



FAIR WORK
COMMISSION

21 October 2013

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

Also by fax: (07) 3832 1278

Dear Mr Doogan

Re: Lodgement of Financial Accounts and Statements – Australian Rail, Tram and Bus Industry Union - Queensland Branch - for year ended 31 December 2012 (FR2012/550)

I acknowledge receipt of the financial report of the Queensland Branch of the Australian Rail, Tram and Bus Industry Union for the year ended 31 December 2012. The documents were lodged with the Fair Work Commission (FWC) on 8 July 2013.

The financial report has been filed. No further action in respect of the report lodged is required.

I make the following comments to assist you when you prepare next year's financial report. The FWC will confirm these matters have been addressed prior to filing next year's report.

Documents must be lodged with the FWC within 14 days of second meeting

A clarification of sections 266 and 268 does not appear to have been previously brought to the Branch's attention.

Whilst section 266 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) effectively allows that a financial report may be presented to a second meeting as late as (and, without extension, not later than) 6 months from the end of the financial year, section 268 requires that the full report and designated officer's certificate must be lodged within 14 days of that second meeting, that is, whenever it occurs. This effectively means that the earlier the second meeting is held, the earlier the report must be lodged with the FWC.

Because in this case the second meeting was held on the 16th May 2013, it means to have strictly complied with section 268 the report should have been lodged with the FWC by 30 May 2013.

Ordinarily, there should be no reason why the report cannot be lodged within the 14 day period following presentation to the second meeting under section 266. However, if in future, the Branch is unable to or anticipates it will be unable to, lodge the financial report within 14 days of the second meeting, the relevant officer of the Branch should formally request the General Manager in writing to allow a longer period to lodge the report stating the reason for the delay.

Operating Report

The Operating Report was not dated. The Operating Report must be dated as a matter of form to confirm that it has been included in the full report provided to members as required by subsection 265(1) of the RO Act.

Committee of Management Statement

The declaration (e)(iii) on the Committee of Management Statement did not completely reflect the declaration required by paragraph 25(e)(iii) of the Reporting Guidelines in that it did not include the reference to the *Fair Work (Registered Organisations) Regulations 2009* (the RO Regulations). Each declaration on the Committee of Management Statement should reflect the prescribed content to remove any doubt as to the relevant compliance.

Notes to the financial Statements

The Notes did not include a statement as to the accounting policy adopted for the recognition of revenue, as required by Australian Accounting Standard (AASB) 118 paragraph 35. Future financial reports must include clear disclosure of the accounting policies adopted for the recognition of revenue.

The Notes did not appear to contain an explicit statement that the financial report was a general purpose financial report (GPFR). AASB1054 paragraph 9 states "*An entity shall disclose in the notes whether the financial statements are general purpose financial statements*". Notes in future financial reports must explicitly state that the report is a GPFR.

Notes to the Statement of Cash Flows

Reporting Guideline 15 states that *'where another reporting unit of the organisation is the source of cash inflow or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned'*. This is in addition to the requirement to disclose capitation fees to the national office (Reporting Guideline 11(b) or sustentation fees received from branches (Reporting Guideline 10(b)). Cash flows of whatever kind to and from the national office/any branches must be disclosed in the notes to the cash flow statement in future reports.

Concise Report

Regulation 161(1)(d) of the RO Regulations provides that the Concise Report must include any reports or statements as required by the RO Act and the Reporting Guidelines. The Committee of Management Statement was not included in the sequence of lodged documents otherwise comprising the Concise Report. To avoid doubt, all documents included in the full report that must be included in the Concise Report should be found in both reports, as lodged. The duplication of particular documents in the full and concise reports removes any question that the concise report has complied.

Financial Statements

Whilst the Concise Report set out the financial statement balances in equivalent form, including the Statement of Changes in Equity, the balances for Accumulated Funds in the full report was included within the Statement of Assets and Liabilities. AASB 101 paragraph 11 states that "*An entity shall present with equal prominence all of the financial statements in a complete set of financial statements*". A Statement of Changes in Equity or Accumulated Funds forms part of a complete set of financial statements. Accordingly in future financial reports Accumulated Funds balances in the full report must be presented in a separate statement.

Changes to the legislation and reporting guidelines

References to "Fair Work Australia" should be to "the Fair Work Commission".

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. The FWC has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the RO Act, the s.253 reporting guidelines and the Australian Accounting Standards. The guidelines and model financial statements are available on the website;

<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted by email at orgs@fwc.gov.au.

Yours sincerely,



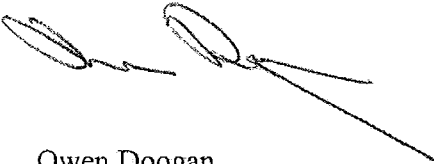
Michael Moutevelis
Assistant Adviser
Regulatory Compliance Branch
Fair Work Commission

Section 268 *Fair Work (Registered Organisations) Act 2009* (RO Act)

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER¹

I *Owen Doogan* being the *State Secretary* of the *Australian Rail, Tram and Bus Industry Union (Queensland Branch)* certify:

- that the documents lodged herewith are copies of the full report *and the concise report²* referred to in s.268 of the RO Act for the *RTBU Qld* for the period ended *31 December 2013*; and
- that the *concise report³* was provided to members of the reporting unit on *16th May 2013* in accordance with s.265 of the RO Act; and
- that the full report was presented to a *meeting of the Branch Executive⁴* of the reporting unit on *16th of May 2013* in accordance with s.266 of the RO Act.

