



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/732-[139V-TAS]

Mr Gerard M Shelverton
Branch Secretary
Australian Rail, Tram and Bus Industry Union
Tasmanian Branch
PO Box 682
MOONAH TAS 7009

Dear Mr Shelverton

**Re: Australian Rail, Tram and Bus Industry Union-Tasmanian Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2003.

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

Now that the financial year for 31 December, 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

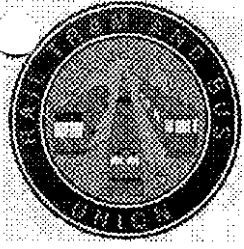
Please note that a branch of an organisation may be exempted from the accounting, auditing and reporting obligations in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

E-mail: belinda.penna@air.gov.au
9 January 2004



Rail, Tram & Bus Union, Tasmania Branch
PO Box 682, Moonah, Tas 7009

(Office hours 9.00am to 12.00pm Monday to Friday)

ABN 17 375 340 137

Secretary: Gerard Shelverton

Ph: (03) 6228 6188 Fax: (03) 6228 6908

Email: rtbu.tas@tassie.net.au

Mobile: 0417 566 487

17TH August, 2004

The Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2011

Dear Sir/Madam,

Australian Rail, Tram & Bus Industry Union, Tasmania Branch
T/as THE RAIL, TRAM & BUS UNION, Tasmania Branch
FINANCIAL DOCUMENTS OF THE UNION 2003

Attached please find duplicate copies of the documents listed below, which we wish to lodge to fulfil the reporting requirements of the Act:

- Financial Statements for the Year Ended 31st December, 2003 and Auditor's Report.
- Committee of Management's Certificate dated 18th May, 2004.
- Accounting Officer's Certificate dated 18th May, 2004.

AND The Secretary's Certificate dated 17th August 2004.

Yours faithfully,

Gerard Shelverton
BRANCH SECRETARY



SECRETARY'S CERTIFICATE

I, **Gerard SHELVERTON** being the Branch Secretary of the Australian Rail, Tram and Bus Industry Union, Tasmania Branch trading as the Rail, Tram and Bus Union, Tasmania Branch do hereby state that the attached documents are copies of the reports and audited accounts and financial statements for the year ending on 31st day of December, 2003 that were:

- (i) supplied to members through mail distribution on 16th July 2004 and is available free of charge on request
- (ii) first presented to the Branch Council Meeting, being our committee of management on the Monday, 31st May, 2004.
- (iii) second presentation to the Branch Executive, being our committee of management on the 5th August, 2004.


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BRANCH SECRETARY

dated this: Tuesday, 17th August, 2004



AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
TASMANIAN BRANCH
ABN 17 375 340 137

2003 ANNUAL REPORT



MICHAEL G. SPENCER

ACCOUNTANTS & BUSINESS CONSULTANTS

237 Main Rd Moonah TAS 7009,
PO Box 714 Moonah TAS 7009

Telephone (03) 6273 1466
Facsimile (03) 6272 2698

Email: auditax@southcom.com.au

ABN: 59 765 885 131

AUDITOR'S REPORT

I have inspected and audited the accounting records kept by the Australian Rail, Tram and Bus Industry Union, Tasmanian Branch in respect of the year ended 31st December, 2003 and have received all the information and explanations I required for the purpose of my audit.

- (1) There were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the receipts of the Union (including receipts from members) and the nature and purposes of payments, and
- (2) The attached accounts and statements, prepared on an accrual basis and under the historical cost convention, and in accordance with section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
 - (a) The financial affairs of the Branch as at 31st December, 2003, and,
 - (b) The Income and Expenditure the Branch for the year ended on that date.
- (3) A satisfactory system of recording the collection during the financial year, of income from members and other income has been maintained; and
- (4) The sources and nature of all income received and the nature and purposes of all expenditure made, by the Union during the financial year have been correctly recorded; and
- (5) All information and explanations that were required of Officers of the Union were furnished.


