



Australian Government
Australian Industrial Registry

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

Ref: FR2004/729-[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

Financial Return - year ending 31 December, 2004

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

New legislation

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

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

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

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

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

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

Reporting Unit

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

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

Industrial Registrar’s Guidelines

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

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

Timeline Planner and Checklist

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

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

Three Reports

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

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

Financial Statements containing:

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

Notes to the Financial Statements containing:

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

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

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

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

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

First Meeting (Committee of Management)

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

The Auditor

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

Informing Your Members

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

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

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

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

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

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

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

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

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

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

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

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/729**.

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

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

Complying with time limits

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

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

Extensions of Time

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

Reduced Reporting Requirements

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

Contact the Registry

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

Information on AIRC Website

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

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

Yours sincerely



for Deputy Industrial Registrar
20 January 2005

Attachment B

Documents Checklist

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

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

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

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

Committee Of Management Statement

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

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

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

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

Title of Office held:

Signature:

Date:

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

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

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

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

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

Signature

Date:

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

(a) the secretary; or

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

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

³*Insert whichever is applicable*

McKERROW, Peter

From: McKERROW, Peter
Sent: Thursday, 23 June 2005 11:07 AM
To: 'rtbu.tas@tassie.net.au'
Cc: PENNA, Belinda
Subject: Financial return FR2004 729

ARTBIU
Tasmanian Branch

Attn: Cathy

I refer to our phone discussion this morning.

As noted in the Registry's letter of 19 January 2005, in certain circumstances a Registrar may grant an extension of time to a reporting unit to complete its financial reporting requirements.

I have set out below what power a Registrar has to extend time limits for reporting under sections 265 and 266 of the RAO Schedule.

This will depend on which of the following two reporting options a reporting unit chooses:

s265(5)(a) - presenting full report to members' meeting(s)

The reporting unit provides the full report (or a concise report) to members and after no less than 21 days, presents the full report to a general meeting of members. If you choose this option, the general meeting must be held within 6 months of the end of a financial year.

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period during which the general meeting must be held by no more than one month, namely from 6 months to no more than 7 months from the end of a financial year.

Effect of Extending Time by one month

The general meeting must be held with 7 months of the end of the financial year; the full or concise report must still be provided to members at least 21 days before the general meeting.

s265(5)(b) - presenting full report to committee of management meeting

The reporting unit provides the full report (or a concise report) to members and presents the full report to a meeting of its committee of management. If you choose this option, you must provide the report to members within 5 months of the end of the financial year. The committee of management meeting must be held within six months of the end of the financial year - see s265(1) and (3). This option is only available if the rules of your reporting unit provide for the matters specified in s266(3).

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

Effect of Extending Time by one month

The full or concise report must be provided within 6 months of the end of the financial year and the committee of management meeting must be held within 7 months of the end of the financial year.

Making an application under s265(5)

If your reporting unit considers it is eligible and wishes to apply for an extension of time, its application should state clearly:

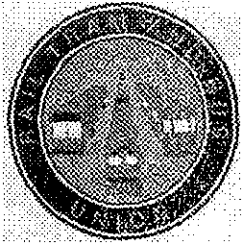
- whether it intends to present the full report to members' meeting or a committee of management meeting; and
- the period of extension it seeks; and
- provide reasons.

The application should be signed by an officer of the reporting unit.

If you have any queries, please contact me at this email address. As I will be away Friday and Monday, please mark any applications to the attention of Belinda Penna.

Yours faithfully

Peter McKerrow
Asst. Manager
NSW Registry



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
Acting Secretary: Sandro Amicosante
Mobile: 0428 733 783
Ph: (03) 6228 6188 Fax: (03) 6228 6908
Email: rtbu.tas@tassie.net.au

27th June 2005

Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

ATTENTION: Belinda Penna

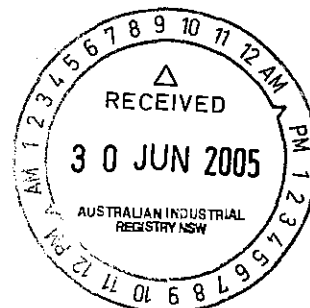
Dear Belinda

I am in receipt of email from Mr Peter McKerrow in relation to extension to reporting time of financial reports as emailed on Thursday, 23rd June.

The Rail, Tram & Bus Union, Tas. Branch wish to apply for an extension of one month until 31 July 2005 . The report will be presented to a committee of management on 31st July 2005. There has been several unforeseen delays in relation to the completion of our financial report .

Looking forward to your favourable reply

Sandro Amicosante
Acting Branch Secretary
RTBU Tas. Branch





Australian Government
Australian Industrial Registry

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

Mr Sandro Amicosante
Acting Branch Secretary
Australian Rail Tram & Bus Industry Union
Tasmanian Branch
PO Box 682
MOONAH TAS 7009

Dear Mr Amicosante

**Request for Extension of Time - Financial Report for the year ending 31 December 2004
(FR2004/681)**

I refer to your letter of 27 June 2005, which was lodged in the Registry on 30 June 2005, requesting an extension of time to provide members of the Branch with a copy of the financial statements and accounts for the financial year ending 31 December 2004. ^

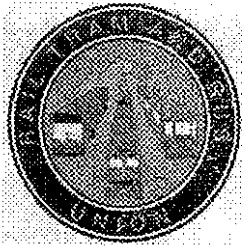
Under s265(5) of the RAO Schedule I hereby grant the Branch an extension of time until 30 June 2005 (being the latest date allowable under s265(5)) in which to provide a copy of the financial documents to the members.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Barry Jenkins'.