Date	18 th October 2013
Signature of prescribed designated officer	
Name of prescribed designated officer	Owen Doogan
Office held	State Secretary



¹ Regulation 162 of the *Fair Work (Registered Organisations) Regulations 2009* defines a 'prescribed designated officer' of a reporting unit for the purposes of s.268(c) as:

- the secretary; or
- 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 provided to members.

³ Adjust certificate as appropriate to reflect the facts.

⁴ Adjust certificate as appropriate to reflect the facts.

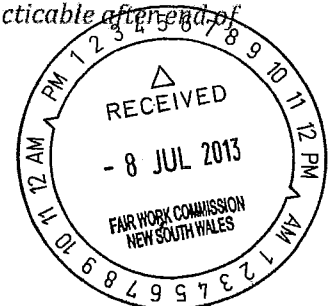
Financial Reporting Timeline/ Planner

Financial reporting period ending:	31/12/12
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement. (b) Two members of the Committee of Management must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	19/4/13
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As soon as practicable after end of financial year



Auditor's Report prepared and signed and given to the Reporting Unit - s257	19/4/13
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)*

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	16/5/13
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*(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or
(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.*

Present full report to: (a) General Meeting of Members - s266 (1),(2); or (b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	19/4/13 16/5/13
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Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	15/7/13
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Within 14 days of meeting

* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.



Australian Rail, Tram & Bus
Industry Union
(Qld Branch)

RAIL TRAM & BUS UNION

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07 3832 1278

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17 June 2013

General Manager
Fair Work Australia
Level 14, Central Plaza
66 Eagle Street
BRISBANE Qld 4000

Dear Sir/Madam,

Please find attached the reports we are required to lodge with Fair Work Australia according to Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

The service address for the RTBU Queensland Branch, including the electronic address for service, appears in the margin of this letter.

Should any enquiries arise from this lodgement please direct them in the first instance to Mr Peter Allen, Principal Industrial Officer.

Yours sincerely

Owen Doogan
State Secretary
Queensland Branch

yourrightsatwork
worth fighting for

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION – (QUEENSLAND BRANCH)

FINANCIAL STATEMENT

FOR YEAR ENDED 31 DECEMBER 2012

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9	Income and Expenditure – Sick and Accident
10	Income and Expenditure – Retirement Fund
11	Income and Expenditure – Mortality Fund
12	Income and Expenditure – Union Picnic Fund
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AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND AS RAIL TRAM AND BUS UNION – (QUEENSLAND BRANCH)

STATEMENT OF THE COMMITTEE OF MANAGEMENT

On 19 April 2013 the Statement of the Committee of Management of the Rail Tram & Bus Union (Queensland Branch) passed the following resolution in relation to the general purpose financial report (GPFR) for the period ended 31st December 2012.

The Statement of the Committee of Management declares 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 General Manager of the Fair Work Commission;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year to which the GPFR relates and since the end of that year:-
 - (i) Meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of 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 Registered Organisations Act (RO); and
 - (iv) The financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) Information has been furnished to any member of the reporting unit or to the General Manager of the Fair Work Commission, as the case may be, where information sought by the member or the General Manager of the Fair Work Commission was duly made under section 272 of the RO Act; and
 - (vi) There has been compliance with any order for inspection of financial records made by the Fair Work Commission under section 273 of the RO Act.

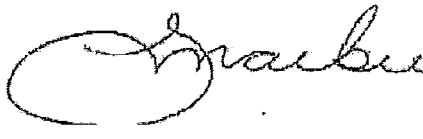
It was resolved that all members of the Branch were provided with a Concise Report of the financial statements for the year ended 31 December 2012

Date: 19 April 2013

Signature of
designated
Officer



OWEN DOOGAN



BRUCE MACKIE

Office held at Brisbane

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 2012, the number of members of the Organisation was 7,817

In my opinion:-

- (i) The accompanying accounts show a true and fair view of the financial affairs of the Branch as at 31 December 2012
- (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 19. 4. 13


ACCOUNTING OFFICER

INDEPENDENT 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 accompanying financial report of the Rail Tram and Bus Union (Queensland Branch) which comprises Statement of Assets & Liabilities at 31 December 2012, Statement of Income & Expenditure, Statement of Changes in Equity (General Fund) and Statement of Cash Flows for the year then ended and Notes, as set out on pages 6 to 26, Committee of Management's Statement and Accounting Officer's Statement.

Management's Responsibility for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009, and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Auditor Opinion

In my opinion:-

- (a) satisfactory 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 253 of the Fair Work (Registered Organisations) Act 2009 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 2012 and
 - (B) the income and expenditure and any surplus or deficit of the Organisation for the year; and
 - (C) the cash flows for the year; and


- (c) the accounts have been prepared in accordance with applicable Australian Accounting Standards.

Basis of Accounting

Without modifying my opinion, I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared for the purpose of fulfilling the financial reporting responsibilities. As a result, the financial report may not be suitable for another purpose.

