



Australian Government
Australian Industrial Registry

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

Ref: FR2004/728-[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

Financial Return - year ending 31 December, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/728**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au or belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

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

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



for Deputy Industrial Registrar
20 January 2005

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
FIRST MEETING: Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	<i>as soon as practicable after end of financial year</i>
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<i>within a reasonable time of having received the GPF</i>
Provide full report free of charge to members. (a) if the report is to be presented before 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. <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	 / / / /	
SECOND MEETING: Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	 / / / /	 <i>within 6 months of end of financial year</i> <i>within 6 months of end of financial year</i>
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	<i>within 14 days of meeting</i>

Note: The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members? Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

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

³*Insert whichever is applicable*



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 Fin doc 2004.doc

01 July 2005

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 2004, and Auditors Statement dated 12/05/05;
- Branch Council's Certificate dated 10 May 2005;
- 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 13 May 2005; AND
- the Secretary's Certificate dated 1 July 2005.

Yours faithfully


R V Hancox
Branch Secretary



RAIL TRAM & BUS INDUSTRY UNION

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Email: theteam@arthiusant.org.au

Please address all correspondence to the Secretary

Friday 13th May 2005.

NOTICE TO ALL MEMBERS.

THE WORKPLACE RELATIONS ACT (1996) REQUIRES THE BRANCH SECRETARY TO PROVIDE TO MEMBERS IN ALL LOCATIONS A COPY OF THE FINANCIAL STATEMENT, AND THE AUDITORS REPORT IN RELATION TO THE INCOME AND EXPENDITURE OF THE SOUTH AUSTRALIA / NORTHERN TERRITORY BRANCH FOR THE YEAR ENDED 31/12/2004.

PLEASE FIND ATTACHED A COPY OF THOSE DOCUMENTS FOR POSTING ON NOTICE BOARDS AT YOUR WORKPLACE LOCATION. THIS REPORT MAY BE PHOTOCOPIED FOR THOSE MEMBERS WHO REQUEST A PERSONAL COPY; THESE ARE ALSO AVAILABLE FROM THE BRANCH OFFICE ON REQUEST.

WOULD ALL WORKPLACE DELEGATES PLEASE ENSURE THAT THE OPERATING REPORT IS WIDELY CIRCULATED AND AVAILABLE TO ALL MEMBERS IN YOUR WORK AREA TO ENABLE THE BRANCH SECRETARY TO FULFIL HIS OBLIGATIONS UNDER THE ACT.

THE BRANCH COUNCIL AT ITS MEETING ON TUESDAY 10TH MAY 2005 AUTHORISED THE RELEVANT BRANCH OFFICERS TO SIGN THE AUDITORS REPORT AND TO CIRCULATE THE DOCUMENT TO ALL MEMBERS WITHIN THE BRANCH.

YOUR COOPERATION IN THIS MATTER WOULD BE APPRECIATED. SHOULD ANY MEMBER REQUIRE FURTHER INFORMATION IN RELATION TO THE FINANCIAL AFFAIRS OF THE BRANCH FOR THE YEAR ENDED 31/12/2004, PLEASE CONTACT THE BRANCH OFFICE.


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 2004 that were:

- i) supplied to a notice sent to members on 13 May 2005;
- ii) first presented to the Branch Executive on the 10 May 2005; and
- iii) presented the second time to the Branch Council on 19 June 2005.



R V Hancox
Branch Secretary
01/07/2005

FINANCIAL STATEMENTS

OF

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

For the Year Ended 31 December 2004

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

BRANCH COUNCIL

OPERATING REPORT

This Operating Report covers the activities of the Australian Rail, Tram and Bus Union, Branch Council, for the financial year ended 31st December 2004, the results of those activities and any significant changes in the nature of those activities during the year.

1. PRINCIPAL ACTIVITIES OF THE BRANCH COUNCIL

The principal activities of the Branch Council of the Union, during the past year fell into the following categories:

- Implementation of national and Branch Council decisions;
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials & delegates;
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of members as provided for within the rules of the union, within the scope of any statutory or legal obligations;
- The administration of federal awards, the certification of federal industrial agreements, and the variation of awards;
- State media and communications to members and the broader community via media releases in support of campaigns; and
- Coordination of and negotiation of state industries, and assistance to members regarding workplace agreements.

The Branch Council has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to members, eg training, skill shortage, fatigue management, vehicle design.

2. THE BRANCH COUNCIL'S FINANCIAL AFFAIRS

The Branch Council has signed the contract for the sale of Strata units in Trades Hall, Adelaide.