MICHAEL G SPENCER FCPA
REGISTERED COMPANY AUDITOR

237 Main Road
Moonah, TAS

DATE: *18th* *MAY* 2004

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
TASMANIAN BRANCH
ABN 17 375 340 137

CERTIFICATE OF COMMITTEE OF MANAGEMENT

In pursuance of the provisions of sub-section 273(2) and Regulations 109(1)(b) and 109(2) of the Workplace Relations Act 1996, we, Gerard Shelverton and Sandro Amicosante being members of the Committee of Management of the Australian Rail, Tram and Bus Industry Union - Tasmanian Branch, do state on behalf of the Committee of Management and in accordance with a resolution passed by the Committee that:

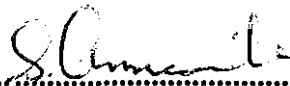
- (1) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the branch as at 31st December, 2003.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 31st December, 2003, in accordance with the rules of the branch.
- (3) To the knowledge of any member of the committee, there have been no instances where records of the branch of other documents, (not being documents containing information made available to a member of the branch under sub-section 274(1) of the Workplace Relations Act 1996, or copies of those records or other documents, or copies of the rules of the organisation have not been furnished, or made available to members in accordance with the requirements of the Act, the Regulations thereto, or the rules of the branch.
- (4) The Branch has complied with subsection 279 (1) and (6) of the act in relation to the financial accounts in respect of the period ended 31st December 2002 and the auditor's report thereon.

Signed at Hobart, Tasmania

GERARD SHELVERTON.....



SANDRO AMICOSANTE.....



DATED:- 18th May 2004

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
TASMANIAN BRANCH
ABN 17 375 340 137

ACCOUNTING OFFICER'S CERTIFICATE

In pursuance of the provisions of Regulation 109 under the Workplace Relations Act 1996, I, Gerard Shelverton certify that as at 31st December, 2003 the number of persons, that were members of the Australian Rail Tram and Bus Industry Union - Tasmanian Branch was 373.

In my opinion,

- (1) The attached accounts show a true and fair view of the financial affairs of the branch as at 31st December, 2003.
- (2) A record has been kept of moneys paid by, or collected from members of the branch and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited in accordance with the rules of the branch;
- (3) Before any expenditure was incurred by the branch, approval of the incurring of the expenditure was obtained in accordance with the rules of the branch;
- (4) No payments were made out of the fund referred to in Regulation 109 for a purpose other than the purpose for which the fund was operated;
- (5) Loans or other financial benefits granted to persons holding office in the branch were authorised in accordance with the rules of the branch;
- (6) The register of members of the branch was maintained in accordance with the Act.


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GERARD SHELVERTON
BRANCH SECRETARY

DATED: 18th May.....2004

Australian Rail, Tram And Bus Industry Union – Tasmanian Branch

ABN 17 375 340 137

Statement Of Income & Expenditure
For The Year Ended 31st December 2003

| | <u>This Year</u> | <u>Last Year</u> |
|---|-------------------------|---------------------------|
| <u>Income</u> | \$ | \$ |
| Members' Subscriptions | 69729.50 | 63940.15 |
| Rental Income & Rates Recovery | 5544.94 | 13523.51 |
| Interest Received | 18.69 | - |
| GST – Additional Recovery due | <u>498.23</u> | <u>-</u> |
| | <u>75791.36</u> | <u>77463.66</u> |
| | | |
| <u>Expenditure</u> | | |
| Advertising | 126.20 | 169.64 |
| Affiliation Fees (See also Conference Expenses) | 10762.53 | 17075.41 |
| Auditor's Fee - Audit | 2236.38 | 2500.00 |
| Bank Charges | 1187.19 | 1036.65 |
| Borrowing Costs | 100.00 | - |
| Debt collection | 943.91 | 574.01 |
| Depreciation - Furniture & Fittings | 1059.00 | 1268.00 |
| Depreciation - Buildings | - | 5938.00 |
| Donations, Gifts & Members Expenses | 456.35 | 818.37 |
| Electricity | 561.20 | 547.12 |
| Meeting & Conference Expenses | 8308.98 | 1962.90 |
| Insurance | 2746.68 | 2556.32 |
| Interest Paid - CBA | 660.93 | 2353.93 |
| Legal Opinions/Cases | 150.00 | 1119.29 |
| Long Service Leave – Current | 236.08 | - |
| Loss on Disposal of Asset | 36.00 | - |
| Lost Time | 9046.91 | 2557.25 |
| Motor Vehicle Expenses | 4335.06 | 2678.22 |
| Payroll Tax | 232.41 | 200.27 |
| Printing, Stationery & Office Costs | 5965.26 | 3437.97 |
| Rates, Taxes & Body Corporate Fees | 3684.78 | 8553.86 |
| Staff Training & Welfare | 1533.55 | - |
| Superannuation Contributions | 1984.84 | 1711.98 |
| Telephone & Internet | 7067.67 | 6802.83 |
| Wages - Officials | 8160.00 | 6520.00 |
| Wages - Other | <u>12655.62</u> | <u>12024.90</u> |
| | <u>84237.53</u> | <u>82406.92</u> |
| | | |
| Operating Deficit for the year | | |
| Before Abnormal Item | (8446.17) | (4943.66) |
| | | |
| <u>Abnormal Item</u> | | |
| Land & Buildings Revaluation Decrement | - | (96548.00) |
| Loss on Sale of Properties | (3804.00) | - |
| Debt Forgiven National Office | 25732.68 | - |
| Long Service Leave Provision – Prior Years | <u>(2301.78)</u> | <u>-</u> |
| | | |
| Operating Surplus/(Deficit) for the year | <u>11180.73</u> | <u>(101491.26)</u> |

The accompanying notes form part of these financial statements.