Signed this 19th day of APRIL 2013

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 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Contributions	3,413,176	3,324,622
Bank & Bond Interest, Dividends	134,426	137,147
Rented Property	63,478	103,163
Sundry Income	(5,381)	(995)
	<u>3,605,699</u>	<u>3,563,937</u>
 <u>LESS EXPENDITURE</u>		
Advertising/Promotion	27,532	10,905
Affiliation Fees	121,484	119,694
Advocate & Media	31,736	54,968
Appeals	28	510
Audit fees & Accountancy	19,300	11,250
Bank Charges	4,758	2,937
Bad Debts	14,274	-
Branch Council	33,589	66,992
Cleaning, Repairs & Maintenance	47,016	31,206
Collectors Commission/Honoraria	25,475	24,121
Centenary of Strike	24,476	-
Conferences & Seminars	5,422	26,160
Depreciation	80,433	85,003
Donations & Appeals	6,141	33,702
Freight & Cartage	1,591	1,923
Fringe Benefits Tax	47,001	24,258
Insurance - General	18,305	28,345
- Workers Compensation	7,500	4,485
	<u>25,805</u>	<u>32,830</u>

	<u>2012</u>	<u>2011</u>
Labour Day	25,244	35,490
Legal & Court Costs	9,968	25,762
Levies & Fees	4,883	5,565
Literature	2,115	1,531
Meetings – Industrial/Branch	26,978	64,646
Mortality Scheme	37,000	44,727
Motor Vehicle Expenses	67,354	68,628
National Executive Expenses	12,176	10,481
National Office – Quarterage	367,102	378,674
Office Expenses & Amenities	2,114	2,777
Organising Expenses	21,722	89,658
Party Expenses (Retired Members)	3,092	6,944
Party Expenses (125 th Anniversary)	59	8,184
Postage Telex etc	41,029	27,887
Payroll Tax	59,612	39,301
Printing & Stationery	35,106	46,240
Rented Property Expenses	60,340	62,043
Remuneration - Office Bearers	1,186,653	1,081,518
- Other	517,358	593,570
	<u>1,704,011</u>	<u>1,675,088</u>
Superannuation	217,837	200,615
Rent & Electricity	107,403	107,946
Subscriptions	3,247	9,191
Telephone, facsimile	109,156	108,493
Sundries	3,084	5,621
<u>TOTAL EXPENDITURE</u>	<u>3,436,693</u>	<u>3,551,951</u>

	<u>2012</u>	<u>2011</u>
<u>Operating Surplus (Deficit before Extraordinary Items)</u>	169,006	11,986
Profit (Loss) on Disposal of Assets		
- Motor Vehicles	(9,492)	(2,698)
	<u>(9,492)</u>	<u>(2,698)</u>
	<u>159,514</u>	<u>9,288</u>
Provisions		
- Annual Leave	5,000	75,000
- Long Service Leave	20,000	35,000
- Sick Leave	-	(40,000)
- Redundancy	90,000	-
	<u>115,000</u>	<u>70,000</u>
<u>Surplus (Deficit) for the year</u>	<u>44,514</u>	<u>(60,712)</u>
General Fund Balance Beginning of Year	6,231,207	6,291,919
<u>GENERAL FUND BALANCE AT END OF YEAR</u>	<u>\$ 6,275,721</u>	<u>\$ 6,231,207</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 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Members' Subscriptions	22,274	24,501
Interest	14,028	11,968
Investment Purchase Price Adjust.	1,288	(1,226)
Transfer	1,545	95
	<u>39,135</u>	<u>35,338</u>
<u>EXPENDITURE</u>		
Payments (Rule 40(a))	2,686	3,406
Divisional Objects Funds	6,381	5,537
Union Payments	508	400
Medical	577	967
	<u>10,152</u>	<u>10,310</u>
<u>NET SURPLUS (DEFICIT)</u>	<u>28,983</u>	<u>25,028</u>
<u>Fund Balance as at 1 January 2012</u>	<u>327,646</u>	<u>302,618</u>
<u>FUND BALANCE AT 31 DECEMBER 2012</u>	<u>356,629</u>	<u>327,646</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

RETIREMENT FUND – INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Members' Subscriptions	8,909	9,801
Interest Received	4,172	3,575
Investments PP Adjust.	338	(321)
Transfer	-	(467)
Distrib.	254	-
	<u>13,673</u>	<u>12,588</u>
<u>EXPENDITURE</u>		
Payments (Rule 40(b))	928	184
Divisional Objects Fund	2,044	1,650
	<u>2,972</u>	<u>1,834</u>
<u>NET SURPLUS (DEFICIT)</u>	10,701	10,754
Fund Balance as at 1 January 2012	108,902	98,148
<u>FUND BALANCE AT 31 DECEMBER 2012</u>	<u>119,603</u>	<u>108,902</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 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Members' Subscription	8,133	9,800
Interest Received	4,650	3,918
Investment PP Adjust.	485	(462)
Transfer	271	66
	<u>13,539</u>	<u>13,322</u>
 <u>EXPENDITURE</u>		
Payments (Rule 40(c))	5,110	4,000
Divisional Objects Fund	1,803	1,796
	<u>6,913</u>	<u>5,796</u>
 <u>NET SURPLUS</u>	 6,626	 7,526
Fund Balance as at 1 January 2012	94,837	87,311
 <u>FUND BALANCE AT 31 DECEMBER 2012</u>	 <u>101,463</u>	 <u>94,837</u>

