



Fair Work Australia

Mr Ashley Waddell
Secretary, South Australian & Northern Territory Branch
Australian Rail, Tram and Bus Industry Union
Ray Hancox House, 63 Ledger Road
BEVERLEY SA 5009



Dear Mr Waddell

**Lodgment of Financial Statements and Accounts – Rail, Tram & Bus Union, South
Australian and Northern Territory Branch - for year ended 31 December 2008
(FR2008/582)**

I refer to the abovementioned financial accounts and statements which were lodged in the Industrial Registry on 29n June 2009.

The documents appear to have met the legislative requirements and accordingly have been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

30 July 2009



RAIL TRAM & BUS INDUSTRY UNION

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

South Australian & Northern Territory Branch

Ray Hancox House, 63 Ledger Road, BEVERLEY SA 5009

ABN No. 18 927 056 991

Please address all correspondence to the Secretary

Ref: S\Industrial Registry\AIR 311208 Fin Audit

24th June 2009

Deputy Industrial Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY N S W 2011

Dear Sir

Telephone: (08) 82432511

FreeCell: 1800 801063

Facsimile: (08) 8243 2566

Email: theteam@artbiusant.org.au



Re: Australian Rail Tram and Bus Industry Union South Australia/Northern Territory Branch – FINANCIAL STATEMENTS for the year ending 31/12/2008

Please find attached duplicate copies of the documents listed below, which we forward for lodgment in order to fulfill the reporting requirements of the Act.

- Financial Statements for the year ending 31st December 2008 and Auditors Report – two (2) copies.
- Committee of Managements Certificate dated 18th March 2009.
- A copy of the Notice which was forwarded to all Union members at all locations, together with a copy of the Full Report, dated 24th March 2009.
- The Secretary's Certificate dated 24th June 2009.
- Independent Auditor's Report dated 18th March 2009.

The Financial Statement was first presented to the Branch Executive at its meeting on 18th March 2009.

Following the circulation of the full report to all members in all locations, the full report was presented to the Branch Council at its meeting on 24th June 2009.

Should you require any further information regarding the General Purpose Financial Report (GFPR) for the year ending 31st December 2008, please do not hesitate to contact me.

Trusting the Branch has fulfilled its reporting requirements as required by the RAO schedules and regulations under the Workplace Relations Act of 1996 in relation to the above.

Regards

Ashley Waddell
Branch Secretary

SECRETARY'S CERTIFICATE

S268 of Schedule 1B Workplace Relations Act 1996

I, ASHLEY JOHN WADDELL, being the Branch Secretary of the Australian Rail Tram and Bus Industry Union, South Australia Northern Territory Branch, trading as the Rail Tram and Bus Industry Union, SA/NT Branch, certify:

- that the documents lodged herewith are copies of the full report, The Operating report, The General Purpose Financial Report for the year ending 31st December 2008 and an Auditor's Report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members via facsimile, email or via Australia Post to all locations where RTBU members are employed, on 24th March 2009; and
- that the full report was first presented to a meeting of the Branch Executive, being our Committee of Management of the reporting unit on 18th March 2009; in accordance with section 266 of the RAO Schedule; and
- that the full report was secondly presented to a meeting of the Branch Council, being our Committee of Management of the reporting unit on 24th June 2009; in accordance with section 266 of the RAO Schedule.

I have also enclosed a copy of the Notice to Members dated 24th March 2009.



Ashley Waddell
Branch Secretary

Dated this 24th of June 2009



RAIL TRAM & BUS INDUSTRY UNION

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

South Australian & Northern Territory Branch

63 Ledger Road, BEVERLEY SA 5009

ABN No. 18 927 056 991

Telephone: (08) 82432511

FreeCell: 1800 801063

Facsimile: (08) 8243 2566

Email: theteam@artbuisant.org.au

Please address all correspondence to the Secretary

NOTICE TO ALL RTBU DELEGATES AND MEMBERS

Financial Statements & Auditors Report for the year ending 31st December 2008

Would all Delegates and members please note that in accordance with the Workplace Relations Act of 1996, the Rail Tram and Bus Industry Union, South Australian and Northern Territory Branch is required to provide all members with information associated with the financial affairs of the Union for the year ended 31/12/2008.

Attached to this notice is a full copy of the Financial Statements and Auditors Report sent to all locations (via facsimile or via Australia Post) where RTBU SA/NT Members are employed in order to comply with those obligations under the Act. I would therefore request that all Delegates ensure that a copy of the Audit Report is made available to members by posting on the Notice Board (where provided) or by other means.

