



FAIR WORK
AUSTRALIA

28 September 2010

Ms Samantha Simonetis
Secretary, Tasmanian Branch
ARTBIU
Suite 5, 113 Main Road
MOONAH TAS 7009



Dear Ms Simonetis

Re: Lodgment of Financial Accounts and Statements – Australian Rail, Tram and Bus Industry Union, Tasmanian Branch – for years ending 31 December 2007 (FR2007 589), 31 December 2008 (FR2008 608), 31 December 2009 (FR2009/10322)

I refer to the above statements and accounts which were received by Fair Work Australia on 30 August 2010 and to the Committee of Management Statements and Secretary Certificates for the respective returns on 28 September 2010.

The documents have been filed.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

KELLETT, Stephen

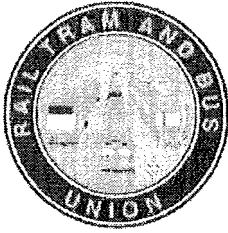
From: rtbu tas [rtbu1@bigpond.com]
Sent: Tuesday, 28 September 2010 10:59 AM
To: KELLETT, Stephen
Subject: RTBU Returns
Attachments: SECRETARY'S CERTIFICATES AND C of M STATEMENTS.pdf

Morning Stephen

Please find attached Committee of Management Statements for 2007, 2008 & 2009 as well as Secretary Certificates for 2007 & 2008

Cheers

*Kathy Wright
Office Manager*



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: Samantha Simonetis

Mobile: 0409 399 578

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

Email: rtbu1@bigpond.com

SECRETARY'S CERTIFICATE

I, **Samantha Simonetis** a prescribed designed officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of the Tasmanian Branch of the Australian, Rail, Tram and Bus Industry Union for the year ended 31 December 2007

- Are copies of the documents provided to members (on 12th March 2009)
- And subsequently presented to a meeting of the Branch Executive in accordance with section 266 held on 26th August 2010

Signature:

S. Simonetis

Position

Secretary

Date:

26/9/10

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

COMMITTEE OF MANAGEMENT STATEMENT

On 26th August 2010 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 2007.

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

Samantha Simonetis
Branch Secretary

Signed.....*S Simonetis*.....

Dated: *26/9/10*.....

Jody Nichols
Branch President

Signed.....*J Nichols*.....

Dated: *28.9.10*.....

KELLETT, Stephen

From: rtbu tas [rtbu1@bigpond.com]
Sent: Friday, 3 September 2010 11:23 AM
To: KELLETT, Stephen
Subject: RTBU TAS BRANCH COMMITTEE OF MANAGEMENT STATEMENTS

Dear Stephen

I wish to advise that the Committee of Management Statements for the returns relating 2007, 2008 & 2009 will be forwarded at the earliest opportunity.

Cheers

*Kathy Wright
Office Manager*

KELLETT, Stephen

From: KELLETT, Stephen
Sent: Friday, 3 September 2010 11:20 AM
To: 'rtbu tas'
Subject: RE: Rail, Tram & Bus Union, Tasmanian financial returns 2007, 2008, 2009

Dear Kathy,

Thank you for your advice regarding the details of the documents lodged earlier this week.

I will delay filing the three returns pending further lodgement of signed Committee of Management Statements for 2007, 2008 and 2009

and also amended Secretary Certificates for 2007 and 2008.

Yours sincerely

Stephen Kellett

Fair Work Australia

80 William Street, EAST SYDNEY NSW 2011

(ph) 0429 462 979

stephen.kellett@fwa.gov.au

www.fwa.gov.au

From: rtbu tas [mailto:rtbu1@bigpond.com]
Sent: Monday, 30 August 2010 9:34 AM
To: KELLETT, Stephen
Subject: Rail, Tram & Bus Union, Tasmanian AUDIT 2009

Cheers

Kathy Wright

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

2007 ANNUAL REPORT

CONTENTS

- Independent Auditor's Report
- Profit and Loss Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to the Accounts




Independent Auditor's Report (continued)

Auditor's Opinion

In my opinion:

- (a) The general purpose financial report of the Australian Rail, Tram and Bus Industry Union, Tasmanian Branch gives a true and fair view of the of the Union's financial position as at 31 December 2007 and of its performance for the year ended on that date;
- (b) The general purpose financial report of the Australian Rail, Tram and Bus Industry Union, Tasmanian Branch complies with Australian Accounting Standards (including the Australian Accounting Interpretations) and Section 253 of the Workplace Relations Act 1996 Schedule 1;
- (c) 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;
- (d) A satisfactory system of recording the collection, during the year, of income from members and other income has been maintained;
- (e) 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
- (f) All information and explanations that were required of Officers of the Union were furnished with the exception that documents supporting telephone costs reimbursements totalling \$3,673.29 (exclusive of GST) were not produced for verification.