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 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Members' Subscriptions	24,395	29,401
Interest Received	2	2
Raffle	-	288
	<u>24,397</u>	<u>29,691</u>
<u>EXPENDITURE</u>		
Amusement & Rides	10,740	8,240
Bank Charges	20	-
Catering & Meat	8,559	5,342
Cleaning	37	-
Equipment Hire	600	1,035
Truck Rental	630	621
Motor Vehicle Fuel	104	76
Wages	1,578	341
Prize for Raffle	-	125
Band	-	500
Hire Grounds	550	385
	<u>22,818</u>	<u>16,665</u>
Net Surplus (Deficit)	<u>1,579</u>	<u>13,026</u>
Fund Balance 1 January 2012	15,181	2,155
	<u>16,760</u>	<u>15,181</u>
<u>FUND BALANCE AT</u>		
<u>31 DECEMBER 2012</u>		
	<u>16,760</u>	<u>15,181</u>

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 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Interest Received	7,553	5,953
Transfer	-	(125)
	<u>7,553</u>	<u>5,828</u>
 <u>TRANSFERS</u>		
To Fighting Fund & Divisional Objects Fund	2,669	2,616
To Divisional Objects Fund	15,019	-
Contribution to NAIDOC	-	-
Fee	-	-
	<u>17,688</u>	<u>2,616</u>
 <u>NET SURPLUS (DEFICIT)</u>	 (10,135)	 3,212
Fund Balance as at 1 January 2012	81,823	78,611
 <u>FUND BALANCE AT 31 DECEMBER 2012</u>	 <u>71,688</u>	 <u>81,823</u>

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 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Member Subscriptions	44,533	33,944
Interest	3	1
Interest Received – Balanced Funds A/c	1,089	2,422
Transfer from RCU – Investment A/c	6,000	6,000
Interest Received - CBA Term Deposit	5,809	5,478
Sale of Caps	1,150	940
Tfr Fighting Fund	15,000	-
Reimbursements	682	-
	<u>74,266</u>	<u>48,785</u>
 <u>TRANSFERS</u>		
Transfer to Flood Appeal	-	10,000
Transfer from Fighting Fund	2,440	2,301
	<u>(2,440)</u>	<u>(12,301)</u>
	<u>71,826</u>	<u>36,484</u>

EXPENDITURE

Bank Charges	50	35
Floral Tribute	-	95
Training	686	-
Computer Equipment	849	2,967
Stationery	1,175	4,537
Depot Amenities	16	-
Bus Charter	-	190
Wages	29,234	9,618
Membership Brochures	-	2,551
Office/Depot Furniture	350	350
Industrial Meetings	952	1,841
Donations	1,420	500
Internet	2,986	285
BBQ'S	-	3,396
Pictures	-	924
Telephone	-	50
Caps	-	4,696
M/Vehicle - Fuel/Parking	170	206
Shirts	-	105
	<u>37,888</u>	<u>32,346</u>
<u>NET SURPLUS(DEFICIT)</u>	33,938	4,138
Fund Balance as at 1 January 2012	13,692	9,554
<u>FUND BALANCE AT 31 DECEMBER 2012</u>	<u>47,630</u>	<u>13,692</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND

AS

RAIL TRAM AND BUS UNIONS (QUEENSLAND) BRANCH

FLOOD APPEAL – INCOME & EXPENDITURE

FOR YEAR ENDED 31 DECEMBER 2012

<u>INCOME</u>	<u>2012</u>	<u>2011</u>
Contributions	125	10,258
NSW Tram & Bus Division	-	8,110
	<u>125</u>	<u>18,368</u>
Transfer from Divisional Object	-	10,000
	<u>-</u>	<u>28,368</u>
 <u>EXPENDITURE</u>		
Payments	5,173	23,100
Bank Charges	120	100
	<u>5,293</u>	<u>23,200</u>
 <u>NET SURPLUS</u>	<u>(5,168)</u>	<u>5,168</u>
Fund Balance as at 1 January 2012	5,168	-
 <u>FUND BALANCE AT 31 DECEMBER 2012</u>	<u>0</u>	<u>-</u>

AUSTRALIAN RAIL TRAM AND BUS INDUSTRY UNION – QUEENSLAND
AS

RAIL TRAM AND BUS UNION (QUEENSLAND BRANCH)

STATEMENT OF ASSETS & LIABILITIES AT 31 DECEMBER 2012

<u>CURRENT ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash on Hand	2,300	2,300
Cash at Bank - Current Account	164,936	170,720
- Investment Account	177,253	147,840
	<u>342,189</u>	<u>318,560</u>
Secured Deposits/Bank Bills	2,798,886	2,560,605
Deposits & Prepayments	87,040	104,807
Sundry Debtors & Remittances, - in transit	233,418	161,783
Stock on Hand	1,235	8,185
Deposits – Non Cash	550	698
GST – Input Tax Credits	16,805	17,548
	<u>3,482,423</u>	<u>3,174,486</u>
<u>NON CURRENT ASSETS</u>		
Real Property (2)	4,190,364	4,190,364
Other (3)	392,561	429,223
	<u>4,582,925</u>	<u>4,619,587</u>
<u>INVESTMENTS</u>		
Sickness & Accident Balanced Fund	-	53,455
Mortality Balanced Fund	-	20,155
Retirement Balanced Fund	-	14,021
	<u>-</u>	<u>87,631</u>
<u>TOTAL ASSETS</u>	<u>8,065,348</u>	<u>7,881,704</u>