In addition, the report is now available on the Branch website (www.artbuisant.org.au) and I would request that Delegates also ensure that members are aware of this facility. Should any member require a personal copy please contact the Branch office by phone 08 8243 2511, facsimile 08 8243 2566 or by email theteam@artbuisant.org.au

Ashley Waddell
Branch Secretary

24 March 2009

FINANCIAL STATEMENTS

OF

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

For the Year Ended 31 December 2008

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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 2008, 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. SIGNIFICANT CHANGES

No significant changes in the nature of activities occurred during the year.

3. THE BRANCH COUNCIL'S FINANCIAL AFFAIRS

The GPFR shows a Net Deficit for the year of (\$59,757), 2007 Surplus of \$51,488

4. 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.

5. DIRECTORSHIPS OF SUPERANNUATION FUNDS

Except as stated below 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.

Ashley Waddell is a member of the Transport Training Board.

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

BRANCH COUNCIL

OPERATING REPORT (Cont'd)

6. MEMBERSHIP OF THE UNION

There were 960 members of the Branch as at 31st December 2008.

7. EMPLOYEES OF THE BRANCH COUNCIL

As at 31 December 2008 the Branch Council employed a total number of 3 employees on a full time basis.

8. BRANCH COUNCIL

The following persons were members of the Branch Council during the year ended 31st December 2008:

NAME	PERIOD OF APPOINTMENT
Daryl Dickson	01/01/08 to 31/12/08
David Yelland	01/01/08 to 31/12/08
Ashley Waddell	01/01/08 to 31/12/08
Kym Harris	01/01/08 to 31/12/08
Daryl Gamble	01/01/08 to 31/12/08
Shirley Bates	01/01/08 to 31/12/08
Peter Coffey	01/01/08 to 31/12/08
Michael Kavanagh	01/01/08 to 31/12/08
Bob Zemitis	01/01/08 to 31/12/08
Mark Stoll	01/01/08 to 31/12/08
Darren Phillips	01/01/08 to 31/12/08

Signed in accordance with the resolution of the Branch Council.



A. WADDELL

DATED: 19/03/2009

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

COMMITTEE OF MANAGEMENT'S CERTIFICATE

On 13/03/2009 the Branch Committee of Management of the Australian Rail, Tram & Bus Union, SA & NT Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31 December 2008.

The Committee of Management declares in relation to the GPFR that in it's opinion:

- a) the financial report and notes comply with Australian Accounting Standards;
- b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the Branch for the financial year ending 31 December 2008;
- 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 ended 31 December 2008 and since the end of the financial year;
 - i) meetings of Branch Committee of Management were held in accordance with the rules of the Branch; and
 - ii) the financial affairs of the Branch have been managed in accordance with the rules of the Branch; and
 - iii) the financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other Branches of the Organisation; and
 - v) no information has been sought in any request of a member of the Branch or a Registrar under section 272 of the RAO Schedule; and
 - vi) no order for inspection of financial records was made by the Commission under section 273 of the RAO Schedule.

Signed in accordance with a resolution passed by the Committee dated

Signed: 
Title of Office Held: Branch President

DATE: 18 MARCH 2009

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

BALANCE SHEET
As at 31 December 2008

	Note	31 Dec 2008 \$	31 Dec 2007 \$
CURRENT ASSETS			
Cash	3(a)	399,548	391,194
Receivables	4	4,524	14,167
Other	5	--	7,492
TOTAL CURRENT ASSETS		<u>404,072</u>	<u>412,853</u>
NON - CURRENT ASSETS			
Property, Plant & Equipment	5	<u>320,384</u>	<u>326,102</u>
TOTAL NON - CURRENT ASSETS		<u>320,384</u>	<u>\$326,102</u>
TOTAL ASSETS		<u>\$724,456</u>	<u>\$738,955</u>
CURRENT LIABILITIES			
Creditors & Borrowings	7	29,652	37,315
Provisions	8	<u>156,815</u>	<u>104,054</u>
TOTAL CURRENT LIABILITIES		<u>\$186,467</u>	<u>\$141,369</u>
NON-CURRENT LIABILITIES			
Provisions	9	<u>10,780</u>	<u>11,065</u>
TOTAL NON-CURRENT LIABILITIES		<u>\$10,780</u>	<u>\$11,065</u>
TOTAL LIABILITIES		<u>\$197,247</u>	<u>\$152,434</u>
NET ASSETS		<u>\$527,209</u>	<u>\$586,521</u>
Retained Profits		<u>\$527,209</u>	<u>586,521</u>
TOTAL EQUITY		<u>\$527,209</u>	<u>\$586,521</u>