3. RIGHT OF MEMBERS TO RESIGN

All Members of the Union have the right to resign from the union in accordance with Rule 14 of the Union Rules (and Section 174 of the Workplace Relations Act); namely by providing notice addressed and delivered to the Secretary of the relevant Branch, including via email.

4. DIRECTORSHIPS OF SUPERANNUATION FUNDS

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 is:

- (i) a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (iii) where a criterion for the officer being trustee or director is that the officer is an officer of a registered organisation.

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

BRANCH COUNCIL

OPERATING REPORT (Cont'd)

5. MEMBERSHIP OF THE UNION

There were 840 members of the Branch as at 31st December 2004.

6. EMPLOYEES OF THE BRANCH COUNCIL

As at 31 December 2004 the Branch Council employed a total number of 3 employees on a full time basis.

7. BRANCH COUNCIL

The following persons were members of the Branch Council during the year ended 31st December 2004:

NAME	PERIOD OF APPOINTMENT
Raymond Hancox	01/01/04 to 31/12/04
Daryl Dickeson	01/01/04 to 31/12/04
David Yelland	01/01/04 to 31/12/04
Shaun Phillis	01/01/04 to 31/12/04
Ashley Waddell	01/01/04 to 31/12/04
Kym Harris	01/01/04 to 31/12/04
Phillip Parsons	01/01/04 to 29/10/04
Charles Taylor	01/01/04 to 29/10/04
George Sibley	01/01/04 to 29/10/04

Signed in accordance with the resolution of the Branch Council.



R. HANCOX
BRANCH SECRETARY

DATED: 9/5/05

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

BRANCH COUNCIL'S CERTIFICATE

We, S. BATES and M. MANSFIELD, being two Members of the Branch Council of the Australian Rail, Tram & Bus Industry Union, SA & NT Branch, declare on behalf of the Council and in accordance with a resolution passed by the Council on the 10th May 2005, that:

- (a) Except as provided in the Audit report, the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the Branch Council were held in accordance with the rules of the organisation including the rules of a Branch; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of a Branch; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

SIGNED:

S. Bates
Member of Council

M. Mansfield
Member of Council

DATED:

10 / 05 / 2005
ADELAIDE

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

CONCISE FINANCIAL ACCOUNTS
For the Year Ended 30 June 2004

The Financial Accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act, 1996, and the following concise financial accounts is provided for Members.

The concise report has been derived from the full report and cannot be expected to provide as full an understanding as the full report.

A Copy of the full audited Accounts will be supplied free of charge to Members who request them.

STATEMENT BY THE AUDITOR

- The concise financial report, pages 3 to 4, has been audited by us;
- In our opinion, the concise report is consistent with the full financial report; and
- The full Audit Report on the General Purpose Accounts stated that in the opinion of the Auditor the accounts were presented fairly in accordance with the requirements of the Workplace Relations Act 1996.
- The union has a strata title interest in the building known as "Trades Hall, Adelaide" for which a contract for sale has been signed. No depreciation has been provided for on the building for the year ended 31/12/04. Subject to this qualification the accounts are presented in accordance with Australian Accounting Standards.

J.H. DOYLE & CO.



C. WELLINGTON
REGISTERED AUDITOR 12/5/05

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

CONCISE FINANCIAL ACCOUNTS

STATEMENT OF FINANCIAL POSITION
As at 31st December 2004

	Year Ended 31/12/04 \$	Year Ended 31/12/03 \$
<u>CURRENT ASSETS</u>		
Cash	124,992	107,930
Receivables	5,931	4,735
Other	<u>11,692</u>	<u>13,786</u>
<u>TOTAL CURRENT ASSETS</u>	<u>142,615</u>	<u>126,451</u>
<u>CURRENT LIABILITIES</u>		
Creditors & Borrowings	73,912	81,155
Provisions	<u>93,900</u>	<u>80,121</u>
<u>TOTAL CURRENT LIABILITIES</u>	167,812	161,276
<u>CURRENT LIAB LESS CURRENT ASSETS</u>	<u>(25,198)</u>	<u>(34,825)</u>
<u>FIXED ASSETS</u>		
Plant, Property & Equipment	<u>282,604</u>	<u>289,522</u>
<u>TOTAL FIXED ASSETS</u>	<u>282,604</u>	<u>289,522</u>
<u>NET ASSETS</u>	<u>\$257,406</u>	<u>\$254,697</u>
<u>ACCUMULATED FUNDS</u>		
Retained Profits	<u>257,406</u>	<u>254,697</u>
<u>TOTAL ACCUMULATED FUNDS</u>	<u>\$257,406</u>	<u>\$254,697</u>