<u>LESS CURRENT LIABILITIES AND PROVISIONS</u>	<u>2012</u>	<u>2011</u>
Provision for Annual Leave	180,000	175,000
Provision for Long Service Leave	235,000	215,000
Sundry Creditors & Accrued Expenses	335,854	378,248
Provision for Sick Leave	60,000	60,000
Provision for Redundancy	90,000	-
<u>TOTAL LIABILITIES</u>	<u>900,854</u>	<u>828,248</u>
<u>NET ASSETS</u>	<u>7,164,494</u>	<u>7,053,456</u>
 <u>ACCUMULATED FUNDS</u>		
General Fund (4)	6,275,721	6,231,207
Sick and Accident Fund	356,629	327,646
Retirement Fund	119,603	108,902
Mortality Fund	101,463	94,837
Union Picnic Fund	16,760	15,181
Fighting Fund	71,688	81,823
Asset Revaluation Reserve (5)	175,000	175,000
Fighting & Divisional Objects Fund	47,630	13,692
Flood Appeal	-	5,168
	<u>7,164,494</u>	<u>7,053,456</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 2012

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	<u>2012</u>	<u>2011</u>
Receipts from Members	3,319,450	3,294,354
Interest & Dividends	134,426	137,147
Rental Property	85,569	90,894
Payments to Suppliers and Employees	(3,378,576)	(3,418,874)
Net Cash provided by (used in) Operating Activities	<u>160,869</u>	<u>103,521</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
(Payments) for Plant & Equipment	(73,719)	(133,928)
Proceeds/(Payments) for Plant & Equipment	20,454	24,542
(Payment) on Non Cash Deposits	148	(48)
Proceeds for Investments	89,745	-
Net cash provided by (used in) Investing Activities	<u>36,628</u>	<u>(109,434)</u>

<u>CASH FLOW FROM FINANCING ACTIVITIES</u>	<u>2012</u>	<u>2011</u>
Increase (Decrease) in Reserve Funds	64,413	70,861
Net cash provided by (used in) Financing Activities	<u>64,413</u>	<u>70,861</u>
Net increase (decrease) in cash held	261,910	64,948
Cash at Beginning of Year	2,881,465	2,816,517
Cash at end of year	<u>3,143,375</u>	<u>2,881,465</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 2012

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>2012</u>	<u>2011</u>
Cash on Hand	2,300	2,300
Cash at Bank	164,936	170,720
Savings Investment A/c	177,253	147,840
Secured Deposits/Bank Bills	2,798,886	2,560,605
Cash at Bank – District Imprest	-	-
	<u>3,143,375</u>	<u>2,881,465</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 2012

	<u>2012</u>	<u>2011</u>
2. Reconciliation of Cash Flow from operations with Profit from Ordinary Activities		
Profit (loss) from ordinary Activities	44,514	(60,712)
Non-cash flows in profit(loss) from ordinary Activities		
Net loss on disposal of property/plant & equip	9,492	2,698
Depreciation	80,433	85,003
Changes in assets and liabilities net of the effects of purchase and disposals of subsidiaries		
(Increase)/Decrease in inventories	6,949	(7,200)
(Increase)/Decrease in prepayments	17,767	4,869
(Increase)/Decrease in receivables	(71,635)	(42,537)
Increase/(Decrease) in GST Liabilities	743	(154)
Increase/(Decrease) in payables	(42,394)	51,554
Increase/(Decrease) in other provisions	115,000	70,000
Cashflows from operations	<u>160,869</u>	<u>103,521</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 2012

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>2012</u>	<u>2011</u>
At Cost/Valuation	4,190,364	4,190,364
	<hr/>	<hr/>
3. <u>NON-CURRENT ASSETS – OTHER</u>		
Furniture & Fittings at Cost	272,874	271,168
Less: Provision for Depreciation	109,386	93,660
	<hr/>	<hr/>
	163,488	177,508
	<hr/>	<hr/>

	<u>2012</u>	<u>2011</u>
Office Equipment at Cost	276,957	274,375
Less: Provision for Depreciation	223,390	205,291
	<u>53,567</u>	<u>69,084</u>
Motor Vehicle at Cost	280,248	273,349
Less: Provision for Depreciation	104,742	90,718
	<u>175,506</u>	<u>182,631</u>
	<u>392,561</u>	<u>429,223</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 2012

4. GENERAL FUND (STATEMENT OF CHANGES IN EQUITY)

	<u>2012</u>	<u>2011</u>
Balance beginning of year	6,231,407	6,291,919
Surplus (Deficit) transferred from Statement of Income & Expenditure	47,426	(60,712)
	<u>6,278,833</u>	<u>6,231,207</u>

5. ASSET REVALUATION RESERVE

	<u>2012</u>	<u>2011</u>
Balance 1 January 2012	175,000	175,000
Increase in valuation of Land & Buildings	-	-
Adjustment on disposal of Land & Bldgs	-	-
Balance 31 December 2012	<u>175,000</u>	<u>175,000</u>

6. RELATED PARTY INFORMATION

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

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 2012

7. NOTICE REQUIRED UNDER THE FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009 the attention of members is drawn to the provisions of Sub-Sections (1), (2), of Section 272 of 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)

AUSTRALIAN RAIL TRAM & BUS UNION (QLD)
◦ BRANCH ◦

OPERATING REPORT

PRINCIPAL ACTIVITIES
FOR THE YEAR ENDED
31ST DECEMBER, 2012



Unity is Strength

This Operating Report covers the activities of the Australian Rail Tram & Bus Union (Queensland) Branch, for the calendar year 1st January, 2012 to 31st December, 2012, the results of those activities and any significant changes in the nature of those activities during the year as required under **Fair Work (Registered Organisations) Regulations 2009**.