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

STATEMENT OF CASH FLOWS
For the Year Ended 31 December 2008

	2008	2007
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	428,586	405,643
Other Operating receipts	3,008	11,711
Payments to suppliers and employees	(440,956)	(405,821)
Interest received	<u>22,883</u>	<u>19,162</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) 13,521	30,695
CASH FLOWS FROM INVESTING ACTIVITIES		
Property & Improvements Purchased	--	(18,039)
Plant & Motor Vehicle Purchased	(5,167)	--
Proceeds on sale Trade Hall Building	<u>--</u>	<u>3,099</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(\$5,167)</u>	<u>(\$14,940)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	<u>--</u>	<u>--</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>--</u>	<u>--</u>
NET INCREASE/(DECREASE) IN CASH HELD	8,354	15,755
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>391,194</u>	<u>375,439</u>
CASH AT THE END OF THE FINANCIAL YEAR	2(a) <u>\$399,548</u>	<u>\$391,194</u>

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

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

INCOME STATEMENT
For the Year Ended 31 December 2008

	Note	31 Dec 2008 \$	31 Dec 2007 \$
INCOME			
Members Contributions	1(a)	371,679	352,849
Branch Levies	1(a)	47,264	52,820
Interest Received		22,883	19,162
National Office Reimbursements		2,079	834
Sundry Income		929	1,643
Profit on Sale of Strata Units		--	3,099
		<u> </u>	<u> </u>
TOTAL INCOME		<u>\$444,834</u>	<u>\$430,407</u>
LESS EXPENDITURE INCURRED			
Advertising		2,560	2,348
Affiliation Fees		5,797	7,725
Capitation Fees Nat ART & BIU		54,822	55,740
Audit & Accountancy Fees		5,425	5,232
Bank Fees		822	1,009
Computer Expenses		6,326	5,769
Depreciation/Loss on Disposal		10,885	15,626
Diaries & Pens etc		6,707	1,738
Donations		1,131	1,459
Meeting & Entertainment Expenses		5,601	2,485
Insurance		4,101	8,992
Legal & Industrial Expenses		2,773	6,138
Light & Power		3,041	2,384
Office Expenses		1,500	953
Motor Vehicle Expenses		11,994	8,226
Members Indemnity Insurance		38,114	28,630
Postage		1,479	945
Printing & Stationery		2,216	1,871
Publications		2,349	2,694
Provision for Redundancy		47,413	(50,136)
Prov for Annual & Other Leave		2,660	(12,395)
Provision for Long Service Leave		2,403	15,336
Rates & Taxes		1,981	2,528
Rent of Office Equipment	11	7,167	7,303
Repairs & Maintenance		823	2,321
Salary & Allowances	12	212,321	189,520
Superannuation	12	35,230	39,437

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

INCOME STATEMENT
For the Year Ended 31 December 2008

	Note	31 Dec 2008	31 Dec 2007
		\$	\$
Sundry Expenses		827	598
Telephone / Facsimile		8,328	10,593
Travel & Accommodation		9,876	3,613
Workcover Levy		3,568	3,247
Workcover Expenses		<u>3,906</u>	<u>7,435</u>
TOTAL EXPENSES INCURRED		<u>\$504,146</u>	<u>\$379,364</u>
(DEFICIT) SURPLUS FOR THE YEAR		<u>\$(59,312)</u>	<u>\$51,043</u>

STATEMENT OF CHANGES IN EQUITY
For the Year Ended 31 December 2008

		\$	\$
Opening Balance		586,521	535,478
(DEFICIT) SURPLUS FOR THE YEAR		<u>(59,312)</u>	<u>51,043</u>
CLOSING BALANCE		<u>\$527,209</u>	<u>\$586,521</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 2008

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & IN ACCORD WITH
THE WORKPLACE RELATIONS ACT 1996**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, and the Workplace Relations Act 1996. The following is a summary of significant accounting policies adopted by the Branch in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) **Basis of Accounting**

The accounts have been prepared on the basis of historical costs and the going concern convention and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets. Contributions from members have been brought to account on a cash basis. All other income and expenditure of the Branch has been brought to account on an accrual basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

Branch Levies

The purpose of the levy is to meet training expenditure and to provide Insurance benefits to members.

