



FAIR WORK
AUSTRALIA

1 July 2011

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



Dear Mr Waddell

Re: Lodgement of Financial Statements and Accounts – South Australian & Northern Territory Branch – for year ending 31 December 2010 (FR2010/2856)

Thank you for lodging the above financial return which was received by Fair Work Australia on 21 June 2011.

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\FWA 311210 Fin Audit

Telephone: (08) 82432511

FreeCell: 1800 801063

Facsimile: (08) 8243 2566

Email: theteam@rtbusant.org.au

17 June 2011

Mr Steve Teece
Fair Work Australia
Level 8, Terrace Tower
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 31st December 2010**

Please find attached duplicate copies of the documents listed below, which we forward for lodgment in order to fulfill the reporting requirements of the Fair Work (Registered Organisations) Act 2009 (the RO Act).

- Financial Statements for the year ending 31st December 2010 and Auditors Report – two (2) copies.
- Committee of Managements Certificate dated 31st March 2011.
- A copy of the Notice which was forwarded to all Union members at all locations, together with a copy of the Full Report, dated 05 April 2011.
- The Secretary's Certificate dated 17th June 2011.
- Independent Auditor's Report dated 31st March 2011.

The Financial Statement was first presented to the Branch Executive at its meeting on **31st March 2011.**

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 **16th June 2011.**

Should you require further information regarding the General Purpose Financial Report (GFPR) for the year ending 31st December 2010, please do not hesitate to contact me.

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 of, The Operating report, The General Purpose Financial Report for the year ending 31st December 2010 and an Auditor's Report referred to in s257 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on 05 April 2011 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 31st March 2011; in accordance with s266 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 16th June 2011; in accordance with s266 of the Fair Work (Registered Organisations) Act 2009.

I have also enclosed a copy of the Notice to Members dated 05 April 2011.



Ashley Waddell
Branch Secretary

Dated this 17th of June 2011



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

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Email: theteam@rtbusant.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 2010

Once again this time of year a notice is 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 31/12/2010.

Attached to this notice is a full copy of the Financial Statements and Auditors Report sent to all locations (via facsimile, email 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.rtbusant.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 on 08 8243 2511, facsimile 08 8243 2566 or by email theteam@rtbusant.org.au

Ashley Waddell
Branch Secretary

05 April 2011

FINANCIAL STATEMENTS

OF

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

For the Year Ended 31 December 2010

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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 2010, 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 \$78,026 (2009 Surplus of \$7,222.)

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 1044 members of the Branch as at 31st December 2010.

7. EMPLOYEES OF THE BRANCH COUNCIL

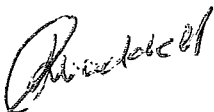
As at 31 December 2010 the Branch Council employed a total number of 3 employees on a full time basis.

8. BRANCH COUNCIL

The following persons were members of the Branch Council during the year ended 31st December 2010:

NAME	PERIOD OF APPOINTMENT
Daryl Dickson	01/01/10 to 11/12/10
David Yelland	01/01/10 to 31/12/10
Ashley Waddell	01/01/10 to 31/12/10
Kym Harris	01/01/10 to 31/12/10
Daryl Gamble	01/01/10 to 31/12/10
Shirley Bates	01/01/10 to 31/12/10
Peter Coffey	01/01/10 to 31/12/10
Michael Kavanagh	01/01/10 to 31/12/10

Signed in accordance with the resolution of the Branch Council.



A. WADDELL

DATED: 31/3/11

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


COMMITTEE OF MANAGEMENT'S CERTIFICATE

On 31st March 2011 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 2010.

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 2010;
- 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 2010 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: 31-03-11

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

BALANCE SHEET
As at 31 December 2010

	Note	31 Dec 2010 \$	31 Dec 2009 \$
CURRENT ASSETS			
Cash	3(a)	373,695	278,347
Receivables	4	<u>14,715</u>	<u>11,500</u>
TOTAL CURRENT ASSETS		<u>\$388,410</u>	<u>\$289,847</u>
NON - CURRENT ASSETS			
Property, Plant & Equipment	5	<u>315,977</u>	<u>329,964</u>
TOTAL NON - CURRENT ASSETS		<u>\$315,977</u>	<u>\$329,964</u>
TOTAL ASSETS		<u>\$704,387</u>	<u>\$619,811</u>
CURRENT LIABILITIES			
Creditors & Borrowings	7	24,821	19,168
Provisions	8	<u>62,712</u>	<u>64,388</u>
TOTAL CURRENT LIABILITIES		<u>\$87,533</u>	<u>\$83,556</u>
NON-CURRENT LIABILITIES			
Provisions	9	<u>4,396</u>	<u>1,823</u>
TOTAL NON-CURRENT LIABILITIES		<u>\$4,396</u>	<u>\$1,823</u>
TOTAL LIABILITIES		<u>\$91,929</u>	<u>\$85,379</u>
NET ASSETS		<u>\$612,458</u>	<u>\$534,432</u>
Retained Profits		<u>\$612,458</u>	<u>\$534,432</u>
TOTAL EQUITY		<u>\$612,458</u>	<u>\$534,432</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 2010

