



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/855-[139V-SAN]

Mr R Hancox
Branch Secretary
Australian Rail, Tram and Bus Industry Union
South Australian and Northern Territory Branch
Trades Hall
11-16 South Terrace
ADELAIDE SA 5000

Dear Mr Hancox

Re: Australian Rail, Tram and Bus Industry Union - South Australian & Northern Territory Branch, Financial Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation. Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au
21 February 2003



RAIL TRAM & BUS INDUSTRY UNION

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

South Australian & Northern Territory Branch

Trades Hall, 11 South Terrace, Adelaide S. A. 5000

ABN No. 18 927 056 991

Please address all correspondence to the Secretary

OUR REF:

Telephone: (08) 8212 1010

Freecall: 1800 801063

Facsimile: (08) 8231 4112

Email: artbuisa@chariot.com.au

1 July 2003

Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



Attn: Mr Stephen Kellet
Statutory Services Branch

Dear Sir

RE: Australian Rail, Tram & Bus Industry Union, trading as the Rail Tram & Bus Union – FINANCIAL DOCUMENTS OF THE UNION, 2002

Attached please find duplicate copies of the documents listed below, which we wish to lodge to fulfill the reporting requirement of the Act.

- Financial Statements of the Year Ended 31 December 2002, and Auditors Report;
- Committee of Management's Certificate dated 10 April 2003;
- Accounting Officer's Certificate dated 10 April 2003; and
- A copy of notice sent to all Union members containing the Summary of the Financial Statement for 2002 dated 08 May 2003; AND
- the Secretary's Certificate dated 1 July 2003.

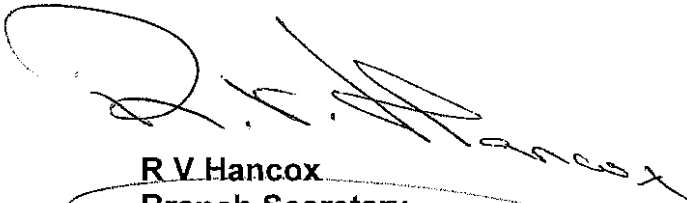
Yours faithfully


R.V. Hancox
Branch Secretary

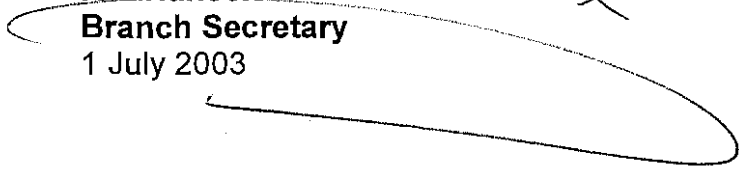
SECRETARY'S CERTIFICATE

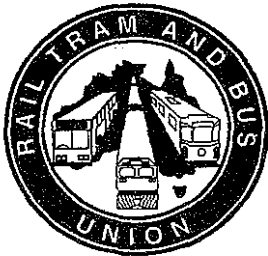
I, RAYMOND VINCENT HANCOX, being the Branch Secretary of the Australian Rail, Tram and Bus Industry Union SA & NT Branch, trading as the Rail, Tram & Bus Union SA & NT Branch, do hereby state that the attached documents are copies of the reports and audited accounts and financial statement for year ending on 31st day of December 2002 that were:

- i) supplied to a notice sent to members on 08 May 2003;
- ii) first presented to the Branch Executive, being our Committee of Management on the 04th April 2003; and
- iii) second presentation to the Branch Council, being our Committee of Management on 26 June 2003.



R.V. Hancox
Branch Secretary
1 July 2003





RAIL TRAM & BUS INDUSTRY UNION

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

South Australian & Northern Territory Branch

Trades Hall, 11 South Terrace, Adelaide S. A. 5000

ABN No. 18 927 056 991

Please address all correspondence to the Secretary

OUR REF:

Telephone: (08) 8212 1010

Freecall: 1800 801063

Facsimile: (08) 8231 4112

Email: artbiusa@chariot.com.au

08 May 2003

NOTICE TO ALL RTBU MEMBERS

Would delegates please note, the Union is required under the auspices of the Workplace Relations Act of 1996 to comply with the following requirements:

To ensure that members have access to the financial affairs of Organisation, we have provided a summary of the Auditors report for the year ending 31/12/2002. A complete copy of the Financial Statement is available at Trades Hall, where the Branch Office is located, for members perusal.

Should any member require a copy, please contact the Branch Secretary.