(b) **Provisions for Accrued Annual Leave and Long Service Leave**

Provision for Employee Benefits in the form of Accrued Annual Leave, Accrued Long Service Leave (expected to be settled within one year) and other Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

Employee benefits payable later than one year have been measured at their base value.

(c) **Income Tax**

No Provision has been made in the accounts for income tax on the basis that the branch is exempt under section 50-15 of the income tax assessment Act 1997

(d) **Property, Plant & Equipment**

Each class of property, plant and equipment is carried at historical cost. This is spread over the estimated useful life of the asset to the organisation. Rates of decline used are:

Office Furniture & Equipment	Varying Rates, using both prime cost and diminishing value methods
Motor Vehicles	22.5% Diminishing Value
Building & Improvements	2.5% Prime Cost

2. WORKPLACE RELATIONS ACT 1996

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, which reads

- (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 sub section (1).

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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 2008

	31 Dec 2008	1 Dec 2007
NOTE 3. CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:		
	2008	2007
	\$	\$
Cash at Commonwealth Bank Account	51,805	75,953
Cash at Community CPS Credit Union	346,743	314,241
Petty Cash	<u>1,000</u>	<u>1,000</u>
	2(a) <u>\$399,548</u>	<u>\$391,194</u>
 (b) Reconciliation of Net Cash from Operating Activities to the Surplus/ (Deficit) For the year.		
Profit (Loss) from Ordinary Activities	(59,312)	51,043
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	10,885	15,627
- Net gain on disposal of Land & Buildings	<u>--</u>	<u>(3,099)</u>
	(48,427)	63,571
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	9,643	11,197
Decrease/Inc in Prepaid Expenses	7,492	(7,492)
(Decrease)/Increase in Payables	(7,663)	10,614
Increase in Provisions	<u>52,476</u>	<u>(47,195)</u>
Cash Flows from Operations	2(b) <u>\$13,521</u>	<u>\$30,695</u>
 NOTE 4. RECEIVABLES		
Subscriptions in Transit	4,524	11,168
Other	<u>--</u>	<u>2,999</u>
	<u>\$4,524</u>	<u>\$14,167</u>
 NOTE 5. OTHER CURRENT ASSETS		
Prepaid Expenses	<u>--</u>	<u>\$7,492</u>
 NOTE 6. PROPERTY, PLANT & EQUIPMENT		
(a) Land & Buildings at Cost	6(b) 326,183	326,183
Deduct Accumulated Depreciation	<u>(18,258)</u>	<u>(12,111)</u>
	<u>307,925</u>	<u>314,072</u>
Office Furniture & Equip at Cost	38,846	45,697
Deduct Accumulated Depreciation	<u>(28,911)</u>	<u>(36,928)</u>
	<u>9,935</u>	<u>8,769</u>
Motor Vehicles at Cost	29,344	29,345
Deduct Accumulated Depreciation	<u>(26,820)</u>	<u>(26,083)</u>
	<u>2,524</u>	<u>3,262</u>
TOTAL FIXED ASSETS	<u>\$320,384</u>	<u>\$326,102</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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 2008

- (a) The Property at 63 Ledger Road BEVERLEY is measured at cost at 31.12.08 & is in the name of the Australian Rail, Tram & Bus Industry Union.
- (c) Movements in the Carrying Amounts of property plant & motor vehicles between the beginning & end of the year.

	Land & Buildings	Plant & Equip	Motor Vehicle
Balance at the Beginning of the year	314,072	8,769	3,262
Additions	--	5166	--
Depreciation Expense	<u>(6,147)</u>	<u>(4,000)</u>	<u>(738)</u>
Carrying amount at the End of the Year	<u>\$307,925</u>	<u>\$9,935</u>	<u>\$2,524</u>

NOTE 7. CREDITORS & BORROWINGS		2008	2007
Accounts Payable		<u>29,652</u>	<u>37,315</u>
NOTE 8. PROVISIONS			
Provision Annual & Other Leave		62,499	55,033
Provision for Redundancy		47,413	--
Provision for Long Service Leave		<u>46,903</u>	<u>49,021</u>
		<u>\$156,815</u>	<u>\$104,054</u>
NOTE 9. NON CURRENT PROVISIONS			
Provision for Long Service Leave		<u>10,780</u>	<u>11,065</u>
NOTE 10. CONTINGENT LIABILITY			
A contingent liability exists for losses incurred at National or Branch level.			
NOTE 11. RENT OF OFFICE EQUIPMENT			
Payable within 1 year		7,167	7,167
Payable > 1 & < 5 years		<u>18,514</u>	<u>25,681</u>
		<u>\$25,681</u>	<u>\$32,848</u>
NOTE 12. PAYMENTS TO OFFICIALS			
Salaries - Elected Officers		91,031	77,107
- Other Staff		121,290	112,413
Superannuation - Elected Officers		16,972	8,504
- Other Staff		18,258	30,933