STATEMENT OF CASH FLOWS
For the Year Ended 31st December 2004

	2004 \$	2003 \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Receipts from members	312,983	281,106
Other receipts	3,667	17,687
Payments to suppliers and employees	(302,524)	(311,544)
Interest received	<u>2,936</u>	<u>3,696</u>
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	<u>17,062</u>	<u>(9,055)</u>
	6(a)	
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Fixed asset purchases	--	(7,226)
Proceeds on sale of fixed assets	--	--
<u>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</u>	<u>--</u>	<u>(7,226)</u>
<u>NET INCREASE/(DECREASE) IN CASH HELD</u>	17,062	(16,281)
<u>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</u>	<u>107,930</u>	<u>124,211</u>
<u>CASH AT THE END OF THE FINANCIAL YEAR</u>	<u>\$124,992</u>	<u>\$107,930</u>
	6(b)	

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

CONCISE FINANCIAL ACCOUNTS

STATEMENT OF FINANCIAL PERFORMANCE

As at 31st December 2004

	Year Ended 31/12/04	Year Ended 31/12/03
INCOME		
Members Contributions	238,861	214,024
Branch Levies	72,028	69,913
Interest Received	2,936	3,696
Rent Received	8,596	10,471
Sundry Income	<u>253</u>	<u>1,054</u>
TOTAL INCOME	322,674	299,158
EXPENDITURE		
Depreciation		
Depreciation/Loss on Disposal	6,918	11,161
Executive & Employee Benefits Expense		
Executive, Lost Time & Meeting Expenses	3,496	4,797
Provision for Annual Leave	4,977	1,350
Provision for Long Service Leave	5,197	7,326
Provision for Redundancy	3,605	5,499
Salary & Allowances - Officials	62,978	66,244
Salary & Allowances - Other	51,077	41,688
Superannuation	13,387	21,091
Workcover Levy	2,265	1,934
Other Expenses		
Affiliation & Capitation Fees	37,780	38,986
Audit & Accountancy Fees	4,600	7,000
Bank Fees, State & Federal Taxes	1,024	1,085
Computer Expenses	8,928	10,832
Donations	565	200
Insurance	4,002	3,052
Legal & Industrial Expenses	8,057	739
Members Indemnity Insurance	27,404	26,531
Motor Vehicle Expenses	16,545	9,499
Other Expenses	3,574	4,049
Postage, Printing & Stationery	3,710	3,494
Provision for Doubtful Debts	3,986	--
Publications	434	2,243
Public Relations	2,928	1,301
Rent of Office Equipment	7,981	7,140
Repairs & Maintenance	641	113
Strata Maintenance, Rates, Taxes, Light & Power	20,154	27,485
Telephone/Facsimile	11,036	12,644
Trade Union Education & Staff Training	5,646	1,560
Travel & Accommodation	790	5,321
Workcover Expenses	<u>4,116</u>	<u>3,886</u>
TOTAL EXPENDITURE	<u>327,801</u>	<u>328,250</u>
DEFICIT AT END OF PERIOD	<u>(\$5,127)</u>	<u>(\$29,092)</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, 2004

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996 as amended.

The financial report has been prepared on an accrual basis and is based in historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Branch in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

- (a) **Income Tax**
The Branch is exempt from Income Tax under S50-15 of the Income Tax Assessment Act 1997.
- (b) **Plant and Equipment**
Motor Vehicles & plant and equipment are carried at cost less accumulated depreciation.
- Depreciation**
All fixed assets are depreciated over the useful lives of the assets to the Branch commencing from the time the asset is held ready for use.
- (c) **Contributions**
Contributions are accounted for on a cash basis.
- (d) **Employee Benefits**
Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave etc, have been made for the nominal value of estimated accrued entitlements of all Employees on the basis of their terms of Employment.
- (e) **Australian equivalents to International Financial Reporting Standards**
For the year ended 31 December 2005, all general purpose financial reports will be required to comply with Australian equivalents to international Financial Reporting Standards (IFRS's) instead of Australian Accounting Standards currently. Comparative financial statements must also be presented in accordance with Australian equivalents to IFRS's for the year ended 31 December 2004

A more detailed review will be conducted during the year ended 31 December 2005.

