



FAIR WORK
AUSTRALIA

30 June 2010

Mr Ashley Waddell
Secretary, South Australian and Northern Territory Branch
ARTBIU
Ray Hancox House, 63 Ledger Road,
BEVERLEY SA 5009



Dear Mr Waddell

**Re: Lodgment of Financial Accounts and Statements – Australian Rail, Tram and Bus Industry
Union, South Australian and Northern Territory Branch –
for year ending 31 December 2009 (FR2009/10258)**

I refer to the above financial statements and accounts, which were received by Fair Work Australia on 28 June 2010. The documents have been filed.

Yours sincerely,

Stephen Kellett

Statutory Services Branch



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 311209 Fin Audit

Telephone: (08) 82432511

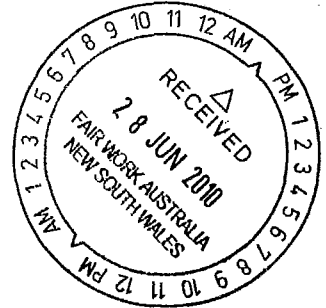
FreeCell: 1800 801063

Facsimile: (08) 8243 2566

Email: theteam@artbiusant.org.au

24th June 2010

Mr Stephen Kellett
Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011



Dear Sir

**Re: Australian Rail Tram and Bus Industry Union SA/NT Branch
FINANCIAL STATEMENTS for the year ending 31/12/2009**

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 2009 and Auditors Report – two (2) copies.
- Committee of Managements Certificate dated 29th April 2010.
- A copy of the Notice which was forwarded to all Union members at all locations, together with a copy of the Full Report, dated 29th April 2010.
- The Secretary's Certificate dated 24th June 2010.
- Independent Auditor's Report dated 30th March 2009.

The Financial Statement was first presented to the Branch Executive at its meeting on 29th April 2010.

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 23rd June 2010.

Should you require further information regarding the General Purpose Financial Report (GFPR) for the year ending 31st December 2009, please do not hesitate to contact me.

Trusting the Branch has fulfilled its reporting requirements as required by the RO schedules and regulations under the Fair Work Act 2009 in relation to the above.

Regards

Ashley Waddell
Branch Secretary

SECRETARY'S CERTIFICATE

S268 Fair Work (Registered Organisations) Act 2009

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 2009 and an Auditor's Report referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on 3rd May 2010 via facsimile, email or via Australia Post to all locations where RTBU members are employed; 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 29th April 2010; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009; 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 23rd June 2010; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

I have also enclosed a copy of the Notice to Members dated 29 April 2010.



Ashley Waddell
Branch Secretary

Dated this 24th of June 2010

FINANCIAL STATEMENTS

OF

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

For the Year Ended 31 December 2009

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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 2009, 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 Surplus for the year of \$7,222 (2008 Deficit of \$59,312.)

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 Fair Work 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 1016 members of the Branch as at 31st December 2009.

7. EMPLOYEES OF THE BRANCH COUNCIL

As at 31 December 2009 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 2009:

NAME	PERIOD OF APPOINTMENT
Daryl Dickson	01/01/09 to 31/12/09
David Yelland	01/01/09 to 31/12/09
Ashley Waddell	01/01/09 to 31/12/09
Kym Harris	01/01/09 to 31/12/09
Daryl Gamble	01/01/09 to 31/12/09
Shirley Bates	01/01/09 to 31/12/09
Peter Coffey	01/01/09 to 31/12/09
Michael Kavanagh	01/01/09 to 31/12/09
Bob Zemitis	01/01/09 to 31/10/09
Mark Stoll	01/01/09 to 30/04/09
Darren Phillips	01/01/09 to 01/07/09

Signed in accordance with the resolution of the Branch Council.



A. WADDELL

DATED: 29th April 2010

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

COMMITTEE OF MANAGEMENT'S CERTIFICATE

On *29th* APRIL 2010 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 2009.

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

- a) the financial statements and notes comply with 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, changes in equity and cash flows of the Branch for the financial year ending 31 December 2009;
- 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 2009 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 Organisation and 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.
- v) all recovery of wages activity has been fairly & accurately reported.