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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 2008

NOTE 13. DONATIONS

Neil Sachse Foundation	1,000	-
Other Donations each less than \$1000.	<u>131</u>	<u>1,641</u>
	<u>\$1,131</u>	<u>\$1,641</u>

NOTE 14. SEGMENT REPORTING

The Branch operates as a Trade Union & Provides employee Support to members.

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

INDEPENDENT AUDITORS REPORT

Scope

The Financial Report and the Responsibility of the Branch Council and Branch Secretary

The financial report comprises the balance sheet, income statement, statement of changes in equity, and cash flow statement, accompanying notes to the financial statements and the Branch Committee's statement for the Australian Rail, Tram & Bus Industry Union, S.A. & N.T. Branch, for the year ended 31st December 2008.

The Branch Committee and the Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements to the date of this report.

Audit Opinion

In our opinion the general purpose financial report of the Australian Rail, Tram & Bus Industry Union, S.A. and N.T. Branch is properly drawn up

- so as to present fairly the financial position of the branch as at 31st December 2008 and of the performance for the year ended on that date
- the financial report is in accordance with the provisions of the Workplace Relations Act 1996
- and the Australian Accounting Standards (including mandatory professional reporting requirements).

JH Doyle & Co
138 Gilles Street
ADELAIDE SA 5000


C. Wellington FCPA
Registered Company Auditor

18-3-09

FINANCIAL STATEMENTS

OF

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

For the Year Ended 31 December 2008

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- **Notes to the Accounts**

Audit Report

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 2008, 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. SIGNIFICANT CHANGES

No significant changes in the nature of activities occurred during the year.

3. THE BRANCH COUNCIL'S FINANCIAL AFFAIRS

The GPFR shows a Net Deficit for the year of (\$59,757), 2007 Surplus of \$51,488

4. 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.

5. DIRECTORSHIPS OF SUPERANNUATION FUNDS

Except as stated below 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.

Ashley Waddell is a member of the Transport Training Board.

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

BRANCH COUNCIL

OPERATING REPORT (Cont'd)

6. MEMBERSHIP OF THE UNION

There were 960 members of the Branch as at 31st December 2008.

7. EMPLOYEES OF THE BRANCH COUNCIL

As at 31 December 2008 the Branch Council employed a total number of 3 employees on a full time basis.

8. BRANCH COUNCIL

The following persons were members of the Branch Council during the year ended 31st December 2008:

NAME	PERIOD OF APPOINTMENT
Daryl Dickson	01/01/08 to 31/12/08
David Yelland	01/01/08 to 31/12/08
Ashley Waddell	01/01/08 to 31/12/08
Kym Harris	01/01/08 to 31/12/08
Daryl Gamble	01/01/08 to 31/12/08
Shirley Bates	01/01/08 to 31/12/08
Peter Coffey	01/01/08 to 31/12/08
Michael Kavanagh	01/01/08 to 31/12/08
Bob Zemitis	01/01/08 to 31/12/08
Mark Stoll	01/01/08 to 31/12/08
Darren Phillips	01/01/08 to 31/12/08

Signed in accordance with the resolution of the Branch Council.



A. WADDELL

DATED: 19/03/2009

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

COMMITTEE OF MANAGEMENT'S CERTIFICATE

On 13/03/ 2009 the Branch Committee of Management of the Australian Rail, Tram & Bus Union, SA & NT Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31 December 2008.

The Committee of Management declares in relation to the GPFR that in it's opinion:

- a) the financial report and notes comply with Australian Accounting Standards;
- b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the Branch for the financial year ending 31 December 2008;
- 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 ended 31 December 2008 and since the end of the financial year;
 - i) meetings of Branch Committee of Management were held in accordance with the rules of the Branch; and
 - ii) the financial affairs of the Branch have been managed in accordance with the rules of the Branch; and
 - iii) the financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other Branches of the Organisation; and
 - v) no information has been sought in any request of a member of the Branch or a Registrar under section 272 of the RAO Schedule; and
 - vi) no order for inspection of financial records was made by the Commission under section 273 of the RAO Schedule.