Australian Rail, Tram And Bus Industry Union – Tasmanian Branch

ABN 17 375 340 137

Balance Sheet

As At 31st December 2003

| | <u>This Year</u> | <u>Last Year</u> |
|--|-------------------------|-------------------------|
| | \$ | \$ |
| <u>Members' Funds</u> | | |
| Balance At Beginning Of Year | 40395.98 | 141887.24 |
| Surplus/(Deficit) For Year | <u>11180.73</u> | <u>(101491.26)</u> |
| <u>Total Members' Funds</u> | <u>51576.71</u> | <u>40395.98</u> |
| Represented By: | | |
| <u>Current Assets</u> | | |
| Cash On Hand | 450.00 | 450.00 |
| Sundry Debtors | 14255.36 | 9293.84 |
| GST Clearing Account | 6403.41 | 1485.60 |
| Cash At Bank - Operating A/C | 1336.44 | 1621.55 |
| - GST A/C | 16.00 | 432.57 |
| - Members Equity | <u>3318.69</u> | <u>-</u> |
| <u>Total Current Assets</u> | <u>25779.90</u> | <u>13283.56</u> |
| <u>Non - Current Assets</u> | | |
| Land & Buildings – Moonah Centre (at independent valuation) | 40000.00 | 90000.00 |
| Furniture & Fittings (at cost) | 17141.27 | 13703.00 |
| Less: Accumulated Depreciation | <u>(12976.00)</u> | <u>(12320.00)</u> |
| <u>Total Non-Current Assets</u> | <u>44165.27</u> | <u>91383.00</u> |
| <u>Total Assets</u> | <u>69945.17</u> | <u>104666.56</u> |
| <u>Current Liabilities</u> | | |
| Trade Creditors | 13215.31 | 46370.91 |
| Loan - CBA - Moonah Centre | - | 15602.51 |
| Loan for Computer – Current | <u>796.76</u> | <u>-</u> |
| <u>Total Current Liabilities</u> | <u>14012.07</u> | <u>61973.42</u> |
| <u>Non-Current Liabilities</u> | | |
| Loan - CBA - Moonah Centre | - | 2297.16 |
| Provision for Long Service Leave | 2537.86 | - |
| Loan for Computer – Non Current | <u>1818.53</u> | <u>-</u> |
| <u>Total Non-Current Liabilities</u> | <u>4356.39</u> | <u>2297.16</u> |
| <u>Total Liabilities</u> | <u>18368.46</u> | <u>64270.58</u> |
| <u>Net Assets</u> | <u>51576.71</u> | <u>40395.98</u> |

These accompanying notes form part of these financial statements.

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
TASMANIAN BRANCH
ABN 17 375 340 137

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2003
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Summary of significant accounting policies:-

The Branch changed its accounting policy in regard to accounting for member subscriptions whereby the accrual method of accounting for member subscriptions has been adopted as the Committee of Management believe the change will improve the relevance and reliability of the Branch's financial report. The financial effect of this change in accounting policy has been to recognise \$3660 as revenue in operating surplus for the year. The accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

- (a) The accounts have not been adjusted to record either changes in general purchasing power of the dollar or in the prices of specific assets.
- (b) Depreciation of fixed assets is calculated on the straight-line balance method in order to write the assets off over their useful life.
- (c) No provision for income tax is necessary as "Trade Unions" are exempt from income tax under section 23 (f) of the Income Tax Assessment Act.

INFORMATION TO BE PROVIDED TO MEMBERS OF REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of subsections (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

PENALTY: \$1000



Australian Government
Australian Industrial Registry

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

Mr Gerard Shelverton
Branch Secretary
ARTBIU
Tasmanian Branch
PO Box 682
MOONAH TAS 7009

Dear Mr Shelverton

**Re: Lodgement of the Financial Statements and Accounts for the ARTBIU Tasmanian
Branch for the year ending 31 December 2003 (FR2003/732)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 23 August 2004.

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

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

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

31 August 2004