Signed in accordance with a resolution passed by the Committee dated

Signed: 
Title of Office Held: Branch President

DATE: *29.4.10*

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

BALANCE SHEET
As at 31 December 2009

	Note	31 Dec 2009 \$	31 Dec 2008 \$
CURRENT ASSETS			
Cash	3(a)	278,347	399,548
Receivables	4	11,500	4,524
Other	5	<u>---</u>	<u>---</u>
TOTAL CURRENT ASSETS		<u>\$289,847</u>	<u>\$404,072</u>
NON - CURRENT ASSETS			
Property, Plant & Equipment	5	<u>329,964</u>	<u>320,384</u>
TOTAL NON - CURRENT ASSETS		<u>\$329,964</u>	<u>\$320,384</u>
TOTAL ASSETS		<u>\$619,811</u>	<u>\$724,456</u>
CURRENT LIABILITIES			
Creditors & Borrowings	7	19,168	29,652
Provisions	8	<u>64,388</u>	<u>156,815</u>
TOTAL CURRENT LIABILITIES		<u>\$83,556</u>	<u>\$186,467</u>
NON-CURRENT LIABILITIES			
Provisions	9	<u>1,823</u>	<u>10,780</u>
TOTAL NON-CURRENT LIABILITIES		<u>\$1,823</u>	<u>\$10,780</u>
TOTAL LIABILITIES		<u>\$85,379</u>	<u>\$197,247</u>
NET ASSETS		<u>\$534,432</u>	<u>\$527,209</u>
Retained Profits		<u>\$534,432</u>	<u>\$527,209</u>
TOTAL EQUITY		<u>\$534,432</u>	<u>\$527,209</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

STATEMENT OF CASH FLOWS
For the Year Ended 31 December 2009

	2009	2008
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	450,018	428,586
Other Operating receipts	14317	3,008
Payments to suppliers and employees	(576,265)	(440,956)
Interest received	17,995	22,883
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) (93,934)	13,521
 CASH FLOWS FROM INVESTING ACTIVITIES		
Property & Improvements Purchased	1,727	--
Plant & Motor Vehicle Purchased	(28,994)	(5,167)
Proceeds from sale of Plant	-----	-----
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	(\$27,267)	(\$5,167)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	-----	-----
NET CASH USED IN FINANCING ACTIVITIES	-----	-----
 NET INCREASE/(DECREASE) IN CASH HELD	(121,201)	8,354
 CASH AT THE BEGINNING OF THE FINANCIAL YEAR	399,548	391,194
 CASH AT THE END OF THE FINANCIAL YEAR	2(a) \$278,347	\$399,548

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

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

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As at 31 December 2009

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

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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 2009

	Note	31 Dec 2009	31 Dec 2008
		\$	\$
INCOME			
Members Contributions	1(a)	405,010	371,679
Branch Levies	1(a)	50,140	47,264
Interest Received		17,995	22,883
National Office Reimbursements		28,335	2,079
Sundry Income		2,909	929
		<hr/>	<hr/>
TOTAL INCOME		<u>\$504,389</u>	<u>\$444,834</u>
LESS EXPENDITURE INCURRED			
Advertising		---	2,560
Affiliation Fees		8,224	5,797
Capitation Fees Nat ART & BIU		58,172	54,822
Audit & Accountancy Fees		5,605	5,425
Bank Fees		1,435	822
Computer Expenses		5,369	6,326
Depreciation/Loss on Disposal		17,687	10,885
Diaries & Pens etc		2,145	6,707
Donations		2,973	1,131
Meeting & Entertainment Expenses		5,596	5,601
Insurance		3,892	4,101
Legal & Industrial Expenses		(315)	2,773
Light & Power		2,995	3,041
Office Expenses		1,250	1,500
Motor Vehicle Expenses		7,070	11,994
Members Indemnity Insurance		36,875	38,114
Postage		1,155	1,479
Printing & Stationery		1,700	2,216
Publications		2,777	2,349
Provision for Redundancy		4,370	47,413
Prov for Annual & Other Leave		(3,671)	2,660
Provision for Long Service Leave		6,054	2,403
Rates & Taxes		2,857	1,981
Rent of Office Equipment	11	10,203	7,167
Repairs & Maintenance		2,022	823
Salary & Allowances	12	226,577	212,321
Superannuation	12	33,771	35,230