Signed in accordance with a resolution passed by the Committee
dated

Signed: 
Title of Office Held: Branch President

DATE: 18 MARCH 2009

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

BALANCE SHEET
As at 31 December 2008

	Note	31 Dec 2008 \$	31 Dec 2007 \$
CURRENT ASSETS			
Cash	3(a)	399,548	391,194
Receivables	4	4,524	14,167
Other	5	<u>--</u>	<u>7,492</u>
TOTAL CURRENT ASSETS		<u>404,072</u>	<u>412,853</u>
NON - CURRENT ASSETS			
Property, Plant & Equipment	5	<u>320,384</u>	<u>326,102</u>
TOTAL NON - CURRENT ASSETS		<u>320,384</u>	<u>\$326,102</u>
TOTAL ASSETS		<u>\$724,456</u>	<u>\$738,955</u>
 CURRENT LIABILITIES			
Creditors & Borrowings	7	29,652	37,315
Provisions	8	<u>156,815</u>	<u>104,054</u>
TOTAL CURRENT LIABILITIES		<u>\$186,467</u>	<u>\$141,369</u>
 NON-CURRENT LIABILITIES			
Provisions	9	<u>10,780</u>	<u>11,065</u>
TOTAL NON-CURRENT LIABILITIES		<u>\$10,780</u>	<u>\$11,065</u>
TOTAL LIABILITIES		<u>\$197,247</u>	<u>\$152,434</u>
NET ASSETS		<u>\$527,209</u>	<u>\$586,521</u>
Retained Profits		<u>\$527,209</u>	<u>586,521</u>
TOTAL EQUITY		<u>\$527,209</u>	<u>\$586,521</u>

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

STATEMENT OF CASH FLOWS
For the Year Ended 31 December 2008

	2008	2007
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	428,586	405,643
Other Operating receipts	3,008	11,711
Payments to suppliers and employees	(440,956)	(405,821)
Interest received	22,883	19,162
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) 13,521	30,695
 CASH FLOWS FROM INVESTING ACTIVITIES		
Property & Improvements Purchased	--	(18,039)
Plant & Motor Vehicle Purchased	(5,167)	--
Proceeds on sale Trade Hall Building	--	3,099
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(\$5,167)</u>	<u>(\$14,940)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	--	--
NET CASH USED IN FINANCING ACTIVITIES	<u>--</u>	<u>--</u>
 NET INCREASE/(DECREASE) IN CASH HELD	8,354	15,755
 CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>391,194</u>	<u>375,439</u>
 CASH AT THE END OF THE FINANCIAL YEAR	2(a) <u>\$399,548</u>	<u>\$391,194</u>

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

INCOME STATEMENT
For the Year Ended 31 December 2008

	Note	31 Dec 2008 \$	31 Dec 2007 \$
INCOME			
Members Contributions	1(a)	371,679	352,849
Branch Levies	1(a)	47,264	52,820
Interest Received		22,883	19,162
National Office Reimbursements		2,079	834
Sundry Income		929	1,643
Profit on Sale of Strata Units		--	3,099
		<u>\$444,834</u>	<u>\$430,407</u>
LESS EXPENDITURE INCURRED			
Advertising		2,560	2,348
Affiliation Fees		5,797	7,725
Capitation Fees Nat ART & BIU		54,822	55,740
Audit & Accountancy Fees		5,425	5,232
Bank Fees		822	1,009
Computer Expenses		6,326	5,769
Depreciation/Loss on Disposal		10,885	15,626
Diaries & Pens etc		6,707	1,738
Donations		1,131	1,459
Meeting & Entertainment Expenses		5,601	2,485
Insurance		4,101	8,992
Legal & Industrial Expenses		2,773	6,138
Light & Power		3,041	2,384
Office Expenses		1,500	953
Motor Vehicle Expenses		11,994	8,226
Members Indemnity Insurance		38,114	28,630
Postage		1,479	945
Printing & Stationery		2,216	1,871
Publications		2,349	2,694
Provision for Redundancy		47,413	(50,136)
Prov for Annual & Other Leave		2,660	(12,395)
Provision for Long Service Leave		2,403	15,336
Rates & Taxes		1,981	2,528
Rent of Office Equipment	11	7,167	7,303
Repairs & Maintenance		823	2,321
Salary & Allowances	12	212,321	189,520
Superannuation	12	35,230	39,437