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

NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)
For the Year Ended 31 December, 2004

NOTE 2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

NOTE 3. CASH

	31/12/04	31/12/03
	\$	\$
Cash on Hand	1,000	1,000
Comm Bank – Cheque Account	16,899	2,731
CPS Credit Union	107,091	104,196
CPS Special Purpose	<u>2</u>	<u>3</u>
	<u>\$124,992</u>	<u>\$107,930</u>

NOTE 4. RECEIVABLES

Accounts Receivable	9,916	4,735
Less Prov. For Doubtful Debts	<u>(3,985)</u>	<u>--</u>
	<u>\$5,931</u>	<u>\$4,735</u>

NOTE 5. OTHER

Cash in Transit	<u>11,692</u>	<u>13,786</u>
	<u>\$11,692</u>	<u>\$13,786</u>

NOTE 6. PROPERTY, PLANT & EQUIPMENT

Land & Buildings	308,466	308,466
Deduct Accumulated Depreciation	(43,712)	(43,712)
Office Furniture & Equipment at Cost	123,950	123,950
Deduct Accumulated Depreciation	(114,298)	(109,768)
Motor Vehicles at Cost	29,345	29,345
Deduct Accumulated Depreciation	<u>(21,147)</u>	<u>(18,759)</u>
	<u>\$282,604</u>	<u>\$289,522</u>

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

NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)
For the Year Ended 31 December, 2004

NOTE 7. CREDITORS AND BORROWINGS	31/12/04	31/12/03
	\$	\$
Accounts Payable	<u>73,912</u>	<u>81,155</u>
	<u>\$73,912</u>	<u>\$81,155</u>
NOTE 8. PROVISIONS		
Provision for Annual Leave	23,639	18,662
CPS Credit Union	39,656	36,051
CPS Special Purpose	<u>30,605</u>	<u>25,408</u>
	<u>\$93,900</u>	<u>\$80,121</u>
NOTE 9. RETAINED PROFITS		
Surplus/(Deficit) for the year	(5,127)	(29,092)
Prior period adjustments	<u>7,836</u>	<u>(5,605)</u>
Net Surplus/(Deficit)	2,709	(34,097)
Add Balance B/fwd	<u>254,697</u>	<u>289,394</u>
Closing Balance at 31/12/04	<u>\$257,406</u>	<u>\$254,697</u>

NOTE 10. SEGMENT REPORTING

The Branch operates as a trade union and provides employee support to members

NOTE 11. RELATED PARTIES

The aggregate amount paid during the financial period to a superannuation fund in respect of the retirement of officials was \$7,617.

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

AUDITORS' REPORT

SCOPE

We have audited the Accounts being the Balance Sheet, Profit and Loss Statement and Notes to and forming part of the Accounts of the Australian Rail, Tram & Bus Industry Union, SA & NT Branch, for the year ended 31 December 2004.

The Branch Council is 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.

QUALIFICATION

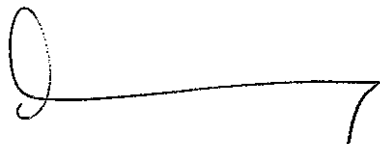
The union has a strata title interest in the building known as "Trades Hall, Adelaide" for which a contract for sale has been signed. No depreciation has been provided for on the building for the year ended 31/12/04.

AUDIT OPINION

Subject to this qualification, in our opinion the financial report:

- presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Branch as at 31 December 2004 and the results of its operations and its cash flows for the year then ended; and
- is in accordance with the requirements of the Workplace Relations Act 1996.

J. H. DOYLE & CO.



C. WELLINGTON
REGISTERED AUDITOR

DATED
ADELAIDE: 12/5/05

McKERROW, Peter

From: McKERROW, Peter
Sent: Thursday, 21 July 2005 3:45 PM
To: 'rvhancox@artbiusant.org.au'
Cc: PENNA, Belinda
Subject: Financial Documents for year ending 31/12/04 (FR2004/728)

Dear Mr Hancox

We received the Branch's documents on 4 July 2005. Before we assess them, I would be grateful if you could clarify a couple of points:

1. The Branch prepared a concise report in addition to the full report. I assume the Branch provided its members the Concise Report rather than the full report. If so, I need to be able to identify which of the documents lodged, the Branch sent its members to determine if all the components of the Concise Report were provided. I have scanned a copy of the documents lodged in the order received by the Registry.

I would be grateful if you could identify which documents were provided to members.

2. Could you also confirm when the documents were provided to members - your certificate indicates that members were supplied a "notice" on 13 May - it would be preferable if your certificate addressed the details set out in the draft certificate which was attached to the Registry's letter of 20 January 2005 - I also enclose a copy of that attachment which you may wish to complete and forward.

If you have any queries, please contact me. I will be out of the office on Friday 22 July.