	Note	31 Dec 2010 \$	31 Dec 2009 \$
INCOME			
Members Contributions	1(a)	462,220	405,010
Branch Levies	1(a)	57,536	50,140
Interest Received		16,331	17,995
National Office Reimbursements		---	12,659
Sundry Income		3,231	2,909
		<hr/>	<hr/>
TOTAL INCOME		<u>\$539,318</u>	<u>\$488,713</u>
LESS EXPENDITURE INCURRED			
Affiliation Fees		6,058	8,224
Capitation Fees Nat ART & BIU		69,558	58,172
Audit & Accountancy Fees		5,745	5,605
Bank Fees		1,541	1,435
Computer Expenses		5,944	5,369
Depreciation & Capital Allowance		13,987	17,687
Diaries & Pens etc		1,849	2,145
Donations		1,100	2,973
Fringe Benefits Tax		1,539	---
Meeting & Entertainment Expenses		3,090	5,596
Insurance		3,994	3,892
Legal & Industrial Expenses		3,784	(315)
Light & Power		4,081	2,995
Office Expenses		1,094	1,250
Motor Vehicle Expenses		7,702	7,070
Members Indemnity Insurance		37,875	36,875
Postage		1,093	1,155
Printing & Stationery		1,153	1,700
Publications		2,347	2,777
Provision for Redundancy		---	4,370
Prov for Annual & Other Leave		(4,251)	(3,671)
Provision for Long Service Leave		5,148	6,054
Rates & Taxes		2,876	2,857
Rent of Office Equipment	10	7,319	10,203
Repairs & Maintenance		1,395	2,022
Salary & Allowances	11	223,751	226,577
Staff Training		2,685	---
Superannuation	11	19,772	33,771

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 2010

	Note	31 Dec 2010	31 Dec 2009
		\$	\$
Sundry Expenses		124	504
Telephone / Facsimile		11,088	11,795
Travel & Accommodation		10,023	11,733
Workcover Levy		3,828	3,841
Workcover Expenses		<u>4,000</u>	<u>6,830</u>
TOTAL EXPENSES INCURRED		<u>\$461,292</u>	<u>\$481,491</u>
(DEFICIT) SURPLUS FOR THE YEAR		<u>\$78,026</u>	<u>\$7,222</u>

STATEMENT OF CHANGES IN EQUITY
For the Year Ended 31 December 2010

	\$	\$
Opening Balance	534,432	527,210
SURPLUS (DEFICIT) FOR THE YEAR	<u>78,026</u>	<u>7,222</u>
CLOSING BALANCE	<u>\$612,458</u>	<u>\$534,432</u>

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

STATEMENT OF CASH FLOWS
For the Year Ended 31 December 2010

	2010	2009
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	516,541	450,018
Other Operating receipts	3,231	14,317
Payments to suppliers and employees	(440,755)	(576,265)
Interest received	16,331	17,995
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) <u>\$95,348</u>	<u>(\$93,934)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Property & Improvements Purchased	---	1,727
Plant & Motor Vehicle Purchased	---	(28,994)
Proceeds from sale of Plant	---	---
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>---</u>	<u>(\$27,267)</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	\$95,348	(\$121,201)
 CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>278,347</u>	<u>399,548</u>
 CASH AT THE END OF THE FINANCIAL YEAR	2(a) <u>\$373,695</u>	<u>\$278,347</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 2010

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. Except for contributions in transit 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 diminishing value method
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 2010

	31 Dec 2010	1 Dec 2009
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:		
	2010	2009
	\$	\$
Cash at Commonwealth Bank Account	121,583	42,523
Cash at Community CPS Credit Union	251,112	234,824
Petty Cash	<u>1,000</u>	<u>1,000</u>
	2(a) <u>\$373,695</u>	<u>\$278,347</u>
(b) Reconciliation of Net Cash from Operating Activities to the Surplus/ (Deficit) For the year.		
Profit (Loss) from Ordinary Activities	78,026	7,222
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	<u>13,987</u>	<u>17,687</u>
	92,013	24,909
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	(3,215)	(6,976)
(Decrease)/Increase in Payables	5,653	(10,484)
Increase in Provisions	<u>897</u>	<u>(101,383)</u>
Cash Flows from Operations	2(b) <u>\$95,348</u>	<u>(\$93,934)</u>
NOTE 4. RECEIVABLES		
Subscriptions in Transit	14,715	10,124
Other	<u>---</u>	<u>1,376</u>
	<u>\$14,715</u>	<u>\$11,500</u>
NOTE 5. PROPERTY, PLANT & EQUIPMENT		
(a)		
Land & Buildings at Cost	6(b) 326,183	326,183
Deduct Accumulated Depreciation	<u>(29,872)</u>	<u>(24,118)</u>
	<u>296,311</u>	<u>302,065</u>
Office Furniture & Equip at Cost	43,585	43,603
Deduct Accumulated Depreciation	<u>38,088</u>	<u>(34,596)</u>
	<u>5,497</u>	<u>9,007</u>
Motor Vehicles at Cost	24,237	24,237
Deduct Accumulated Depreciation	<u>10,068</u>	<u>(5,345)</u>
	<u>14,169</u>	<u>18,892</u>
TOTAL FIXED ASSETS	<u>\$315,977</u>	<u>\$329,964</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 2010