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 2009

	Note	31 Dec 2009	31 Dec 2008
		\$	\$
Sundry Expenses		506	827
Telephone / Facsimile		11,795	8,328
Travel & Accommodation		11,733	9,876
Workcover Levy		3,841	3,568
Workcover Expenses		<u>6,830</u>	<u>3,906</u>
TOTAL EXPENSES INCURRED		<u>\$497,167</u>	<u>\$504,146</u>
(DEFICIT) SURPLUS FOR THE YEAR		<u>\$7,222</u>	<u>\$(59,312)</u>

STATEMENT OF CHANGES IN EQUITY
For the Year Ended 31 December 2009

	\$	\$
Opening Balance	527,209	586,521
SURPLUS (DEFICIT) FOR THE YEAR	<u>7,222</u>	<u>(59,312)</u>
CLOSING BALANCE	<u>\$534,431</u>	<u>\$527,209</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

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 31 December 2009

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & IN ACCORD WITH THE FAIR WORK (R.O.) ACT 2009

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, and the Fair Work (R.O.) ACT 2009. 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	25% Diminishing Value
Building & Improvements	2.5% Prime Cost

2. FAIR WORK (R.O.) ACT 2009

In accordance with the requirements of the Fair Work (R.O.) Act 2009, 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 FWA, 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 2009

	31 Dec 2009	1 Dec 2008
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:		
	2009	2008
	\$	\$
Cash at Commonwealth Bank Account	42,523	51,805
Cash at Community CPS Credit Union	234,824	346,743
Petty Cash	<u>1,000</u>	<u>1,000</u>
	2(a) <u>\$278,347</u>	<u>\$399,548</u>
(b) Reconciliation of Net Cash from Operating Activities to the Surplus/ (Deficit) For the year.		
Profit (Loss) from Ordinary Activities	7,222	(59,312)
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	17,687	10,885
- Net gain on disposal of Land & Buildings	<u>--</u>	<u>--</u>
	24,909	(48,427)
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	(6,976)	9,643
Decrease/Inc in Prepaid Expenses	--	7,492
(Decrease)/Increase in Payables	(10,484)	(7,663)
Increase in Provisions	<u>(101,383)</u>	<u>52,476</u>
Cash Flows from Operations	2(b) <u>(\$93,934)</u>	<u>\$13,521</u>
NOTE 4. RECEIVABLES		
Subscriptions in Transit	10,124	4,524
Other	<u>1,376</u>	<u>--</u>
	<u>\$11,500</u>	<u>\$4,524</u>
NOTE 5. PROPERTY, PLANT & EQUIPMENT		
(a)		
Land & Buildings at Cost	6(b) 326,183	326,183
Deduct Accumulated Depreciation	<u>(24,118)</u>	<u>(18,258)</u>
	<u>302,065</u>	<u>307,925</u>
Office Furniture & Equip at Cost	43,603	38,846
Deduct Accumulated Depreciation	<u>(34,596)</u>	<u>(28,911)</u>
	<u>9,007</u>	<u>9,935</u>
Motor Vehicles at Cost	24,237	29,344
Deduct Accumulated Depreciation	<u>(5,345)</u>	<u>(26,820)</u>
	<u>18,892</u>	<u>2,524</u>
TOTAL FIXED ASSETS	<u>\$329,964</u>	<u>\$320,384</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 2009

- (a) The Property at 63 Ledger Road BEVERLEY is measured at cost at 31.12.09 & 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	307,925	9,935	2,524
Sales	--	--	(1,727)
Additions	--	4,757	24,237
Depreciation Expense	<u>(5,860)</u>	<u>(5,685)</u>	<u>(6,142)</u>
Carrying amount at the End of the Year	<u>\$302,065</u>	<u>\$9,007</u>	<u>\$18,892</u>