Barry Jenkins
Deputy Industrial Registrar

21 July 2005



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

Acting Secretary: Sandro Amicosante

Mobile: 0428 733 783

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

Email: rtbu.tas@tassie.net.au

2ND August 2005

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 2004**

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

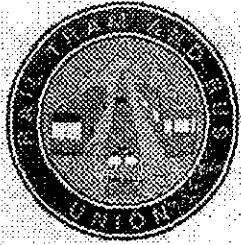
- Financial Statements for the Year Ended 31st December, 2004 and Auditor's Report.
- Committee of Management's Certificate dated 31st July 2005.
- Accounting Officer's Certificate dated 2nd August 2005 .
- Operating Report for year ended 31st December 2004

AND The Secretary's Certificate dated 3rd August, 2005.

Yours faithfully,



**Sandro Amicosante
Acting BRANCH SECRETARY**



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

Acting Secretary: Sandro Amicosante

Mobile: 0428 733 783

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

Email: rtbu.tas@tassie.net.au

2ND August 2005

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 2004**

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, 2004 and Auditor's Report.
- Committee of Management's Certificate dated 31st July 2005.
- Accounting Officer's Certificate dated 2nd August 2005 .
- Operating Report for year ended 31st December 2004

AND The Secretary's Certificate dated 3rd August, 2005.

Yours faithfully,

Sandro Amicosante
Acting BRANCH SECRETARY

SECRETARY'S CERTIFICATE

I, **Sandro Amicosante** being the Acting 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, 2004 that were:

- (i) supplied to members through mail distribution on 2nd August 2005 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 July, 2005.


.....
ACTING BRANCH SECRETARY

dated this: Wednesday, 3rd August 2005

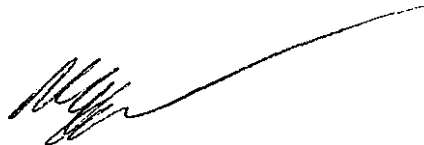
AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
TASMANIAN BRANCH
ABN 17 375 340 137

2004 ANNUAL REPORT

AUDITOR'S REPORT

We 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, 2004 and have received all the information and explanations we required for the purpose of our 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, 2004, 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: 26th JULY 2005

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

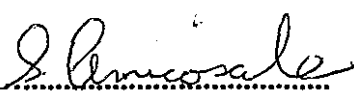
CERTIFICATE OF COMMITTEE OF MANAGEMENT

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, Jamie Cole 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, 2004.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 31st December, 2004, 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 2004 and the auditor's report thereon.

Signed at Hobart, Tasmania

JAMIE COLE.....

SANDRO AMICOSANTE.....

DATED:- 31/7/05 2005

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, 2004 the number of persons, that were members of the Australian Rail Tram and Bus Industry Union - Tasmanian Branch was 373.

In our opinion,

- (1) The attached accounts show a true and fair view of the financial affairs of the branch as at 31st December, 2004.
- (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.


.....
SANDRO AMICOSANTE
BRANCH SECRETARY

DATED:.....2/5/.....2005

Summary Of The Financial Accounts Of The
Australian Rail, Tram & Bus Industry Union - Tasmanian Branch
ABN 17 375 340 137
For The Year Ended 31st December 2004

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and the following summary is provided for members in accordance with section 279 (1) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge for members who request same.

Certificates required to be given under the Act by the Accounting Officer and State Executive have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Workplace Relations Act 1996, as amended, 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

Income And Expenditure For The Year Ended 31st December 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
Subscriptions	70830	69729
Other Income	<u>2314</u>	<u>6062</u>
<u>TOTAL INCOME</u>	73144	75791
<u>LESS EXPENDITURE</u>	<u>77159</u>	<u>84237</u>
<u>OPERATING DEFICIT FOR YEAR</u>		
<u>BEFORE ABNORMAL ITEM</u>	(4015)	(8446)
 <u>ABNORMAL ITEM</u>		
Land & Buildings Revaluation Decrement	-	-
Loss on Disposal of Building	-	(3804)
Provision for Long Service Leave	-	(2302)
Debt Forgiven	-	<u>25733</u>
<u>OPERATING SURPLUS/(DEFICIT) FOR YEAR</u>	<u>(4015)</u>	<u>11181</u>

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

.....
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2004
.....

Summary of significant accounting policies:-

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

Summary Of The Financial Accounts Of The
Australian Rail, Tram & Bus Industry Union - Tasmanian Branch
ABN 17 375 340 137
For The Year Ended 31st December 2004

BALANCE SHEET AS AT 31ST DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
<u>ACCUMULATED FUNDS</u>	<u>47562</u>	<u>51577</u>
<u>Represented By :</u>		
Current Assets	20927	25780
Non-Current Assets	<u>42574</u>	<u>44165</u>
	63501	69945
<u>Less Current Liabilities</u>	12049	14012
Non - Current Liabilities	<u>3890</u>	<u>4356</u>
	<u>47562</u>	<u>51577</u>

AUDITORS CERTIFICATE

I certify that the above summary is a fair and accurate summary of the report, accounts and statements of the Australian Rail, Tram & Bus Industry Union, Tasmanian Branch for the year ended 31st December 2004.