- (a) At 31/12/10 The Property at 63 Ledger Road BEVERLEY is valued at cost & 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	302,065	9,007	18,892
Sales	--	--	--
Additions	--	--	--
Depreciation Expense	<u>(5,754)</u>	<u>(3,510)</u>	<u>(4,723)</u>
Carrying amount at the End of the Year	<u>\$296,311</u>	<u>\$5,497</u>	<u>\$14,169</u>

NOTE 6. CREDITORS & BORROWINGS		2010	2009
National Office		6,420	5,782
GST		3,416	2,583
Other Accounts Payable		<u>14,985</u>	<u>10,803</u>
		<u>24,821</u>	<u>19,168</u>
NOTE 7. PROVISIONS			
Provision Annual & Other Leave		36,801	41,052
Provision for Long Service Leave		<u>25,911</u>	<u>23,336</u>
		<u>\$62,712</u>	<u>\$64,388</u>
NOTE 8. NON CURRENT PROVISIONS			
Provision for Long Service Leave		<u>4,396</u>	<u>1,823</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>4,181</u>	<u>11,347</u>
		<u>\$11,348</u>	<u>\$18,514</u>
NOTE 11. PAYMENTS TO OFFICIALS			
Salaries - Elected Officers		93,961	134,574
- Other Staff		129,790	92,003

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 2010

Paid to other employees out of provisions for the year		
- Annual & Long Service Leave	---	56,353
- Redundancy	---	51,783
Superannuation - Elected Officers	8,237	16,938
- Other Staff	11,535	16,833

NOTE 12. DONATIONS	2010	2009
ARTBIU VIC Bushfire Appeal	---	1,818
Other Donations each less than \$1000.	<u>1,100</u>	<u>1,155</u>
	<u>\$1,100</u>	<u>\$2,973</u>

NOTE 13. 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 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 2010.

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 2010 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



C. Wellington FCPA
Registered Company Auditor

31/3/11



FAIR WORK
AUSTRALIA

11 January 2011

Mr Ashley Waddell
Branch Secretary
Australian Rail, Tram and Bus Industry Union –
South Australian and Northern Territory Branch
ashley@artbusant.org.au

Dear Mr Waddell,

**Lodgement of Financial Documents for year ended 31 December 2010 [FR2010/2856]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Rail, Tram and Bus Industry Union - South Australian and Northern Territory Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements, but I also describe the sequence here.

When the accounts have been prepared ready for the auditor, you or other officers of the Committee of Management must complete, sign and date a "Committee of Management Statement". This Statement effectively approves the accounts for audit and is usually completed at a "first" Committee meeting.

When the auditor has completed his or her audit, he or she must sign and date the "Auditor's Report". The signing and dating of the Auditor's Report may coincide with the date of the "first" Committee Meeting.

Only when the Auditor's Report has been signed and dated is the financial report ready for distribution or publication for the members. This is because the members must be able to see that the report has been audited.

The final event is a formal presentation of the financial report to a "second" meeting. This can be a general meeting of the members, or a separate meeting of the Committee. A general meeting of the members is the default format unless your rules provide for members to petition a special general meeting to consider the report, in which case you can avail itself of the convenience of a Committee meeting instead (see s266).

If you intend to present the report to a general meeting, you must not hold the meeting until at least 21 days have elapsed since distributing or publishing the report to your members. (see s265(5)) If you intend and are permitted to present the report to a Committee meeting, this can be held at any time after the Auditor has signed his report. But this must be a "second" Committee meeting, separate from that at which the various documents were originally signed.

The documents must be lodged within 14 days of the "second" meeting. Your Certificate should provide the date the report was distributed/made available to the members and the date of presentation to the "second" meeting. This will enable Fair Work Australia to be satisfied that you have complied with the relevant sections of the Act

For additional information, if you need it, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website (www.fwa.gov.au). You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#)

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at RIASydney@fwa.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990 .

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6666 or by email at RIASydney@fwa.gov.au.

Yours sincerely,



Steve Teece
Registered Organisations – New South Wales
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)*

Provide full report free of charge to members – s265 The full report includes: <input type="checkbox"/> the General Purpose Financial Report (which includes the Committee of Management Statement); <input type="checkbox"/> the Auditor's Report; and <input type="checkbox"/> the Operating Report.	/ /
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*(a) if the report is to be presented to 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.*

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate++ – s268	/ /
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Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.