Regards

Peter McKerrow



Attachment D.pdf RTBIU.pdf (361 KB)
(24 KB)

Assistant Manager
NSW Registry

Tel: (02) 8374 6666

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

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

³*Insert whichever is applicable*



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr R Hancox
Secretary
ARTBIU South Australian & Northern Territory Branch
PO Box 195
WOODVILLE SA 5011

Dear Mr Hancox

Branch Financial Return - y/e 31 December 2004 (FR2004/728)

I refer to our phone discussion of 22 September 2004 about provision of the Branch's general purpose financial report, operating report and the report of the auditor to its members.

As discussed, I indicated that if the Branch was uncertain whether it had provided all the documents to its members it should consider providing the full report to its members and then presenting copies to a meeting of its Council.

I also indicated that it would be acceptable to provide the documents by posting a copy of the documents on the Union's website if members were informed of its availability there. You also indicated that you would arrange to mail copies to Branch members in remote locations where access to the Internet is limited.

If the Branch chooses to do as we discussed it should post the following documents to the Union website – I have referred to page numbers where shown on the documents as lodged to date:

- the document headed:
 - Branch Council Certificate (p.1)
 - Statement of Financial Position and Statement of Cash Flows (p.3)
 - Statement of Financial Performance (p.4)
 - Notes to and forming part of the Accounts (p.5 – 7)

These documents make up the General Purpose Financial Report (GPFR)

- the document headed "Auditor's Report" of 12 May 2005 (no page number)

This is the Auditor's Report on the GPFR

- the document headed "Operating Report" (comprising two pages)

This is the Branch Operating Report

These three reports make up the "full report" which must be provided to members.

After provision to members, the full report should be presented to the Branch Council and, within 14 days, a copy lodged in the Registry.

Secretary's Certificate

Your should complete the attached certificate – as you will see, it has space for you to insert the date you provide the full report to members and the date it is presented to the Branch Council. Please sign and date the certificate and send it to us with a copy of the full report.

If you have any questions, please contact us on (02) 8374 6666.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a stylized flourish at the end.

Peter McKerrow
for Deputy Industrial Registrar

22 September 2005

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

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

³*Insert whichever is applicable*

KELLETT, Stephen

From: Ray Hancox [RVHancox@artbiusant.org.au]
Sent: Friday, 21 October 2005 1:42 PM
To: stephen.kellett@air.gov.au
Subject: FW: Financial documents for year ending 31/12/2004 (FR2004/728).

Stephen,

as discussed.

Regards,

Ray Hancox.

From: Ray Hancox
Sent: Wednesday, 19 October 2005 4:21 PM
To: Peter McKERROW (Peter.McKERROW@air.gov.au)
Subject: Financial documents for year ending 31/12/2004 (FR2004/728).

Peter,

Receipt is acknowledged of your correspondence of 22/09/2005 in relation to the Branch Financial return for the year ending 31/12/2004.

I can now confirm that the documents forwarded to all locations where Rail Tram and Bus Union members are employed accompanied by the "Notice" of 13/05/2005 were as listed in your correspondence.

These were:

- the document headed : Branch Council Certificate (p.1).

Statement of Financial Position and Statement of Cash Flows (p.3).

Statement of Financial Performance (p.4).

Notes to and forming part of the Accounts (p.5-7).

Auditors Report of 12th May 2005 (no page number).

"Operating Report (comprising two (2) pages).

In addition, members were also provided with the document headed Concise Financial Accounts (signed by the Auditor on 5/05/2005) (page 2).

After provision to the members (via facsimile and via post) the full report was presented to the Branch Council which met on 29/06/2005.

Notwithstanding the above, the Branch Executive at its meeting yesterday (18/10/2005) determined to accept your advice to post the full report on our website.

In light of the above, could you please advise me whether you feel it necessary for me to complete another Certificate and to forward to you another copy of the full report?

Regards,

Ray Hancox,

Branch Secretary.

21/10/2005



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr R Hancox
Secretary, South Australian & Northern Territory Branch
Australian Rail, Tram and Bus Industry Union
PO Box 195
WOODVILLE SA 5011

Dear Mr Hancox

Branch Financial Return - y/e 31 December 2004 (FR2004/728)

I refer to your confirmation by email today that the members were provided with all the documents required by the RAO legislation as outlined in Peter McKerrow's correspondence dated 22 September 2005.

In my view, your email contains the information which Peter McKerrow suggested you provide in a second Secretary's certificate and therefore it is not necessary for you to complete another Certificate or provide another copy of the report.

The documents have now been filed.

Yours faithfully

A handwritten signature in black ink that reads 'Stephen Kellett' with a long horizontal flourish extending to the right.

Stephen Kellett
For Deputy Industrial Registrar

21 October 2005