My Auditors' Report dated 2005 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



.....
M. G. SPENCER FCPA
Registered Company Auditor

237 MAIN ROAD
MOONAH TAS 7009

Dated : 30th July 2005

Australian Rail, Tram And Bus Industry Union – Tasmanian Branch

ABN 17 375 340 137

Statement Of Income & Expenditure
For The Year Ended 31st December 2004

	<u>This Year</u>	<u>Last Year</u>
<u>Income</u>	<u>\$</u>	<u>\$</u>
Members' Subscriptions	70830.19	69729.50
Rental Income & Rates Recovery	2176.83	5544.94
Interest Received	133.15	18.69
GST – Additional Recovery due	-	498.23
	<u>73140.17</u>	<u>75791.36</u>
<u>Expenditure</u>		
Advertising	(3.82)	126.20
Affiliation Fees (See also Conference Expenses)	11868.20	10762.53
Auditor's Fee - Audit	2730.02	2236.38
Bank Charges	774.41	1187.19
Borrowing Costs	-	100.00
Debt collection	1102.25	943.91
Depreciation - Furniture & Fittings	1591.00	1059.00
Depreciation - Buildings	-	-
Donations, Gifts & Members Expenses	1538.80	456.35
Electricity	528.09	561.20
Meeting & Conference Expenses	2946.94	8308.98
Insurance	2579.40	2746.68
Interest Paid - CBA	227.71	660.93
Legal Opinions/Cases	340.00	150.00
Long Service Leave – Current	236.08	236.08
Loss on Disposal of Asset	-	36.00
Lost Time	8809.16	9046.91
Motor Vehicle Expenses	2289.42	4335.06
Payroll Tax	532.17	232.41
Printing, Stationery & Office Costs	5250.50	5965.26
Rates, Taxes & Body Corporate Fees	2508.42	3684.78
Repairs	93.36	-
Staff Training & Welfare	848.99	1533.55
Superannuation Contributions	1940.84	1984.84
Telephone & Internet	6099.89	7067.67
Wages - Officials	-	8160.00
Wages - Other	<u>22322.82</u>	<u>12655.62</u>
	<u>77154.65</u>	<u>84237.53</u>
Operating Deficit for the year		
Before Abnormal Item	(4014.48)	(8446.17)
<u>Abnormal Item</u>		
Land & Buildings Revaluation Decrement	-	-
Loss on Sale of Properties	-	(3804.00)
Debt Forgiven National Office	-	25732.68
Long Service Leave Provision – Prior Years	-	(2301.78)
Operating Surplus/(Deficit) for the year	<u>(4014.48)</u>	<u>11180.73</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 2004

	<u>This Year</u>	<u>Last Year</u>
	\$	\$
<u>Members' Funds</u>		
Balance At Beginning Of Year	51576.71	40395.98
Surplus/(Deficit) For Year	(4014.48)	11180.73
<u>Total Members' Funds</u>	<u>47562.23</u>	<u>51576.71</u>
Represented By:		
<u>Current Assets</u>		
Cash On Hand	450.00	450.00
Sundry Debtors	9017.75	14255.36
GST Clearing Account	(693.07)	6403.41
Cash At Bank - Operating A/C	2163.95	1336.44
- GST A/C	1011.01	16.00
- Members Equity	<u>8977.25</u>	<u>3318.69</u>
<u>Total Current Assets</u>	<u>20926.89</u>	<u>25779.90</u>
<u>Non - Current Assets</u>		
Land & Buildings – Moonah Centre (at independent valuation)	40000.00	40000.00
Furniture & Fittings (at cost)	17141.27	17141.27
Less: Accumulated Depreciation	<u>(14567.00)</u>	<u>(12976.00)</u>
<u>Total Non-Current Assets</u>	<u>52574.27</u>	<u>44165.27</u>
<u>Total Assets</u>	<u>63501.16</u>	<u>69945.17</u>
<u>Current Liabilities</u>		
Trade Creditors	11251.75	13215.31
Loan - CBA - Moonah Centre	-	-
Loan for Computer – Current	<u>796.76</u>	<u>796.76</u>
<u>Total Current Liabilities</u>	<u>12048.51</u>	<u>14012.07</u>
<u>Non-Current Liabilities</u>		
Loan - CBA - Moonah Centre	-	-
Provision for Long Service Leave	2773.94	2537.86
Loan for Computer – Non Current	<u>1116.48</u>	<u>1818.53</u>
<u>Total Non-Current Liabilities</u>	<u>3890.42</u>	<u>4356.39</u>
<u>Total Liabilities</u>	<u>15938.93</u>	<u>18368.46</u>
<u>Net Assets</u>	<u>47562.23</u>	<u>51576.71</u>

These accompanying notes form part of these financial statements.

OPERATING REPORT FOR THE RAIL, TRAM AND BUS UNION (RTBU) TASMANIA BRANCH

OPERATING REPORT FOR THE RAIL TRAM AND BUS UNION (RTBU) TASMANIAN BRANCH

SCOPE OF OPERATING REPORT

This operating report covers the activities of the Rail, Tram, & Bus Union (RTBU) Tasmanian Branch for the calendar year 1 January 2004 to 31 December 2004, the results of those activities and any significant changes in the nature of the activities as required under s.254 **Workplace Relations Act 1996**.

1. The Principle Activities and Results of the Activities of the National Council

The RTBU (Tasmanian Branch) is a branch of the federally registered RTBU representing members whose usual place of work is located within the state of Tasmania. The Tasmanian Branch has members employed in Rail and Bus sectors who are employed by the public and private sectors. The reporting unit's activities are directed by the Tasmanian Branch Executive and Branch council.

The principle activities and results of these activities fell into the following categories.

Activities	2004 Results
Making agreements with employers	
Implementation of Branch Council's membership agenda, including providing assistance and strategic advice to individual members in relation to workplace issues.	Received applications for admittance of 18 new members.
Attended meetings called by peak union bodies in Tasmania.	Attended 12 meetings called by Unions Tasmania
Training delegates and representatives.	5 workplace delegates were trained.