NOTE 6. CREDITORS & BORROWINGS	2009	2008
National Office	5,782	6,810
GST	2,583	3,375
Other Accounts Payable	10,803	19,467
	<u>19,168</u>	<u>29,652</u>

NOTE 7. PROVISIONS		
Provision Annual & Other Leave	41,052	62,499
Provision for Redundancy	--	47,413
Provision for Long Service Leave	<u>23,336</u>	<u>46,903</u>
	<u>\$64,388</u>	<u>\$156,815</u>

NOTE 8. NON CURRENT PROVISIONS		
Provision for Long Service Leave	<u>1,823</u>	<u>10,780</u>

NOTE 9. CONTINGENT LIABILITY
A contingent liability exists for losses incurred at National or Branch level.

NOTE 10. RENT OF OFFICE EQUIPMENT		
Payable within 1 year	7,167	7,167
Payable > 1 & < 5 years	<u>11,347</u>	<u>18,514</u>
	<u>\$18,514</u>	<u>\$25,681</u>

NOTE 11. PAYMENTS TO OFFICIALS		
Salaries - Elected Officers	134,574	91,031
- Other Staff	92003	121,290

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 2009

Paid to other employees out of provisions for the year		
- Annual & Long Service Leave	56,353	-
- Redundancy	51,783	-
Superannuation - Elected Officers	16,938	16,972
- Other Staff	16833	18,258

NOTE 12. DONATIONS	2009	2008
ARTBIU VIC Bushfire Appeal	1,818	---
Neil Sachse Foundation	---	1,000
Other Donations each less than \$1000.	<u>1,155</u>	<u>131</u>
	<u>\$2,973</u>	<u>\$1,131</u>

NOTE 13. SEGMENT REPORTING

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

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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

INDEPENDENT AUDITORS REPORT

Scope

The Financial Report 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 2009.

Branch Committee Responsibility

The Branch Committee and the Branch Secretary are responsible for the preparation and fair presentation of the financial report in accordance with the Fair Work (R.O.) Act 2009 and Accounting Standards. This includes responsibility for the establishment and maintenance of adequate accounting records and internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

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 committee, 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 give a true and fair view of the financial position of the Branch as at 31st December 2009 and of its performance for the year ended on that date
- the financial report is in accordance with the provisions of the Fair Work (R.O.) Act 2009
- and Australian Accounting Standards (including mandatory professional reporting requirements).

JH Doyle & Co
138 Gilles Street
ADELAIDE SA 5000

30th April 2010



C. Wellington FCPA
Registered Company Auditor



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

Telephone: (08) 82432511

FreeCell: 1800 801063

Facsimile: (08) 8243 2566

Email: theteam@artbiusant.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 2009

Notice is hereby given to all Delegates and members in accordance with the Fair Work Act 2009, that 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 31/12/2009.

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 Boards (where provided) or by other means.

In addition, the report is now available on the Branch website (www.artbiusant.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@artbiusant.org.au

Ashley Waddell
Branch Secretary

29 April 2010

FAXED
05/05/10

13 January 2010



Fair Work
Australia

Mr Ashley Waddell
Secretary, South Australian & Northern Territory Branch
Australian Rail, Tram and Bus Industry Union
GPO Box 195
WOODVILLE SA 5011



Dear Mr Waddell

**Lodgment of Financial Statements and Accounts –
Australian Rail, Tram and Bus Industry Union, South Australian and Northern Territory Branch -
for year ended 31 December 2009 (FR2009/10258)**

The financial year of the Australian Rail, Tram and Bus Industry Union, South Australian and Northern Territory Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A *general purpose financial report* [see section 253(2)]; (ii) A *Committee of Management statement* (see the General Manager's Reporting Guidelines); (iii) An *operating report* [see section 254(2)]; (iv) An *auditor's report* [see sections 257(5) to 257(11)]; and (v) A *certificate* of the *secretary or other designated officer* [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to *present the completed documents to an eligible meeting(s)* (either of the members or of the committee, whichever applies). Note that this meeting (or series of meetings) is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfvroact>. If you are in any doubt as to the requirements or wish to clarify any aspect of the relevant legislation, or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011

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