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
- The Organiser position in Sarina will be extended until either the end of the current PNQC non-Union Agreement or an Agreement is subsequently achieved. Notwithstanding the contents of this resolution, a determination on the continuation of this position will be made at the 2014 Branch Council meeting.
- The Branch endorses the negotiations for an Agreement to ensure that our PNQ North West Operations members secure the appropriate wages and conditions.

OPERATING REPORT

- Provision of industrial support including representation of individual member grievances; access to a legal advice through the continuing provision of a legal clinic
- Continued utilisation of the divisional structure of the Union to maximise member representation and participation in bargaining for new agreements
- Continued to Promote and secure participation of a Women's Forum to provide relevant links to all female members of the Union through an educative and empowerment process
- 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
 - Continued to engage members via social media (facebook)
 - To continue to develop formal system appraisals to ensure integrity of data and extracted information leading to relevant knowledge
- ***Principal Results of the Activities***
 - Increase in the traffic to the RTBU website and our social media channels including Facebook as a result of the renewal of all online channels.

Currently Facebook interactions regularly shown to be in the 1,000 in terms of reach and a current but increasing audience in 246 members who have 'liked' the Facebook page.

- o We have also engaged new online collaboration tools including survey and other tools which allow us to interact with our members quickly to determine their opinions on various matters including those relating to enterprise bargaining and we have seen a significant increase in the number of responses to enterprise bargaining surveys.
- o The creation of the Organisers position in Sarina has seen an increase in members in the target area of PN Coal our North-West operations. This is as a result of the work of the Organiser(s) in the Central district in bringing together the activities of delegates and other activists in the area.
- o The renewed focus on operating through our divisional structure has seen an increase in the participation of those divisional representatives in key activities of the organisation importantly those of bargaining. The organisation has made great use of the representatives within the various divisions to determine the agenda for bargaining with the various companies that the Union is involved with.

2. Any Significant Changes In Activities

Maurice Blackburn was the successful company in the tender for the legal services business of the RTBU. Subject to the continuing quality service to the RTBU and its

members, Branch Council awards the RTBU legal business in the first instance to Maurice Blackburn until the 31st December 2017.

3. Details of Any Significant Changes in Financial Affairs

Significant changes in the Branch Office financial affairs include an increase in revenue from union subscriptions.

Provisions for Annual Leave, Long Service Leave, Sick Leave and Redundancy during 2012 have been increased to ensure that the Branch adequately covers for our liabilities in this respect.

This has reduced the surplus for 2012 to \$44,514.

Branch Council determined that a \$1 levy per fortnight will be contributed by members of the Locomotive Divisional Committee in recognition of the additional resources being provided to that Division from 1st January 2012.

4. Details of the Rights of Members to Resign

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 and Bus Union and Chapter 3, Part 6 of the Australian Fair Work (Registered Organisations) Act 2009. 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 organisation, by virtue of their office of the Rail Tram and

Bus Union Branch Council held positions as trustees or company directors

6. Prescribed Information

Number of Members

- As at the 31st December, 2012 there were 7817 members of the RTBU (Qld) Branch

Number of Employees

- As at the 31st December, 2012 the RTBU (Qld) Branch employed thirteen (13) full-time employees and four (4) part-time employees which is equal to 14.95 FTE.

Position	No. of Employees (Full-Time)	No. of Employees (Part-Time)
Elected Paid Officials	3	
Offices of the Union	6	
Office Co-Ordinator	1	
Clerical Support	1	1 (0.75) 1 (0.6) 1 (0.4) 1 (0.2)
Industrial Staff	2	

7. Members of the Committee of Management

The members of the Branch Council during the year ending 31 December, 2012

OPERATING REPORT

6

Division/Union Position	Name	Period of Employment
Branch Executive		
Branch President	Bruce Mackie	01/01/2012-31/12/2012
Branch Senior Vice-President	Les Moffitt	01/01/2012-31/12/2012
Branch Junior Vice-President	Craig Allen	01/01/2012-31/12/2012
Branch Junior Vice-President	Noel Morris	01/01/2012-31/12/2012
Branch Junior Vice-President (Bus)	Tom Brown	01/01/2012-31/12/2012
Branch Secretary	Owen Doogan	01/01/2012-31/12/2012
Assistant Branch Secretary	David Matters	01/01/2012-31/12/2012
Regional Councillors		
Regional Councillor North West	Carl Nielsen	01/01/2012-31/12/2012
Regional Councillor Central West	Mal Williams	01/01/2012-31/12/2012
Regional Councillor South West	Gary Goodman	01/01/2012-31/12/2012
Locomotive Division Committee		
Southern District Committee Member	Kelvin Steer	01/01/2012-31/12/2012