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

INCOME STATEMENT
For the Year Ended 31 December 2008

	Note	31 Dec 2008	31 Dec 2007
		\$	\$
Sundry Expenses		827	598
Telephone / Facsimile		8,328	10,593
Travel & Accommodation		9,876	3,613
Workcover Levy		3,568	3,247
Workcover Expenses		<u>3,906</u>	<u>7,435</u>
TOTAL EXPENSES INCURRED		<u>\$504,146</u>	<u>\$379,364</u>
(DEFICIT) SURPLUS FOR THE YEAR		<u>\$(59,312)</u>	<u>\$51,043</u>

STATEMENT OF CHANGES IN EQUITY
For the Year Ended 31 December 2008

	\$	\$
Opening Balance	586,521	535,478
(DEFICIT) SURPLUS FOR THE YEAR	<u>(59,312)</u>	<u>51,043</u>
CLOSING BALANCE	<u>\$527,209</u>	<u>\$586,521</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 2008

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & IN ACCORD WITH
THE WORKPLACE RELATIONS ACT 1996**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, and the Workplace Relations Act 1996. The following is a summary of significant accounting policies adopted by the Branch in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) **Basis of Accounting**

The accounts have been prepared on the basis of historical costs and the going concern convention and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets. Contributions from members have been brought to account on a cash basis. All other income and expenditure of the Branch has been brought to account on an accrual basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

Branch Levies

The purpose of the levy is to meet training expenditure and to provide Insurance benefits to members.

(b) **Provisions for Accrued Annual Leave and Long Service Leave**

Provision for Employee Benefits in the form of Accrued Annual Leave, Accrued Long Service Leave (expected to be settled within one year) and other Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

Employee benefits payable later than one year have been measured at their base value.

(c) **Income Tax**

No Provision has been made in the accounts for income tax on the basis that the branch is exempt under section 50-15 of the income tax assessment Act 1997

(d) **Property, Plant & Equipment**

Each class of property, plant and equipment is carried at historical cost. This is spread over the estimated useful life of the asset to the organisation. Rates of decline used are:

Office Furniture & Equipment	Varying Rates, using both prime cost and diminishing value methods
Motor Vehicles	22.5% Diminishing Value
Building & Improvements	2.5% Prime Cost

2. WORKPLACE RELATIONS ACT 1996

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, which reads

- (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 sub section (1).

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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 2008

	31 Dec 2008	1 Dec 2007
NOTE 3. CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:		
	2008	2007
	\$	\$
Cash at Commonwealth Bank Account	51,805	75,953
Cash at Community CPS Credit Union	346,743	314,241
Petty Cash	<u>1,000</u>	<u>1,000</u>
2(a)	<u>\$399,548</u>	<u>\$391,194</u>
(b) Reconciliation of Net Cash from Operating Activities to the Surplus/ (Deficit) For the year.		
Profit (Loss) from Ordinary Activities	(59,312)	51,043
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	10,885	15,627
- Net gain on disposal of Land & Buildings	<u>--</u>	<u>(3,099)</u>
	(48,427)	63,571
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	9,643	11,197
Decrease/Inc in Prepaid Expenses	7,492	(7,492)
(Decrease)/Increase in Payables	(7,663)	10,614
Increase in Provisions	<u>52,476</u>	<u>(47,195)</u>
Cash Flows from Operations	2(b) <u>\$13,521</u>	<u>\$30,695</u>
NOTE 4. RECEIVABLES		
Subscriptions in Transit	4,524	11,168
Other	<u>--</u>	<u>2,999</u>
	<u>\$4,524</u>	<u>\$14,167</u>
NOTE 5. OTHER CURRENT ASSETS		
Prepaid Expenses	<u>--</u>	<u>\$7,492</u>
NOTE 6. PROPERTY, PLANT & EQUIPMENT		
(a)	6(b)	
Land & Buildings at Cost	326,183	326,183
Deduct Accumulated Depreciation	<u>(18,258)</u>	<u>(12,111)</u>
	<u>307,925</u>	<u>314,072</u>
Office Furniture & Equip at Cost	38,846	45,697
Deduct Accumulated Depreciation	<u>(28,911)</u>	<u>(36,928)</u>
	<u>9,935</u>	<u>8,769</u>
Motor Vehicles at Cost	29,344	29,345
Deduct Accumulated Depreciation	<u>(26,820)</u>	<u>(26,083)</u>
	<u>2,524</u>	<u>3,262</u>
TOTAL FIXED ASSETS	<u>\$320,384</u>	<u>\$326,102</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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 2008

- (a) The Property at 63 Ledger Road BEVERLEY is measured at cost at 31.12.08 & is in the name of the Australian Rail, Tram & Bus Industry Union.
- (c) Movements in the Carrying Amounts of property plant & motor vehicles between the beginning & end of the year.