Delegates are requested to ensure the enclosed summary is either posted on the Union notice board or in a secure area where members may access this information.



**R V Hancox
Branch Secretary**

FINANCIAL STATEMENTS

OF

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

For the Year Ended 31 December, 2002

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS
For the Year Ended 31 December, 2002

The Financial Accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act, 1996, and the following Summaries are provided for Members in accordance with Section 279 (2) of the Act.

A Copy of the audited Accounts will be supplied free of charge to Members who request same, and your attention is drawn to your Union's responsibility in this regard, as set out below.

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 the Sub-Sections (1), (2) and (3) of Section 274, which reads as follows:

- “(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or a Registrar, make the specified information available to the Member or Registrar in such manner, and within such time as prescribed.
- (3) A Registrar may only make an application under Sub-Section (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 a Member.”

An Organisation shall not contravene Section 274 (1), (2) and (3). Penalty \$1,000.

Certificates required to be given under the Act, by the Accounting Officer and the Committee of Management, have been completed in accordance with the provisions of the Act.

The Auditors' Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS
For the Year Ended 31 December, 2002

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 December, 2002

	2002	2001
	\$	\$
INCOME		
Contributions	212,593	199,187
Other Income	<u>80,445</u>	<u>84,127</u>
TOTAL INCOME	293,038	283,314
LESS TOTAL EXPENDITURE	<u>317,174</u>	<u>282,051</u>
NET SURPLUS/DEFICIT FOR THE YEAR	<u><u>(\$24,136)</u></u>	<u><u>\$1,263</u></u>

BALANCE SHEET
As at 31 December, 2002

	2002	2001
	\$	\$
ACCUMULATED FUNDS	<u><u>\$289,394</u></u>	<u><u>\$340,688</u></u>
Represented by:		
Fixed Assets	293,457	303,003
Current Assets	<u>156,968</u>	<u>136,088</u>
TOTAL ASSETS	<u>450,425</u>	<u>439,091</u>
LESS LIABILITIES	<u>161,031</u>	<u>98,404</u>
NET ASSETS	<u><u>\$289,394</u></u>	<u><u>\$340,688</u></u>

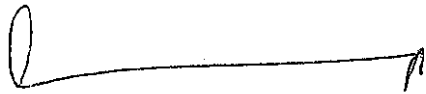
AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

TO THE MEMBERS OF THE AUSTRALIAN RAIL, TRAM & BUS INDUSTRY
UNION, S.A. & N.T. BRANCH

In our opinion, the Summary as set out for the Branch is a fair and accurate
Summary of the Reports, Accounts and Statements of the Branch, for the year ended
31 December, 2002.

The Auditors' Report on the Accounts did not contain any particulars of any
deficiency, failure or shortcoming, as referred to in the Workplace Relations Act,
1996, Sub-Section 276 (4). The Organisation will supply a Copy of the Reports,
Accounts and Statements to any Members who so request, free of charge.

J. H. DOYLE & CO.



C. WELLINGTON 16/4/03
REGISTERED COMPANY AUDITOR

BRANCH SECRETARY:



RAYMOND V. HANCOX

BRANCH PRESIDENT:



DARYL J. DICKSON

ADELAIDE
DATED:

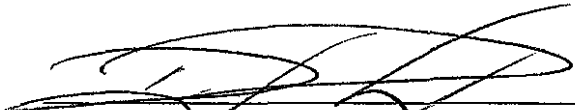
10th April 2003

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, DARYL JOHN DICKSON and DAVID JOHN YELLAND, being two Members of the Committee of Management of the Australian Rail, Tram and Bus Industry Union, S.A. & N.T. Branch do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (1) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31 December, 2002.
- (2) In the opinion of the Committee of Management, Meetings of the Committee were held during the year ended 31 December, 2002, in accordance with the Rules of the Branch.
- (3) To the knowledge of any Member of the Committee, there have been no instances where records of the Branch or other documents, (not being documents containing information made available to a Member of the Branch, under Sub-Section 274 (2) of the Workplace Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished or made available to Members, in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Branch.
- (4) The Branch has compiled with Sub-Section 279 (1), and (6) of the Act in relation to the Financial Accounts in respect of the year ended 31 December, 2001, and the Auditors' Report thereon.


DARYL J. DICKSON


DAVID J. YELLAND

ADELAIDE
DATED:

10.4.03.