2. Any Significant Changes In

The principle activities of the Branch during the year were that of a registered trade union. No significant change occurred in the nature of those activities during the year.

3. Details of Any Significant Changes in Financial

Significant changes in the RTBU's (Tasmanian Branch) financial affairs included

- an increase in union fees of 10%

OPERATING REPORT FOR THE RAIL, TRAM AND BUS UNION (RTBU) TASMANIA BRANCH

4. Details of the Rights of Members to Resign

All members of the RTBU (Tasmanian Branch) have the right to resign from the union accordance with **Rule 14, Resignation from Membership**, of the rules of the Rail Tram & Bus Industry Union.

5. Details of Superannuation Trusts

There are no superannuation Trustees in the Tasmanian Branch.

6. Prescribed Information

No. of Members

As of 31 December 2004 there were 369 members of the RTBU Tasmanian Branch.

Number of Employees

As of the 31 December 2004 there were 2 part time employees of the Tasmanian Branch.

Members of the Committee of Management

The members of the Branch Executive during the year 31 December 2004:

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Sandro Amicosante	Branch President	01.01.04 – 31.12.04
Jamie Cole	Branch Junior Vice-President	01.01.04 – 31.12.04
Gerard Shelverton	Branch Secretary	01.01.04 – 31.12.04
Graeme Connors	Branch Divisional Secretary – Rail	01.01.04 – 31.12.04
Graeme Cooper	Branch Divisional President –Bus	01.01.04 – 31.12.04
David Hill	Branch Divisional President - Rail	01.01.04 – 31.12.04
Samantha Simonetis	Branch Divisional Secretary –Bus	01.01.04 – 31.12.04

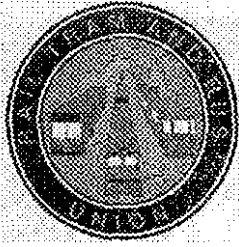
OPERATING REPORT FOR THE RAIL, TRAM AND BUS UNION (RTBU) TASMANIA BRANCH

The members of the Branch Council during the year 31 December 2004

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Sandro Amicosante	Branch President	01.01.04 – 31.12.04
Jamie Cole	Branch Junior Vice-President	01.01.04 – 31.12.04
Gerard Shelverton	Branch Secretary	01.01.04 – 31.12.04
Graeme Connors	Branch Divisional Secretary – Rail	01.01.04 – 31.12.04
Graeme Cooper	Branch Divisional President –Bus & Tram	01.01.04 – 31.12.04
David Hill	Branch Divisional President - Rail	01.01.04 – 31.12.04
Samantha Simonetis	Branch Divisional Secretary –Bus & Tram	01.01.04 – 31.12.04
Carol Larkin	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
Kylie Driver	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
Steven Murphy	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
David Binns	Branch Divisional Representative - Rail	01.01.04 – 31.12.04
Bill Alexiadis	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
		01.01.04 – 31.12.04



Sandro Amicosante
Acting Branch Secretary



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

Acting Secretary: Sandro Amicosante

Mobile: 0428 733 783

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

Email: rtbu.tas@tassie.net.au

28th July 2005

Mr Stephen Kellett
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
SYDNEY NSW 2011

Dear Stephen

Re: Rail, Tram & Bus Union Financial Report year ending 31st December 2004

We appreciate the extension of time as granted in letter dated 21st July 2005 in relation to providing members with copy of the financial statements and accounts.

Due to our Auditor's ill health and inability to finish our Audit, we are making every endeavour to supply our records to your office. We appreciate your patience and will supply the above statements and accounts as soon as available.

Yours sincerely

Sandro Amicosante
Acting Secretary
RTBU Tas. Branch





Australian Government
Australian Industrial Registry

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

Mr Sandro Amicosante
Acting Branch Secretary
ARTBIU
Tasmania Branch
PO Box 682
MOONAH TAS 7009

Dear Mr Amicosante

Financial Return - year ending 31 December 2004 (FR2004/729)

I refer to the documents lodged in the Registry on 15 August 2005 and our phone conversation of 22 August 2005.

As I indicated, the documents do not appear to include all the information required and do not appear to address all the requirements of the RAO Schedule¹ for the following reasons:

Committee of Management Statement

This appears to have been omitted. If the Committee has not met and resolved on the matters referred to in the Statement, it should now do so. A copy of the form of Statement was at Attachment C to the Registry's letter of 20 January 2005.

This Statement replaces the former Accounting Officer's Certificate and Committee of Management Certificate under the former legislation.

Notice required under s272(5)

The Notice included in the financial documents is in the form required under s274 of the former provisions of the Act. The contents of the notice are now found in s272 of the RAO Schedule.

Audit Opinion

The auditor has expressed an opinion on the financial report in terms of the former provisions of the Act. Under the RAO Schedule, the auditor must express an opinion on the matters referred to in s257(5).

General Purpose Financial Report ("GPFR") - s253

The Branch must prepare a GPFR consisting of:

- a profit and loss statement
- balance sheet
- statement of cash flows
- other statements required by the Australian Accounting Standards

The documents do not appear to include a statement of cash flows.

¹ The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule) – all references are to the Schedule unless otherwise stated.

Summary Report

The documents include a reference to a "summary" of the report and a certificate by the auditor confirming it is a fair and accurate summary.

The RAO Schedule no longer provides the option for an organisation to prepare a "summary" of the financial reports. Instead, it provides for preparation of a "concise" report which can be given to members instead of the full report – see s265(3).

Operating Report

The date on which the report is signed should be indicated under the signature.

