secured Deposits/Bank Bills	2,110,573	1,940,027
Cash at Bank – District Imprest	-	-
	<u>2,476,691</u>	<u>2,230,116</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2009

	<u>2009</u>	<u>2008</u>
2. Reconciliation of Cash Flow from operations with Profit from Ordinary Activities		
Profit (loss) from ordinary Activities (174,848)	72,920	3,300,950
Non-cash flows in profit(loss) from ordinary Activities		
Non Cash Expenditure	(157)	-
Net gain on disposal of property/plant & equip	9,287	(3,084,853)
Depreciation	77,845	72,810
Changes in assets and liabilities net of the effects of purchase and disposals of subsidiaries		
(Increase)/Decrease in inventories	(2,181)	1,171
(Increase)/Decrease in prepayments	(878)	(72,130)
(Increase)/Decrease in receivables	(4,945)	(9,682)
Increase/(Decrease) in GST Liabilities	76,524	(8,139)
Increase/(Decrease) in payables	3,746	94,113
Increase/(Decrease) in other provisions	15,000	(186,000)
(Increase)/Decrease in non cash deposits	(150)	-
Cashflows from operations	<u>247,011</u>	<u>108,240</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 2009

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 assets.
- (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>2009</u>	<u>2008</u>
At Cost/Valuation	4,190,364	4,190,364
	<hr/>	<hr/>
3. <u>NON CURRENT ASSETS – OTHER</u>		
Furniture & Fittings at Cost	317,479	314,390
Less: Provision for Depreciation	111,591	92,335
	<hr/>	<hr/>
	205,888	222,055
	<hr/>	<hr/>

	<u>2009</u>	<u>2008</u>
Office Equipment at Cost	447,853	482,360
Less: Provision for Depreciation	367,851	389,387
	<hr/> 80,002	<hr/> 92,973
	<hr/>	<hr/>
Motor Vehicle at Cost	213,452	212,249
Less: Provision for Depreciation	70,043	50,466
	<hr/> 143,409	<hr/> 161,783
	<hr/> 429,299	<hr/> 476,811
	<hr/>	<hr/>

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 2009

4. **PROVISION FOR BUILDING ACQUISITION**

	<u>2009</u>	<u>2008</u>
Balance 1 January 2009	-	200,000
Amount transferred from (to) Income & Expenditure	-	(200,000)
Balance 31 December 2009	<u>-</u>	<u>-</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.

5. **GENERAL FUND**

	<u>2009</u>	<u>2008</u>
Balance beginning of year	6,003,324	2,702,374
Surplus (Deficit) transferred from Statement of Income & Expenditure	72,921	3,300,950
	<u>6,076,245</u>	<u>6,003,324</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 2009

6.	<u>ASSET REVALUATION RESERVE</u>	<u>2009</u>	<u>2008</u>
	Balance 1 January 2009	175,000	2,372,592
	Increase in valuation of Land & Buildings	-	-
	Adjustment on disposal of Land & Bldgs	-	2,197,592
	Balance 31 December 2009	<u>175,000</u>	<u>175,000</u>

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 organization.
- (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.

RAIL TRAM AND BUS UNION OF EMPLOYEES (QUEENSLAND BRANCH)

2009 \$

2008 \$

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 31 DECEMBER 2009**REVENUE**

Members' Dues	2,941,964	2,672,375
Investment Revenue	95,261	93,143
Interest Revenue	125,218	91,038
Sundry Revenue	(417)	(7,018)
TOTAL REVEUE	3,162,025	2,849,538

EXPENSES

Salaries	Officials	765,314	672,472
	Staff	448,849	393,554
	Contract	42,832	18,377
Affiliation Fees		108,202	87,458
Capitation		415,994	343,156
Depreciation		77,845	72,810
Superannuation		202,202	245,931
Other Expenses		1,018,580	999,683
TOTAL EXPENDITURE		3,079,818	2,833,441

OPERATING SURPLUS FOR YEAR BEFORE EXTRAORDINARY

16,097

ITEMS

Disposal of Motor Vehicle	(5,642)	(10,857)
Business Property		3,125,609
Other Assets	(3,645)	(29,899)