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, RAYMOND VINCENT HANCOX, being the Officer responsible for keeping the accounting records of the Australian Rail, Tram & Bus Industry Union, S.A. & N.T. Branch certify that as at 31 December, 2002, the number of Members of the Branch was 870.

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31 December, 2002.
- (2) 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 Branch.
- (3) Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Branch.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and, in particular, with regard to funds of the Branch, 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 purposes other than those for which the fund was operated.
- (5) No Loans or other financial benefits, other than remuneration, in respect of their full-time employment with the Branch, were made to persons holding office in the Branch.
- (6) The register of Members of the Branch was maintained in accordance with the Act.


RAYMOND V. HANCOX

ADELAIDE

DATED:

10th April 2003

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

AUDITORS' REPORT

SCOPE

We have audited the Accounts being the Balance Sheet and Income and Expenditure Statement and Notes to and forming part of the Accounts of the Australian Rail, Tram & Bus Industry Union, S.A. & N.T. Branch for the year ended 31 December, 2002.

The Committee of Management are responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of these Accounts in order to express an opinion on them to the Members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts 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 statutory requirements so as to present a view of the Branch which is consistent with our understanding of its financial position and the results of its operations.

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

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

AUDITORS' REPORT

AUDIT OPINION

In our opinion:

- (1) There were kept by the Branch in respect of the year, satisfactory accounting records detailing the sources and nature of the Income of the Branch (including Income from Members) and the nature and purposes of Expenditure of the Branch.
- (2) The attached Accounts and Statements are properly drawn up:
 - (a) in accordance with Section 273 of the Workplace Relations Act, 1996
 - (b) so as to give a true and fair view of:
 - (i) the state of affairs of the Branch as at 31 December, 2002, and
 - (ii) the Income and Expenditure and Deficit of the Branch for the year ended on that date.
 - (c) in accordance with applicable Statements of Accounting Concepts and applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Branch, all the information and explanations which we required for the purposes of our audit.

J. H. DOYLE & CO.



C. WELLINGTON
REGISTERED COMPANY AUDITOR

ADELAIDE
DATED: 16/4/03

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

BALANCE SHEET
As at 31 December, 2002

	31 Dec 2002	31 Dec 2001
ACCUMULATED FUNDS		
Unappropriated Surplus B-fwd	<u>289,394</u>	<u>340,688</u>
TOTAL FUNDS	<u>\$289,394</u>	<u>\$340,688</u>
 THESE FUNDS ARE REPRESENTED BY:		
CURRENT ASSETS		
Cash on Hand	1,469	1,000
C/Wealth Bank - Cheque Account	67,860	65,420
C.P.S. Credit Union	54,879	52,652
C.P.S. Special Purpose	3	3,309
Accounts Receivable	10,897	1,645
Cash in Transit	10,955	12,062
GST	<u>10,905</u>	<u>—</u>
TOTAL CURRENT ASSETS	<u>156,968</u>	<u>136,088</u>
CURRENT LIABILITIES		
Accounts Payable	91,693	56,022
Contributions (Leddys Case)	—	3,699
GST	—	2,400
Provision for Annual Leave	17,312	17,136
Provision for Redundancy	30,552	—
Provision for Long Service Leave	<u>21,474</u>	<u>19,146</u>
TOTAL CURRENT LIABILITIES	<u>161,031</u>	<u>98,404</u>
WORKING CAPITAL	(4,063)	37,685
FIXED ASSETS		
Land & Buildings	308,466	308,466
Deduct Accumulated Depreciation	<u>39,572</u>	<u>35,323</u>
	268,894	273,143
Office Furniture & Equipment at Cost or Valuation	115,973	137,712
Deduct Accumulated Depreciation	<u>105,069</u>	<u>125,477</u>
	10,904	12,235
Motor Vehicles at Cost	29,345	29,345
Deduct Accumulated Depreciation	<u>15,686</u>	<u>11,720</u>
	<u>13,659</u>	<u>17,625</u>
TOTAL FIXED ASSETS	<u>293,457</u>	<u>303,003</u>
NET ASSETS	<u>\$289,394</u>	<u>\$340,688</u>

TO BE READ IN CONJUNCTION WITH THE AUDTORS' REPORT & NOTES TO THE A/Cs

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

STATEMENT OF ACCUMULATED FUNDS
For the Year Ended 31 December, 2002

	31 Dec 2002	31 Dec 2001
Operating Deficit/Surplus B/Fwd	(24,136)	1,263
Loss on Extraordinary Items	--	(7,455)
Add Accumulated Surplus at the Beginning Of Period	340,688	327,777
Accumulated Redundancy Provision B/Fwd	(27,158)	--
Over Provision for Superannuation	<u>--</u>	<u>(19,103)</u>
ACCUMULATED SURPLUS	<u>\$289,394</u>	<u>\$340,688</u>