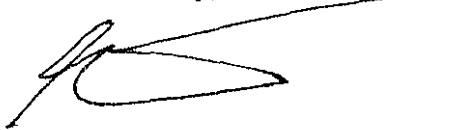
Further Action

As indicated above, it does not appear the Branch has met all its financial reporting obligations yet. It appears it should now:

- arrange for the preparation of a GPFR which includes all the required financial statements and a copy of the s272(5) Notice and of the Committee of Management Statement
- arrange for the committee to meet and resolve on the matters referred to in the Committee of Management Statement
- arrange for the GPFR to be audited and for the auditor to express an opinion on it
- provide a copy of the GPFR, operating report and auditor's report to its members
- present a copy of these reports to a general meeting or to a committee of management meeting
- lodge a copy of the reports presented to the meeting in the Registry with your certificate – a copy of a sample form for a certificate was at Attachment D of the Registry's letter of 20 January 2005.

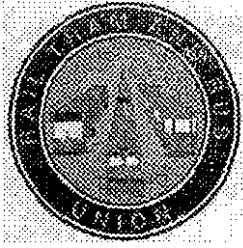
Please contact me if you have any questions. Our website also includes copies of financial reports lodged by other organisations which you and the auditor may find useful as references. Its address is: <http://www.airc.gov.au/organisations/list/list.html>.

Yours sincerely,



Peter McKerrow
for Deputy Industrial Registrar

23 August 2005



Rail, Tram & Bus Union, Tasmania Branch

PO Box 682, Moonah, Tas 7009

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

F022004/729

ABN 17 375 340 137

Acting Secretary: Sandro Amicosante

Mobile: 0428 733 783

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

Email: rtbu.tas@tassie.net.au

13th September 2005

Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

ATTENTION: P. McKerrow

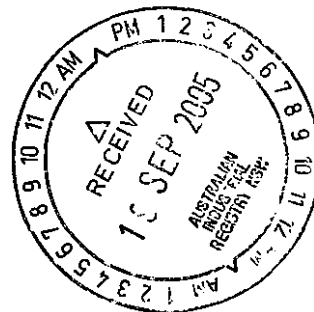
Dear Sir

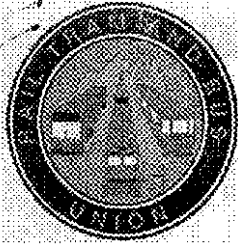
Please find enclosed financial returns and statements for the Australian Rail, Tram & Bus Industry Union, Tasmanian Branch for the year ended 31st December 2004.

Hoping the enclosed now fulfil the requirements of the AIR and thank you for your understanding in relation to the delay in submitting this information.

yours sincerely

Sandro Amicosante
Acting Branch Secretary
RTBU Tas.Branch





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

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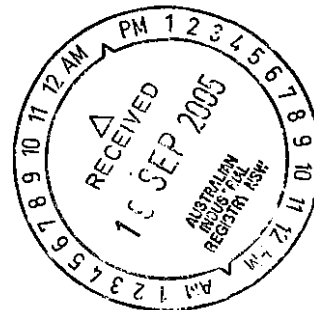
SECRETARY'S CERTIFICATE

I, **Sandro Amicosante** being the Acting 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, 2004 that were:

- (i) Placed on notice boards in all depots and numerous copies on meal room tables on 2nd August 2005 for members information.
- (ii) Presented to the Branch Council Meeting, being our committee of management on the Monday, 31st July, 2005.

ACTING BRANCH SECRETARY

dated this: Tuesday, 13th September 2005



AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

TASMANIAN BRANCH

ABN 17 375 340 137

2004 ANNUAL REPORT

AUDITOR'S REPORT

We 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, 2004 and have received all the information and explanations we required for the purpose of our 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, 2004, 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: 28th July 2005

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, Jamie Cole 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, 2004.
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 31st December, 2004, 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 2004 and the auditor's report thereon.

Signed at Hobart, Tasmania

JAMIE COLE.....

SANDRO AMICOSANTE.....

DATED:- 31/7/05 2005

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, 2004 the number of persons, that were members of the Australian Rail Tram and Bus Industry Union - Tasmanian Branch was 373.

In our opinion,

- (1) The attached accounts show a true and fair view of the financial affairs of the branch as at 31st December, 2004.
- (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.


.....
SANDRO AMICOSANTE
BRANCH SECRETARY

DATED:.....2/8/.....2005

Summary Of The Financial Accounts Of The
Australian Rail, Tram & Bus Industry Union - Tasmanian Branch
ABN 17 375 340 137
For The Year Ended 31st December 2004

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and the following summary is provided for members in accordance with section 279 (1) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge for members who request same.

Certificates required to be given under the Act by the Accounting Officer and State Executive have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Workplace Relations Act 1996, as amended, 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

Income And Expenditure For The Year Ended 31st December 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
Subscriptions	70830	69729
Other Income	<u>2314</u>	<u>6062</u>
<u>TOTAL INCOME</u>	73144	75791
<u>LESS EXPENDITURE</u>	<u>77159</u>	<u>84237</u>
<u>OPERATING DEFICIT FOR YEAR</u>		
<u>BEFORE ABNORMAL ITEM</u>	(4015)	(8446)
 <u>ABNORMAL ITEM</u>		
Land & Buildings Revaluation Decrement	-	-
Loss on Disposal of Building	-	(3804)
Provision for Long Service Leave	-	(2302)
Debt Forgiven	-	<u>25733</u>
<u>OPERATING SURPLUS/(DEFICIT) FOR YEAR</u>	(4015)	<u>11181</u>

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

.....
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2004
.....