OPERATING REPORT

Division/Union Position	Name	Period of Employment
Northern District Committee Members	John Dundas	01/01/2012-31/12/2012
Central District Committee Members	Keith Heinemann	01/01/2012-31/12/2012
Private Sector Committee Member	Anthony Daghish	01/01/2012-31/12/2012
Operations Division Committee		
Central District Committee Member	Vacant	01/01/2012-31/12/2012
Northern District Committee Member	Denise Jurd	01/01/2012-31/12/2012
Southern District Committee Member	Jullie Irving	01/01/2012-31/12/2012
Private Sector	Steven Etchells	01/01/2012-31/12/2012
Infrastructure Division Committee		
Central District Committee Member	Andrew Wells	01/01/2012-31/12/2012
Northern District Committee Member	Richie Bates	01/01/2012-31/12/2012
Southern District Committee Member	Trent Howard	01/01/2012-31/12/2012
Fleet Manufacture Overhaul, Maintenance and Service Division		

OPERATING REPORT

Division/Union Position	Name	Period of Employment
Central District Committee Member	Ross Villiers	01/01/2012-31/12/2012
Northern District Committee Member	Greg Tatnell	01/01/2012-31/12/2012
Southern District Committee Member	Barry Monaghan	01/01/2012-31/12/2012
Administrative Division Committee		
Metropolitan Committee Member	John Summers	01/01/2012-31/12/2012
Central Committee Member	Vacant	01/01/2012-31/12/2012
Northern District Committee Member	David Smith	01/01/2012-31/12/2012
Female Delegate to Branch Council		
Female Delegate	Josie Burke	01/01/2012-31/12/2012
Female Delegate	Wendy Hodgson	01/01/2012-31/12/2012
Tram & Bus Division		
President (Tram & Bus)	Peter Neville	01/01/2012-31/12/2012
Vice President (Tram & Bus)	Ed Meehan	01/01/2012-31/12/2012
Jnr Vice President (Tram &	Steve	01/01/2012-

OPERATING REPORT

Division/Union Position	Name	Period of Employment
Bus)	Hellwig	31/12/2012
Branch Councillor	Vacant	
Branch Organiser	Jim Buttenshaw	01/01/2012-31/12/2012



Owen Doogan
State Secretary
Queensland Branch

Australian Rail, Tram & Bus Industry Union
Queensland Branch
Concise Financial Report
For the year ended December 2012

Statement of Financial Performance for year ended 31st December 2012

REVENUE		2012	2011
Members' Dues		3,413,176	3,324,622
Investment Revenue		63,478	103,163
Interest Revenue		134,426	137,147
Sundry Revenue		(5,381)	(995)
	TOTAL REVENUE	3,605,699	3,563,937
EXPENSES			
Salaries	Officials	1,186,653	1,081,518
	Staff	517,358	593,570
Affiliation Fees		121,484	119,694
Capitation		367,102	378,674
Depreciation		80,433	85,003
Superannuation		217,837	200,615
Other Expenses		1,060,826	1,162,877
	TOTAL EXPENDITURE	3,551,693	3,621,951
OPERATING SURPLUS FOR YEAR BEFORE EXTRAORDINARY ITEMS			
Disposal of Motor Vehicle		(9,492)	(2,698)
Business Property		0	0
	OPERATING SURPLUS / (DEFICIT) BEFORE PROVISIONS	44,514	(60,712)
Transfer from provision building acquisition		0	0
	SURPLUS/ (DEFICIT) FOR THE YEAR	44,514	(60,712)

Statement of Financial Position as at 31st December 2012

ACCUMULATED FUNDS	2012	2011
Represented by Net Assets as follows:		
CURRENT ASSETS		
Cash	344,489	320,860

Concise Financial Report

Statement of Financial Position as at 31st December 2012

Receivables	233,418	161,783
Investments	2,904,516	2,779,474
NON-CURRENT ASSETS		
Fixed Assets	4,582,925	4,619,587
	TOTAL NON-CURRENT ASSETS	
	TOTAL ASSETS	8,065,348
		7,881,704
LESS: LIABILITIES		
CURRENT LIABILITIES	2012	2011
Payables	335,854	378,248
NON-CURRENT LIABILITIES		
Provisions	565,000	450,000
	TOTAL LIABILITIES	828,248
	NET ASSETS	7,053,456

Statement of Changes to Equity for year ended 31st December 2012

GENERAL FUND	2012	2011
Balance beginning of year (1/1/12)	6,231,407	6,291,919
Surplus (deficit) transferred from Statement of Income & Expenditure	47,426	(60,712)
Balance end of year (31/12/12)	6,278,833	6,231,207

Statement of Cash Flows for the year ended 31st December 2012

CASH FLOW FROM OPERATING ACTIVITIES	2012	2011
Receipts from Members	3,319,450	3,294,354
Interest & Dividends	134,426	137,147
Rent Received	85,569	90,894
Payments to suppliers and employees	(3,378,576)	(3,418,874)
Operating Activities (net cash provided by)	160,869	103,521
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Payments for Buildings	0	0
Payments for Plant & Equipment	(73,719)	(133,928)
Proceeds (Payments) for plant	20,454	24,542
Proceeds for Investments	89,745	0

Concise Financial Report

Statement of Cash Flows for the year ended 31st December 2012

Payment on Non-Cash Deposits	148	(48)
Investing Activities (Cash provided by (used in))	36,628	(109,434)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase (decrease) in Reserves	64,413	70,861
Financing Activities (Cash provided by)	64,413	70,861
CASH FLOW FROM OPERATING ACTIVITIES		
Net increase (decrease) in Cash Held	261,910	64,948
Cash at Beginning of Year	2,881,465	2,816,517
Cash at End of Year	3,143,375	2,881,465

Note 1: Basic preparation of the Concise Financial Report

The Concise Financial Report has been prepared in accordance with Accounting Standards and the Australian Fair Work (Registered Organisations) Act 2009.