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 December, 2002

	31 Dec 2002	31 Dec 2001
INCOME		
Members Contributions	212,593	199,187
Branch Levies	60,244	48,222
Interest Received	2,709	3,468
Rent Received	17,070	10,841
Insurance Levies	--	20,566
Sundry Income	422	1,030
TOTAL INCOME	293,038	283,314
LESS EXPENDITURE		
Affiliation Fees	7,108	8,104
Capitation Fees	31,889	29,878
Audit & Accountancy Fees	7,550	8,550
Bank Fees, State & Federal Taxes	998	1,097
Cleaning	--	528
Commission Paid	--	3,970
Computer Expenses	1,909	1,244
Depreciation/Loss on Disposal	12,008	12,215
Diaries & Pens etc.	4,535	1,090
Donations	500	845
Executive, Lost Time & Meeting Expenses	2,613	966
Emergency Services Levy	543	529
Insurance	2,649	2,601
Legal & Industrial Expenses	33,015	702
Light & Power	6,437	3,262
Office Expenses	597	1,481
Motor Vehicle Expenses	11,487	11,952
Members Indemnity Insurance	20,501	22,000
Postage	1,176	1,074
Printing & Stationery	3,001	4,274
Publications	335	1,451
Provision for Redundancy	3,395	--
Provision for Annual Leave	176	588
Provision for Long Service Leave	2,328	2,468
Rates & Taxes	5,652	5,552
Rent of Office Equipment	9,760	10,254
REPAIRS AND MAINTENANCE		
Repairs & Maintenance	534	2,411

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

INCOME AND EXPENDITURE STATEMENT CONT'D
For the Year Ended 31 December, 2002

	31 Dec 2002	31 Dec 2001
Salary & Allowances - Officials	63,883	63,990
Salary & Allowances - Other	35,265	38,464
Strata Title Maintenance	13,500	9,407
Staff Training	95	715
Superannuation	9,027	4,195
Sundry Expenses	1,074	--
Telephone/Facsimile	10,854	11,855
Trade Union Education	3,461	1,306
Travel & Accommodation	3,489	7,376
Workcover Levy	1,572	1,703
Workcover Expenses	<u>4,257</u>	<u>3,954</u>
TOTAL EXPENDITURE	<u>317,174</u>	<u>282,051</u>
DEFICIT/SURPLUS AT END OF PERIOD	<u><u>(\$24,136)</u></u>	<u><u>\$1,263</u></u>

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 December, 2002

NOTE 1. ACCOUNTING METHODS

The Accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

- (a) The Accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Provision is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such Assets.
- (c) Provision for Employees 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.
- (d) No Provision for Income Tax is necessary as "Trade Unions" are exempt under Section 50-15 of the Income Tax Assessment Act 1997.

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 the Sub-Sections (1), (2) and (3) of Section 274, which reads as follows:

- "(1) A Member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (1) by a Member of the Organisation or a Registrar, make the specified information available to the Member or Registrar in such manner, and within such time as prescribed.
- (3) A Registrar may only make an application under Sub-Section (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 a Member."

An Organisation shall not contravene Section 274 (1), (2) and (3).
Penalty \$1,000.

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 December, 2002

NOTE 3. CONTRIBUTIONS IN TRANSIT

Represents contributions deducted from employees' wages prior to 31 December 2002 but not received in the office until after Balance Date.

The amount appears in the Balance Sheet and the break up of the various items has been credited in the Income and Expenditure Account.



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr R V Hancox
Branch Secretary
Australian Rail, Tram and Bus Industry Union
South Australian and Northern Territory Branch
Trades Hall,
11 South Terrace
SOUTH AUSTRALIA 5000

Dear Mr Hancox

**Re: Financial Statements for Australian Rail, Tram and Bus Industry Union -
South Australian and Northern Territory Branch for the year ended 31 December
2002 (FR2002/855)**

I refer to the summary and copies of the abovementioned financial statements and accounts which were lodged in the Industrial Registry on 3 July 2003.

The documents have been filed.

Yours sincerely,

Wendy Burgess
NSW Statutory Services Branch

15 July 2003