Summary of significant accounting policies:-

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.
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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

**Summary Of The Financial Accounts Of The
Australian Rail, Tram & Bus Industry Union - Tasmanian Branch**

ABN 17 375 340 137

For The Year Ended 31st December 2004

BALANCE SHEET AS AT 31ST DECEMBER 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
<u>ACCUMULATED FUNDS</u>	<u>47562</u>	<u>51577</u>
<u>Represented By :</u>		
Current Assets	20927	25780
Non-Current Assets	<u>42574</u>	<u>44165</u>
	63501	69945
<u>Less</u> Current Liabilities	12049	14012
Non - Current Liabilities	<u>3890</u>	<u>4356</u>
	<u>47562</u>	<u>51577</u>

AUDITORS CERTIFICATE

I certify that the above summary is a fair and accurate summary of the report, accounts and statements of the Australian Rail, Tram & Bus Industry Union, Tasmanian Branch for the year ended 31st December 2004.

My Auditors' Report dated 2005 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



.....
M. G. SPENCER FCPA
Registered Company Auditor

**237 MAIN ROAD
MOONAH TAS 7009**

Dated : 30th July 2005

Australian Rail, Tram And Bus Industry Union – Tasmanian Branch

ABN 17 375 340 137

Statement Of Income & Expenditure
For The Year Ended 31st December 2004

	<u>This Year</u>	<u>Last Year</u>
<u>Income</u>	\$	\$
Members' Subscriptions	70830.19	69729.50
Rental Income & Rates Recovery	2176.83	5544.94
Interest Received	133.15	18.69
GST – Additional Recovery due	-	<u>498.23</u>
	<u>73140.17</u>	<u>75791.36</u>
<u>Expenditure</u>		
Advertising	(3.82)	126.20
Affiliation Fees (See also Conference Expenses)	11868.20	10762.53
Auditor's Fee - Audit	2730.02	2236.38
Bank Charges	774.41	1187.19
Borrowing Costs	-	100.00
Debt collection	1102.25	943.91
Depreciation - Furniture & Fittings	1591.00	1059.00
Depreciation - Buildings	-	-
Donations, Gifts & Members Expenses	1538.80	456.35
Electricity	528.09	561.20
Meeting & Conference Expenses	2946.94	8308.98
Insurance	2579.40	2746.68
Interest Paid - CBA	227.71	660.93
Legal Opinions/Cases	340.00	150.00
Long Service Leave – Current	236.08	236.08
Loss on Disposal of Asset	-	36.00
Lost Time	8809.16	9046.91
Motor Vehicle Expenses	2289.42	4335.06
Payroll Tax	532.17	232.41
Printing, Stationery & Office Costs	5250.50	5965.26
Rates, Taxes & Body Corporate Fees	2508.42	3684.78
Repairs	93.36	-
Staff Training & Welfare	848.99	1533.55
Superannuation Contributions	1940.84	1984.84
Telephone & Internet	6099.89	7067.67
Wages - Officials	-	8160.00
Wages - Other	<u>22322.82</u>	<u>12655.62</u>
	<u>77154.65</u>	<u>84237.53</u>
Operating Deficit for the year		
Before Abnormal Item	(4014.48)	(8446.17)
<u>Abnormal Item</u>		
Land & Buildings Revaluation Decrement	-	-
Loss on Sale of Properties	-	(3804.00)
Debt Forgiven National Office	-	25732.68
Long Service Leave Provision – Prior Years	-	<u>(2301.78)</u>
Operating Surplus/(Deficit) for the year	<u>(4014.48)</u>	<u>11180.73</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 2004

	<u>This Year</u>	<u>Last Year</u>
	\$	\$
<u>Members' Funds</u>		
Balance At Beginning Of Year	51576.71	40395.98
Surplus/(Deficit) For Year	(4014.48)	11180.73
<u>Total Members' Funds</u>	<u>47562.23</u>	<u>51576.71</u>
Represented By:		
<u>Current Assets</u>		
Cash On Hand	450.00	450.00
Sundry Debtors	9017.75	14255.36
GST Clearing Account	(693.07)	6403.41
Cash At Bank - Operating A/C	2163.95	1336.44
- GST A/C	1011.01	16.00
- Members Equity	<u>8977.25</u>	<u>3318.69</u>
<u>Total Current Assets</u>	<u>20926.89</u>	<u>25779.90</u>
<u>Non - Current Assets</u>		
Land & Buildings – Moonah Centre (at independent valuation)	40000.00	40000.00
Furniture & Fittings (at cost)	17141.27	17141.27
Less: Accumulated Depreciation	<u>(14567.00)</u>	<u>(12976.00)</u>
<u>Total Non-Current Assets</u>	<u>52574.27</u>	<u>44165.27</u>
<u>Total Assets</u>	<u>63501.16</u>	<u>69945.17</u>
<u>Current Liabilities</u>		
Trade Creditors	11251.75	13215.31
Loan - CBA - Moonah Centre	-	-
Loan for Computer – Current	<u>796.76</u>	<u>796.76</u>
<u>Total Current Liabilities</u>	<u>12048.51</u>	<u>14012.07</u>
<u>Non-Current Liabilities</u>		
Loan - CBA - Moonah Centre	-	-
Provision for Long Service Leave	2773.94	2537.86
Loan for Computer – Non Current	<u>1116.48</u>	<u>1818.53</u>
<u>Total Non-Current Liabilities</u>	<u>3890.42</u>	<u>4356.39</u>
<u>Total Liabilities</u>	<u>15938.93</u>	<u>18368.46</u>
<u>Net Assets</u>	<u>47562.23</u>	<u>51576.71</u>

These accompanying notes form part of these financial statements.

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

COMMITTEE OF MANAGEMENT STATEMENT

On 31st July 2005 the Committee of Management of Australian Rail, Tram and Bus industry Union – Tasmanian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31st December 2004.