OPERATING SURPLUS BEFORE PROVISIONS

72,920

3,084,950

Transfer From Provision Building Acquisition

0

200,000

SURPLUS (DEFICIT) FOR THE YEAR**72,920****3,330,950****STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2009****ACCUMULATED FUNDS**

Represented by Net Assets as follows

CURRENT ASSETS

Cash	366,117	290,089
Receivables	118,511	113,566
Investments	2,349,636	2,169,648

NON CURRENT ASSETS

Fixed Assets	4,619,664	4,667,175
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TOTAL NON CURRENT ASSETS

TOTAL ASSETS	7,453,928	7,240,478
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LESS: LIABILITIES**CURRENT LIABILITIES**

Payables	379,550	292,637
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NON CURRENT LIABILITIES

Provisions	289,000	274,000
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TOTAL LIABILITIES**668,550****566,637****NET ASSETS****6,785,378****6,673,841****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER, 2008****Cash Flow From Operating Activities**

Receipts from Customers	2,983,257	2,675,586
Interest & Dividends	124,815	95,596
Rent Received	48,860	68,676
Payments to suppliers and employees	(2,909,920)	(2,731,618)
Operating Activities (net cash provided by)	247,012	108,240

Cash Flows from Investment Activities

Payments for Buildings	0	(2,273,414)
Payments for Plant & Equipment	(61,439)	(271,681)
Proceeds (Payments) for plant	10,909	30,909
Proceeds/(Payments) for Buildings		3,400,000
Sick & Accident Fund	198	12,153
Mortality Fund	74	4,572
Retirement Fund	53	3,272
Payment on Non Cash Deposits	150	
Investing Activities (Cash provided by (used in))	(50,055)	905,811

Cash Flow from Financing Activities

Increase (decrease) in Reserves	49,616	9,103
Financing Activities (Cash provided by)	49,616	9,103
Net increase (decrease) in Cash Held	246,575	1,023,154
Cash at Beginning of Year	2,230,116	1,206,962
Cash at End of Year	2,476,691	2,230,116

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

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, 2009 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, 2009. My audit report on the full financial report was signed on 5th May 2010 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 5th May 2010

**AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION
QUEENSLAND BRANCH
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2009**

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 2009 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 2009 financial report.

Statement of Financial Performance.

The profit attributed to members this year is \$72,920 compared to a surplus of \$3,300,950 in 2008. This surplus is due in main to the profit of increased revenue via membership subscriptions and interest revenue and a slight increase in rental property revenue.

Statement of Financial Position

Total assets increased by \$.213,450 due to increases in current assets via increased investment strategies, while total liabilities increased by \$101,913 due to an increase in provisions and sundry creditors. As a consequence members funds increased by \$111,537 from the 2008 year.

Statement of Cash Flows

Cash flow from operating activities increased from \$108,240 as at 31 December, 2008 to \$247,012 as at 31st December, 2009. This increase was as a result of: increased revenue union subscriptions and interest on dividends.

OPERATING REPORT

This Operating Report covers the activities of the Australian Rail Tram & Bus Union (Queensland) Branch, for the calendar year 1 January, 2009 to 31st December, 2009, 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.
 - To conduct a vigorous campaign to overturn the anti-labour and anti-worker privatisation of Queensland Rail.
 - That the RTBU supports the QCU Campaign for the return of the wages stolen from our indigenous brothers and sisters.
- Representing members
 - To continue with the campaign to maintain Freight Distribution Centers throughout Queensland operated by QR staff.
 - To continue the campaign for a more balanced approach to Fatigue Management principles and for involvement in the development of Standards at the formative stage and for involvement with/any roster changes arising from these Standards.
 - To continue the campaign to ensure BCC Bus Operations continue to be operated by directly employed Bus Operators.
 - To campaign to bring Workplace Health & Safety issues back to the workers.
- Management of information and communications as an instrument designed to support organising.
 - To explore enhanced communication to members through the use of SMS messaging.
 - To ensure that the privacy of members is maintained to a high standard.

