



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/731-[139V-SAN]

Mr Ray V 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 and 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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 31 December, 2003 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 accounting, auditing and reporting obligations 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
9 January 2004



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

Telephone: (08) 8212 1010

Freecall: 1800 801063

Facsimile: (08) 8231 4112

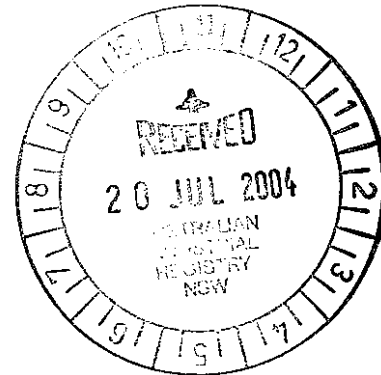
Email: theteam@artbusant.org.au

Please address all correspondence to the Secretary

REF: AIRC Fln doc 2004.doc

07 July 2004

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, 2003

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 2003, and Auditors Report;
- Committee of Management's Certificate dated 7 May 2004;
- Accounting Officer's Certificate dated 07 May 2004 ; and
- A copy of notice sent to all Union members containing the Summary of the Financial Statement for 2003 dated 27 May 2004; AND
- the Secretary's Certificate dated 02 July 2004.

Yours faithfully


R V Hancox
Branch Secretary

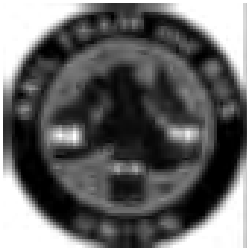
SECRETARY'S CERTIFICATE

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 2003 that were:

- i) supplied to a notice sent to members on 27 May 2004;
- ii) first presented to the Branch Executive, being our Committee of Management on the 07 May 2004; and
- iii) second presentation to the Branch Council, being our Committee of Management on 1 July 2004.



R V Hancox
Branch Secretary
02/07/2004



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

Telephone: (08) 8212 1010

Freecall: 1800 801063

Facsimile: (08) 8231 4112

Email: theream@artbusant.org.au

Please address all correspondence to the Secretary

REF: Annual audit report.

Thursday 27th May 2004.

NOTICE TO ALL R.T.B.U. MEMBERS.

The Workplace Relations Act (1996) confers an obligation on the Branch Secretary to provide members with copies of the financial documents and the Auditors report in relation to the income and expenditure of the South Australia / Northern Territory Branch of the Rail Tram and Bus Industry Union for the financial year ending 31/12/2003.

Attached please find a copy of the Auditors report for posting on the Union notice board at your location. The report may be photocopied for those members who may wish to have a personal copy, or they may contact the Branch Secretary, who will provide a copy on request.

Would all delegates please ensure that this document is widely circulated and available to all members in their location.

Please note – in line with previous practice, you are provided with the full report, not a summary, for your scrutiny.

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 2003

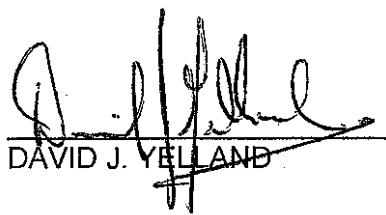
AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

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, 2003.
- (2) In the opinion of the Committee of Management, Meetings of the Committee were held during the year ended 31 December, 2003, 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, 2002, and the Auditors' Report thereon.


DARYL J. DICKSON


DAVID J. YELLAND

ADELAIDE
DATED:

7 May 2004


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, 2003, the number of Members of the Branch was 831.

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 31 December, 2003.
- (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:

31/03/2004

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, 2003.

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.

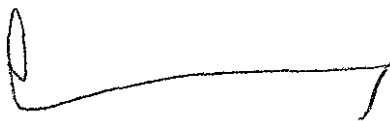
The audit opinion expressed in this report has been formed on the above basis.

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, 2003, 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

14/5/04

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

BALANCE SHEET
As at 31 December, 2003

	31 Dec 2003	31 Dec 2002
ACCUMULATED FUNDS		
Unappropriated Surplus B-fwd	<u>254,697</u>	<u>289,394</u>
TOTAL FUNDS	<u>\$254,697</u>	<u>\$289,394</u>
 THESE FUNDS ARE REPRESENTED BY:		
CURRENT ASSETS		
Cash on Hand	1,000	1,469
C/Wealth Bank - Cheque Account	2,731	67,860
C.P.S. Credit Union	104,196	54,879
C.P.S. Special Purpose	3	3
Accounts Receivable	4,735	10,897
Cash in Transit	13,786	10,955
GST	<u>8,305</u>	<u>10,905</u>
TOTAL CURRENT ASSETS	<u>134,756</u>	<u>156,968</u>
CURRENT LIABILITIES		
Accounts Payable	89,460	91,693
Provision for Annual Leave	18,662	17,312
Provision for Redundancy	36,051	30,552
Provision for Long Service Leave	<u>25,408</u>	<u>21,474</u>
TOTAL CURRENT LIABILITIES	<u>169,581</u>	<u>161,031</u>
WORKING CAPITAL	(34,825)	(4,063)
FIXED ASSETS		
Land & Buildings	308,466	308,466
Deduct Accumulated Depreciation	<u>(43,712)</u>	<u>(39,572)</u>
	264,754	268,894
Office Furniture & Equipment at Cost or Valuation	123,950	115,973
Deduct Accumulated Depreciation	<u>(109,768)</u>	<u>(105,069)</u>
	14,182	10,904
Motor Vehicles at Cost	29,345	29,345
Deduct Accumulated Depreciation	<u>(18,759)</u>	<u>(15,686)</u>
	<u>10,586</u>	<u>13,659</u>
TOTAL FIXED ASSETS	<u>289,522</u>	<u>293,457</u>
NET ASSETS	<u>\$254,697</u>	<u>\$289,394</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, 2003