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

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year;
 - (i) meetings of the committee of management were held in accordance with the rules for the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO regulations
 - (iv) the organisation does not consist of 2 or more reporting units.
 - (iv) No information has been sought in a request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule.
 - (v) No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management

Sandro Amicosante
Acting Branch Secretary

Signed: 

Dated: 13/9/05

Jamie Cole
Acting Branch President

Signed: 

Dated: 14.9.05

AUSTRALIAN RAIL, TRAM & BUS INDUSTRY UNION
TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2004

I (a) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Preparation

The financial statements have been prepared in accordance with generally accepted accounting principles and the Workplace Relations Act 1996. They have been prepared on the basis of historical costs and do not take into account changing money values, or, except where stated, current valuations of non-currents assets.

The accounting policies have been consistently applied, and except where there is a change in accounting policy are consistent with those of the previous year.

(ii) Revenue Recognition

Memberships

Membership contributions are accounted for on a cash basis. This means that all memberships received during the financial year ending on 31st December are included as income in the Statement of income and Expenditure for that year. Membership income in any one year will comprise amounts received for prior, current and future financial years.

Interest

Interest income is accounted for on an accruals basis.

(iii) Property, Plant & Equipment

Acquisition

Items of property, plant and equipment are recorded at cost.

Depreciation

Depreciation is calculated on a straight line or diminishing value basis in order to write off the cost of the asset over its useful life after taking into account value.

(iv) Employee Entitlements

Provision has been made for employee entitlements based on the rates and conditions determined by the Committee of Management.

AUSTRALIAN RAIL, TRAM & BUS UNION
TASMANIAN BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2004

	2004	2003
	\$	\$
<hr/>		
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Members – Contributions	80,344	62,855
Payments to Suppliers & Employees Interest Received	(91,088)	(100,249)
Other Receipts	12,543	7,578
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:	<u>1,799</u>	<u>(29,816)</u>
Proceeds from sale of: - Property (units)		42,974
Repayment of loans: - CBA business loan		(13,537)
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	-	<u>29,437</u>
NET (DECREASE)/INCREASE IN CASH HELD	1,543	(379)
Cash at beginning of year.	1,594	1,584
CASH AT END OF YEAR	<u>3,393</u>	<u>1,205</u>

OPERATING REPORT FOR THE RAIL, TRAM AND BUS UNION (RTBU) TASMANIA BRANCH

OPERATING REPORT FOR THE RAIL TRAM AND BUS UNION (RTBU) TASMANIAN BRANCH

SCOPE OF OPERATING REPORT

This operating report covers the activities of the Rail, Tram, & Bus Union (RTBU) Tasmanian Branch for the calendar year 1 January 2004 to 31 December 2004, the results of those activities and any significant changes in the nature of the activities as required under s.254 Workplace Relations Act 1996.

1. The Principle Activities and Results of the Activities of the National Council

The RTBU (Tasmanian Branch) is a branch of the federally registered RTBU representing members whose usual place of work is located within the state of Tasmania. The Tasmanian Branch has members employed in Rail and Bus sectors who are employed by the public and private sectors. The reporting unit's activities are directed by the Tasmanian Branch Executive and Branch council.

The principle activities and results of these activities fell into the following categories.

Activities	2004 Results
Making agreements with employers	
Implementation of Branch Council's membership agenda, including providing assistance and strategic advice to individual members in relation to workplace issues.	Received applications for admittance of 18 new members.
Attended meetings called by peak union bodies in Tasmania.	Attended 12 meetings called by Unions Tasmania
Training delegates and representatives.	5 workplace delegates were trained.

2. Any Significant Changes In

The principle activities of the Branch during the year were that of a registered trade union. No significant change occurred in the nature of those activities during the year.

3. Details of Any Significant Changes in Financial

Significant changes in the RTBU's (Tasmanian Branch) financial affairs included

- an increase in union fees of 10%

OPERATING REPORT FOR THE RAIL, TRAM AND BUS UNION (RTBU) TASMANIA BRANCH

4. Details of the Rights of Members to Resign

All members of the RTBU (Tasmanian Branch) have the right to resign from the union accordance with **Rule 14, Resignation from Membership**, of the rules of the Rail Tram & Bus Industry Union.

5. Details of Superannuation Trusts

There are no superannuation Trustees in the Tasmanian Branch.

6. Prescribed Information

No. of Members

As of 31 December 2004 there were 369 members of the RTBU Tasmanian Branch.

Number of Employees

As of the 31 December 2004 there were 2 part time employees of the Tasmanian Branch.

Members of the Committee of Management

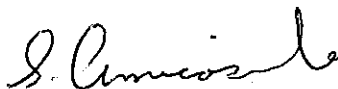
The members of the Branch Executive during the year 31 December 2004:

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Sandro Amicosante	Branch President	01.01.04 – 31.12.04
Jamie Cole	Branch Junior Vice-President	01.01.04 – 31.12.04
Gerard Shelverton	Branch Secretary	01.01.04 – 31.12.04
Graeme Connors	Branch Divisional Secretary – Rail	01.01.04 – 31.12.04
Graeme Cooper	Branch Divisional President –Bus	01.01.04 – 31.12.04
David Hill	Branch Divisional President - Rail	01.01.04 – 31.12.04
Samantha Simonetis	Branch Divisional Secretary –Bus	01.01.04 – 31.12.04