Any Significant Changes In Activities

Rule 116 - Composition and Ordinary Meetings of the Branch Divisional Committees.

Background Reason for the Change

The Bus & Tram Division sought to add new depots in order to provide representation for members and to provide for closure of depots as they may arise.

Rule 119 - Special Provisions Relating to Branch Offices and Office Bearers.

Background Reason for the Change

The deletion of the second paragraph deals with the issue of multiple standing for elected positions and provides the Bus & Tram members access to direct election from the membership rather than collegial election.

Rule 120- Organisers

Background reason for the change

On the 1st January 2007 Rail Division Organisers became appointed to the Branch. The exception was the Organiser for the Bus & Tram Division. The rule provides for that exception.

Rule 123 – Nomination For More Than One Office

Background reason for the change

The rule change supports the changes to Rule 116.

Rule 43 – Branch Executive

Background reason for the change

Supports the changes in Rule 116 and 123 for the nomination of only one position.

Rule 114 – Composition and Ordinary Meetings of the Branch Council.

Background for the change.

This change provides for additional representation from the Bus & Tram Division to Branch Council.

Rule 71 –Election Timetable and Assumption of Office

Background reason for the change

Outlines the timetable for nomination and election for the positions of President, Vice President and the Junior Vice President of the Bus & Tram Division.

2. Details of Any Significant Changes in Financial Affairs.

Significant changes in the Branch Office financial affairs include an increase in revenue through membership subscriptions, interest generated from investments and a slight increase in rental property revenue.

3. 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.

4. 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.

5. Prescribed Information

Number of Members

As at the 31st December, 2009 there were 7,932 members of the RTBU (Qld) Branch.

Number of Employees

As at the 31st December, 2009 the RTBU (Qld) Branch employed thirteen (13) full-time employees and four (4) part-time employees with a total number of 14.4 employees on a full-time equivalent basis.

POSITION	No. Of Employees	
	(Full-Time)	(Part-Time)
Elected Paid Officials	3	
Offices of the Union	6	1 (0.2)
Office Manager	1	
Clerical Support	3	1 (.06) ;1 (.04);1 (0.2)

Members Of the Committee Of Management

The members of the Branch Council during the year ending 31 December, 2009:

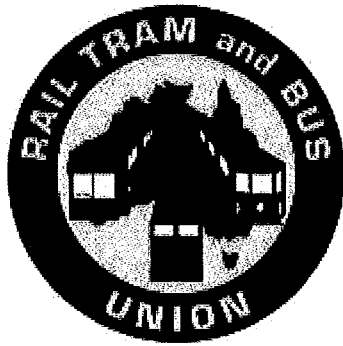
<i>Division/Union Position</i>	<i>Name</i>	<i>Period of Employment</i>
Branch Executive		
Branch President	B Mackie	01/01/09-31/12/09
Branch Senior Vice-President	L Moffitt	01/01/09-31/12/09
Branch Junior Vice-President	C Allen	01/01/09-31/12/09
Branch Junior Vice-President	N Morris	01/01/09-31/12/09
Branch Junior Vice-President (Bus)	T Brown	01/01/09-31/12/09
Branch Secretary	O Doogan	01/01/09-31/12/09
Assistant Branch Secretary	D Matters	01/01/09-31/12/09


OWEN DOOGAN

BRANCH SECRETARY

7th May 2010

BRANCH COUNCIL 2010



OPERATING REPORT

PRINCIPAL ACTIVITIES FOR THE YEAR ENDED

31/12/2009

HELD AT QCU 7TH & 8TH MAY 2010

This Operating Report covers the activities of the Australian Rail Tram & Bus Union (Queensland) Branch, for the calendar year 1 January, 2009 to 31st December, 2009, 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*.

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 - To continue the campaign for a more balanced approach to Fatigue Management principles and for involvement in the development of Standards at the formative stage and for involvement with/any roster changes arising from these Standards.
 - To continue the campaign to ensure BCC Bus Operations continue to be operated by directly employed Bus Operators.
 - To campaign to bring Workplace Health & Safety issues back to the workers.
- Management of information and communications as an instrument designed to support organising.
 - To explore enhanced communication to members through the use of SMS messaging.
 - To ensure that the privacy of members is maintained to a high standard.