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 Industry 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 Australian Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 which reads as follows:

(1) A member of a reporting unit, or the General Manager, 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).

Concise Financial Report

Independent Audit Report

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

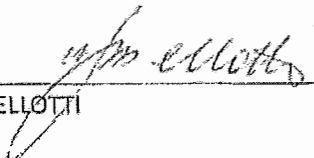
Scope

I have audited the Concise Financial Report of Australian Rail, Tram and Bus Industry Union, Queensland Branch for the financial year ended 31st December 2012 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 31st December 2012. My audit report on the full financial report was signed on 19th April 2013 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 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 Australian Fair Work (Registered Organisations) Act 2009.

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 Australian Fair Work (Registered Organisations) Act 2009.


A. BELLOTTI

19 April 2013

DATE:

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 2012 financial report of the Australian Rail, Tram and Bus Industry Union, Queensland Branch and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the branch as the full report. A copy of the full financial report and auditor's report will be sent to any member, 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 2012 financial report.

Statement of Financial Performance

The surplus attributed to members this year is \$44,514 compared to a deficit of \$60,712 in 2011. This surplus is mainly due to an increase in revenue from union subscriptions.

Operating Report

This Operating Report covers the activities of the Australian Rail, Tram and Bus Industry Union (Queensland) Branch, for the calendar year 1st January 2012 to 31st December 2012 the results of those activities and any significant changes in the nature of those activities during the year as required under *Chapter 3, Part 6 of the Australian Fair Work (Registered Organisations) Act 2009*.

1. Principal activities and results of the activities of the Branch Council

- The Organiser position in Sarina will be extended until either the end of the current PNQC non-Union Agreement or an Agreement is subsequently achieved. Notwithstanding the contents of this resolution, a determination on the continuation of this position will be made at the 2014 Branch Council meeting.
- The Branch endorses the negotiations for an Agreement to ensure that our PNQ North West Operations members secure the appropriate wages and conditions.
- Provision of industrial support including representation of individual member grievances; access to legal advice through the continuing provision of a legal clinic.
- Continued utilisation of the divisional structure of the Union to maximise member representation and participation in bargaining for new agreements.
- Continued to promote and secure participation of a Women's Forum to provide relevant links to all female members of the Union through an educative and empowerment process.

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.

3. Details of the rights of members to resign affairs

All members of the RTBU (Queensland) have the right to resign from the union in accordance with *Rule 14, Resignation from Members*, of the *Rules of the Rail, Tram and Bus Union* and Chapter 3,

Concise Financial Report

Part 6 of the Australian Fair Work (Registered Organisations) Act 2009). 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 organisation, by virtue of their office of the Rail, Tram and Bus Union Branch Council held positions as trustees or company directors

5. Prescribed information

Number of Members

As at the 31st December, 2012 there were 7,817 members of the RTBU (Queensland) Branch.

Number of Employees

As at the 31st December, 2012 the RTBU (Queensland) Branch employed thirteen (13) full-time employees and four (4) part-time employees. Total FTE is 14.95.

Position	No. of Employees (Full-Time)	No. of Employees (Part-Time)
Elected Paid Officials	3	
Offices of the Union	6	
Office Co-Ordinator	1	
Clerical Support	1	1 (0.75) 1 (0.6) 1 (0.4) 1 (0.2)
Industrial Staff	2	

Members of the Committee of Management

The members of the Branch Executive during the year ending 31st December 2012:

Union Position Branch Executive	Name	Period of Employment
Branch President	B Mackie	01/01/2012 – 31/12/2012
Branch Senior Vice-President	L Moffitt	01/01/2012 – 31/12/2012
Branch Junior Vice-President	C Allen	01/01/2012 – 31/12/2012
Branch Junior Vice-President	N Morris	01/01/2012 – 31/12/2012
Branch Junior Vice-President (Bus)	T Brown	01/01/2012 – 31/12/2012
Branch Secretary	O Doogan	01/01/2012 – 31/12/2012
Assistant Branch Secretary	D Matters	01/01/2012 – 31/12/2012

OWEN DOOGAN
BRANCH SECRETARY

Date: 19 April 2013



FAIR WORK
COMMISSION

18 January 2013

Mr Owen Doogan
Branch Secretary
Australian Rail, Tram and Bus Industry Union-Queensland Branch
Sent by email: peter.allen@rtbu.com.au

Dear Mr Doogan,

Re: Lodgement of Financial Report - [FR2012/550]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Australian Rail, Tram and Bus Industry Union-Queensland Branch (the reporting unit) ended on 31 December 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 July 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au. If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

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

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A *designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<p>Within a reasonable time of having received the GPFR</p> <p>(NB: Auditor's report must be dated on or after date of Committee of Management Statement)</p>
<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	<p>(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,</p> <p>or</p> <p>(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.</p>
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.