OPERATING REPORT FOR THE RAIL, TRAM AND BUS UNION (RTBU) TASMANIA BRANCH

The members of the Branch Council during the year 31 December 2004

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Sandro Amicosante	Branch President	01.01.04 – 31.12.04
Jamie Cole	Branch Junior Vice-President	01.01.04 – 31.12.04
Gerard Shelverton	Branch Secretary	01.01.04 – 31.12.04
Graeme Connors	Branch Divisional Secretary – Rail	01.01.04 – 31.12.04
Graeme Cooper	Branch Divisional President – Bus & Tram	01.01.04 – 31.12.04
David Hill	Branch Divisional President - Rail	01.01.04 – 31.12.04
Samantha Simonetis	Branch Divisional Secretary – Bus & Tram	01.01.04 – 31.12.04
Carol Larkin	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
Kylie Driver	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
Steven Murphy	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
David Binns	Branch Divisional Representative - Rail	01.01.04 – 31.12.04
Bill Alexiadis	Branch Divisional Representative – Bus & Tram	01.01.04 – 31.12.04
		01.01.04 – 31.12.04



Sandro Amicosante
Acting Branch Secretary

13/9/05



Australian Government
Australian Industrial Registry

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

Mr Sandro Amicosante
Acting Branch Secretary
ARTBIU
Tasmania Branch
PO Box 682
MOONAH TAS 7009

Dear Mr Amicosante

Financial Return - year ending 31 December 2004 (FR2004/729)

I refer to our phone discussion today and the documents lodged on 19 September 2005.

As discussed, I noted that the Secretary's certificate indicated that the documents were presented to the Branch Council before they were given to members. The sequence of events should however be as follows:

- provision of the full report to members – the full report is made up of the general purpose financial report, operating report and report of the auditor
- presentation of the full report to Branch Council

The documents lodged on 19 September included the Branch Committee of Management Statement and a Statement of Cash Flows which are an integral part of the general purpose financial report (GPFR).

I indicated that the Branch should now arrange to provide a complete GPFR to its members together with the operating report and the auditor's report. The documents which make up the GPFR are:

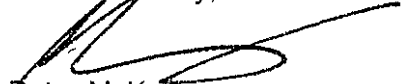
- the Statement of Income and Expenditure
- the Balance Sheet
- the Statement of Cash Flows
- the Notes to and forming part of the financial statements
- the Committee of Management Statement – of 13 September 2005
- the Notice under s272(5) – I have enclosed a copy to attach to the GPFR

The auditor's report is the document of 30 July 2005 included in your correspondence.

The certificate of the accounting officer and the certificate of the committee of management are not required. The three page "summary of the financial accounts" should also be omitted for the reasons set out in my letter of 23 August 2005.

You indicated you would arrange to have the full report posted to the Union's website and then arrange to present it to a Branch Council meeting. After presentation, you should complete the attached certificate and lodge a copy of the full report in the Registry. If you have any questions, please contact us on (02) 8374 6666.

Yours sincerely,


Peter McKerrow
for Deputy Industrial Registrar

22 September 2005

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B Workplace Relations Act 1996

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

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

Signature

Date:

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

(a) the secretary; or

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

²Only applicable where a concise report is provided to members

³Insert whichever is applicable

S272(5) Notice

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- [1] A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- [2] The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- [3] A reporting unit must comply with an application made under subsection (1).

KELLETT, Stephen

From: KELLETT, Stephen
Sent: Monday, 28 November 2005 2:44 PM
To: 'rtbu.tas@tassie.net.au'
Subject: Attention : Mr Sandro Amicosante - Financial return 2004

Dear Mr Amicosante

I am in the process of sorting out a few financial matters and hoping to finalise your Branch's financial return for 2004. My predecessor Peter McKerrow wrote to you on 22 September and I wondered if you were in a position to give us the information he asked for.

It seems the only thing that is required for the Branch's financial return to be filed and finalised is for us to know that the financial documents and auditor's report have been "presented" to a second meeting of the Branch Council.

You advised us on your Secretary's certificate that the financial documents were tabled at a meeting of the Branch Council on 31 July 2005 (you used the word 'presented') and that the documents were placed on notice boards and supplied through mail from the 2nd August. The legislation requires the documents to be put before (i.e. "presented" to) an even later Council meeting – one which takes place *after* the members got to see the documents – this means we need you to tell us that they were and when.

If therefore they haven't yet been formally presented before a Council meeting held since the 2nd August, could this be arranged at the next one and could we be then advised when it has taken place?

Many thanks. Please don't hesitate to email me at stephen.kellett@air.gov.au if you have any questions or can give me any updates in the meantime.

Yours sincerely

Stephen Kellett

28/11/2005

From: Rail, Tram & Bus Union [mailto:rtbu.tas@tassie.net.au]
Sent: Thursday, 15 December 2005 10:53 AM
To: 'KELLETT, Stephen'
Subject: RE: Attention : Mr Sandro Amicosante - Financial return 2004

Dear Stephen

I wish to advise you that the financial statements for the year ended 2004 of the ARTBIU Tas. Branch have now been present to a second Committee Meeting held on Sunday, 11th December 2005.

If you need any further information please let me know eg. Copies of the minutes or relevant motion.

Thanks

Sandro Amicosante
Branch Secretary
RTBU Tas. Branch



Australian Government
Australian Industrial Registry

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

Mr Sandro Amicosante
Acting Branch Secretary
ARTBIU
Tasmania Branch
PO Box 682
MOONAH TAS 7009

Dear Mr Amicosante

Financial Return - year ending 31 December 2004 (FR2004/729)

Thank you for your email dated 15 December 2005 advising the date the financial statements were presented to a second Committee of Management meeting on 11 December 2005.

The documents have now been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett', written over a horizontal line.

Stephen Kellett
for Deputy Industrial Registrar

19 December 2005