	Land & Buildings	Plant & Equip	Motor Vehicle
Balance at the Beginning of the year	314,072	8,769	3,262
Additions	--	5166	--
Depreciation Expense	<u>(6,147)</u>	<u>(4,000)</u>	<u>(738)</u>
Carrying amount at the End of the Year	<u>\$307,925</u>	<u>\$9,935</u>	<u>\$2,524</u>

NOTE 7. CREDITORS & BORROWINGS		2008	2007
Accounts Payable		<u>29,652</u>	<u>37,315</u>
NOTE 8. PROVISIONS			
Provision Annual & Other Leave		62,499	55,033
Provision for Redundancy		47,413	--
Provision for Long Service Leave		<u>46,903</u>	<u>49,021</u>
		<u>\$156,815</u>	<u>\$104,054</u>
NOTE 9. NON CURRENT PROVISIONS			
Provision for Long Service Leave		<u>10,780</u>	<u>11,065</u>
NOTE 10. CONTINGENT LIABILITY	A contingent liability exists for losses incurred at National or Branch level.		
NOTE 11. RENT OF OFFICE EQUIPMENT			
Payable within 1 year		7,167	7,167
Payable > 1 & < 5 years		<u>18,514</u>	<u>25,681</u>
		<u>\$25,681</u>	<u>\$32,848</u>
NOTE 12. PAYMENTS TO OFFICIALS			
Salaries - Elected Officers		91,031	77,107
- Other Staff		121,290	112,413
Superannuation - Elected Officers		16,972	8,504
- Other Staff		18,258	30,933

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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 2008

NOTE 13. DONATIONS

Neil Sachse Foundation	1,000	--
Other Donations each less than \$1000.	<u>131</u>	<u>1,641</u>
	<u>\$1,131</u>	<u>\$1,641</u>

NOTE 14. SEGMENT REPORTING

The Branch operates as a Trade Union & Provides employee Support to members.

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

INDEPENDENT AUDITORS REPORT

Scope

The Financial Report and the Responsibility of the Branch Council and Branch Secretary

The financial report comprises the balance sheet, income statement, statement of changes in equity, and cash flow statement, accompanying notes to the financial statements and the Branch Committee's statement for the Australian Rail, Tram & Bus Industry Union, S.A. & N.T. Branch, for the year ended 31st December 2008.

The Branch Committee and the Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements to the date of this report.

Audit Opinion

In our opinion the general purpose financial report of the Australian Rail, Tram & Bus Industry Union, S.A. and N.T. Branch is properly drawn up

- so as to present fairly the financial position of the branch as at 31st December 2008 and of the performance for the year ended on that date
- the financial report is in accordance with the provisions of the Workplace Relations Act 1996
- and the Australian Accounting Standards (including mandatory professional reporting requirements).

JH Doyle & Co
138 Gilles Street
ADELAIDE SA 5000


C. Wellington FCPA
Registered Company Auditor

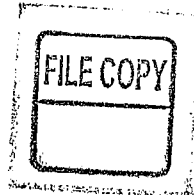
18-3-09



Australian Government
Australian Industrial Registry

9 January 2009

Ashley Waddell
Secretary, South Australian and Northern Territory Branch
Australian Rail, Tram and Bus Industry Union
63 Ledger Road
BEVERLEY SA 5009



Dear Ashley

**Lodgment of Financial Statements and Accounts for year ended 31 December 2008 (FR2008/582)
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

The financial year of the South Australian and Northern Territory Branch of the Australian Rail, Tram and Bus Industry Union has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

Detailed information can be found on our website at
<http://www.airc.gov.au/registered/FR/information.htm>, including:

- Fact sheets – the following fact sheets provide information regarding financial reporting:
 - Sheet 6 – Accounting, Auditing and Reporting Obligations;
 - Sheet 7 – Information Needs of Members;
 - Sheet 8 – Financial Reporting Process and Time Limits;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met *in addition to* those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

If you need any further information or assistance or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule please contact me on 0429 462 979 or by email at stephen.kellett@airc.gov.au.

Yours sincerely,

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

Stephen Kellett
Statutory Services Branch