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Elected Paid Officials	3		
Offices of the Union	6	1 (0.4)	
Office Manager	1		
Clerical Support	3	1 (.06) 1 (.04) 1 (0.2)	

Members Of the Committee Of Management

The members of the Branch Council during the year ending 31 December, 2009:

Division/Union Position	Name	Period of Employment
Branch Executive		
Branch President	B Mackie	01/01/09-31/12/09
Branch Senior Vice-President	L Moffitt	01/01/09-31/12/09
Branch Junior Vice-President	C Allen	01/01/09-31/12/09
Branch Junior Vice-President	N Morris	01/01/09-31/12/09
Branch Junior Vice-President (Bus)	T Brown	01/01/09-31/12/09
Branch Secretary	O Doogan	01/01/09-31/12/09
Assistant Branch Secretary	D Matters	01/01/09-31/12/09
Regional Councillors to Council		
Regional Councillor North West	M Redgwell	01/01/09-31/12/09
Regional Councillor Central West	M Williams	01/01/09-31/12/09
Regional Councillor South West	G Goodman	01/01/09-31/12/09
Operations Division Committee		
Committee Member Northern District	F Masutti	01/01/09-31/12/09
Committee Member Central District	R Minter	01/01/09-31/12/09
Committee Member Southern District	G Talbot	01/01/09-09/11/09
Committee Member Southern District	Vacant	10/11/09 -31/12/09
Locomotive Division Committee		
Committee Member Northern District	B Pridmore	01/01/09-31/12/09
Committee Member Central District	A Richards	01/01/09-31/12/09
Committee Member Southern District	K Steer	01/01/09-31/12/09
Fleet Manufacture Overhaul, Maintenance and Service Division		
Committee Member Northern District	G Tatnell	01/01/09-31/12/09
Committee Member Central District	R Villiers	01/01/09-31/12/09
Committee Member Southern District	D Ellis	01/01/09-31/12/09
Infrastructure Division Committee		
Committee Member Northern District	R Bates	01/01/09-31/12/09
Committee Member Central District	T Howard	01/01/09-31/12/09
Committee Member Southern District	C Greer	01/01/09-31/12/09
Administrative Division Committee		
Committee Member Northern District	D Smith	01/01/09-31/12/09
Committee Member Metropolitan	J Summers	01/01/09-31/12/09
Female Delegate to Branch Council		
Female Delegate	J Burke	01/01/09-31/12/09
Female Delegate	VACANT	01/01/09-31/12/09
Tram & Bus Division		
PRESIDENT (Bus & Tram)	P Neville	01/01/09-31/12/09
Vice President (Bus & Tram)	G Anderson	01/01/09-31/12/09
Committee Member (Bus & Tram)	VACANT	01/01/09-31/12/09


OWEN DOOGAN
BRANCH SECRETARY

7th May 2010

13 January 2010



Mr Owen Doogan
Secretary, Queensland Branch
Australian Rail, Tram and Bus Industry Union
1st Floor, 457 Upper Edward Street
BRISBANE QLD 4000



Fair Work
Australia

Dear Mr Doogan

**Lodgment of Financial Statements and Accounts –
Australian Rail, Tram and Bus Industry Union, Queensland Branch - for year ended 31 December 2009
(FR2009/10257)**

The financial year of the Australian Rail, Tram and Bus Industry Union, Queensland Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A general purpose financial report [see section 253(2)]; (ii) A Committee of Management statement (see the General Manager's Reporting Guidelines); (iii) An operating report [see section 254(2)]; (iv) An auditor's report [see sections 257(5) to 257(11)]; and (v) A certificate of the secretary or other designated officer [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge a separate statement providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise provide your members with completed/signed copies of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to present the completed documents to an eligible meeting(s) (either of the members or of the committee, whichever applies). Note that this meeting (or series of meetings) is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011

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Internet : www.fwa.gov.au