	31 Dec 2003	31 Dec 2002
Operating Deficit B/Fwd	(29,092)	(24,136)
Add Accumulated Surplus at the Beginning Of Period	289,394	340,688
Accumulated Redundancy Provision B/Fwd	--	(27,158)
Less Prior Period Adjustment	<u>(5,605)</u>	<u>--</u>
ACCUMULATED SURPLUS	<u>\$254,697</u>	<u>\$289,394</u>

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

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 December, 2003

	31 Dec 2003	31 Dec 2002
INCOME		
Members Contributions	214,024	212,593
Branch Levies	69,913	60,244
Interest Received	3,696	2,709
Rent Received	10,471	17,070
Sundry Income	<u>1,054</u>	<u>422</u>
TOTAL INCOME	299,158	293,038
LESS EXPENDITURE		
Affiliation Fees	6,117	7,108
Capitation Fees	32,869	31,889
Audit & Accountancy Fees	7,000	7,550
Bank Fees, State & Federal Taxes	1,085	998
Computer Expenses	10,832	1,909
Depreciation/Loss on Disposal	11,161	12,008
Diaries & Pens etc.	1,301	4,535
Donations	200	500
Executive, Lost Time & Meeting Expenses	4,797	2,613
Emergency Services Levy	563	543
Insurance	3,052	2,649
Legal & Industrial Expenses	739	33,015
Light & Power	2,369	6,437
Office Expenses	1,534	597
Motor Vehicle Expenses	9,499	11,487
Members Indemnity Insurance	26,531	20,501
Postage	815	1,176
Printing & Stationery	2,679	3,001
Publications	2,243	335
Provision for Redundancy	5,499	3,395
Provision for Annual Leave	1,350	176
Provision for Long Service Leave	7,326	2,328
Rates & Taxes	6,515	5,652
Rent of Office Equipment	7,140	9,760
Repairs & Maintenance	113	534
Salary & Allowances - Officials	66,244	63,883
Salary & Allowances - Other	41,688	35,265
Strata Title Maintenance	18,038	13,500
Staff Training	1,020	95
Superannuation	21,091	9,027
Sundry Expenses	2,516	1,074
Telephone/Facsimile	12,644	10,854
Trade Union Education	540	3,461
Travel & Accommodation	5,321	3,489
Workcover Levy	1,934	1,572
Workcover Expenses	<u>3,886</u>	<u>4,257</u>
TOTAL EXPENDITURE	<u>328,250</u>	<u>317,174</u>
DEFICIT AT END OF PERIOD	<u>(\$29,092)</u>	<u>(\$24,136)</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

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 December, 2003

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, 2003

NOTE 3. CONTRIBUTIONS IN TRANSIT

Represents contributions deducted from employees' wages prior to 31 December 2003 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 RAIL, TRAM & BUS INDUSTRY UNION
S.A. & N.T. BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS
For the Year Ended 31 December, 2003

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, 2003

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 31 December, 2003

	2003	2002
	\$	\$
INCOME		
Contributions	214,024	212,593
Other Income	<u>85,134</u>	<u>80,445</u>
TOTAL INCOME	299,158	293,038
LESS TOTAL EXPENDITURE	<u>328,250</u>	<u>317,174</u>
NET DEFICIT FOR THE YEAR	<u>(\$29,092)</u>	<u>(\$24,136)</u>

BALANCE SHEET
As at 31 December, 2003

	2003	2002
	\$	\$
ACCUMULATED FUNDS	<u>\$254,697</u>	<u>\$289,394</u>
Represented by:		
Fixed Assets	289,522	293,457
Current Assets	<u>134,756</u>	<u>156,968</u>
TOTAL ASSETS	<u>424,278</u>	<u>450,425</u>
LESS LIABILITIES	<u>169,581</u>	<u>161,031</u>
NET ASSETS	<u>\$254,697</u>	<u>\$289,394</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, 2003.

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.

 14/5/04
C. WELLINGTON
REGISTERED COMPANY AUDITOR

BRANCH SECRETARY: 
RAYMOND V. HANCOX

BRANCH PRESIDENT: 
DARYL J. DICKSON

ADELAIDE
DATED: 7 / 05 / 2004



Australian Government
Australian Industrial Registry

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

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

Dear Mr Hancox

Re: Lodgement of the Financial Statements and Accounts for the ARTBIU South Australian & Northern Territory Branch for the year ending 31 December 2003 (FR2003/731)

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 20 July 2004.

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

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

If you have any enquiries please contact me on 02 8374 6618.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

21 July 2004