DAVID L WILSON FCA
REGISTERED COMPANY AUDITOR
103 Albert Road, Moonah, Tas 7009

DATE: 2 March 2009

Independent Auditor's Report

To the members of the Australian Rail, Tram and Bus Industry Union, Tasmanian Branch

I have audited the accompanying general purpose financial report of the Australian Rail, Tram and Bus Industry Union, Tasmanian Branch which comprises the balance sheet as at 31 December 2007, the profit & loss statement, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes.

Officers' Responsibility for the Financial Report

The Officers of the Australian Rail, Tram and Bus Industry Union, Tasmanian Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION
TASMANIAN BRANCH
ABN 17 375 340 137
PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2007

	<u>NOTE</u>	<u>2007</u>	<u>2006</u>
		\$	\$
INCOME			
Members' Subscriptions		90,592.25	83,373.42
Rental Income & Rates Recovery		0.00	1,049.85
Interest Received		593.76	473.38
Sundry Income		200.00	0.00
		<u>91,386.01</u>	<u>84,896.65</u>
EXPENDITURE			
Advertising		17.45	0.00
Affiliation Fees		18,994.78	16,054.00
Annual Leave Provided		-436.03	703.60
Audit Fees - Prior Year		0.00	2,600.00
Audit Fees - This Year		2,700.00	2,600.00
Bank Charges		819.16	901.68
Borrowing Expenses		100.00	60.00
Debt Collection Expenses		0.00	308.21
Delegates/Officials Allowances		2,694.27	1,496.71
Depreciation - Buildings		789.00	789.00
Depreciation - Furniture, Fittings & Equipment		1,187.09	636.00
Donations, Gifts & Members Expenses		685.12	1,083.00
Doubtful Debts		-682.55	1,057.10
Electricity		581.09	607.90
Insurance		2,389.15	2,082.91
Interest Expense		235.10	231.92
Long Service Leave Provided		178.63	1,041.05
Lost Time		4,752.01	1,971.59
Meeting & Conference Expenses		2,015.46	1,831.90
Motor Vehicle Expenses		2,996.12	2,123.94
Payroll Tax		682.94	246.26
Photocopier lease & maintenance		1,589.21	1,954.14
Printing, Stationery & Office Costs		3,935.99	6,177.95
Rates, Taxes & Body Corporate Fees		2,462.78	1,684.21
Rent		1,254.54	0.00
Repairs		0.00	1,430.92
Staff Training & Welfare		136.36	492.73
Superannuation Contributions		2,296.31	1,321.08
Telephone & Internet		9,212.29	10,855.75
Wages		24,533.98	17,417.30
		<u>86,120.25</u>	<u>79,760.85</u>
NET PROFIT/(LOSS) FOR THE YEAR		<u>5,265.76</u>	<u>5,135.80</u>

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION

TASMANIAN BRANCH

ABN 17 375 340 137

BALANCE SHEET

AS AT 31ST DECEMBER 2007

	<u>NOTE</u>	<u>2007</u>	<u>2006</u>
		<u>\$</u>	<u>\$</u>
MEMBERS' FUNDS			
Balance at 1 January		57,000.22	51,864.42
Surplus/(Deficit) for the year		5,265.76	5,135.80
TOTAL MEMBERS' FUNDS		62,265.98	57,000.22
Represented By:			
CURRENT ASSETS			
Cash on Hand		400.00	400.00
Cash at Bank - Operating Account		8,642.97	7,743.85
Cash at Bank - Training Account		5,268.89	4,349.44
Cash at Bank - Members Equity		12,836.80	11,213.13
Sundry Debtors		6,032.05	4,543.40
Prepayments		571.65	800.60
Inventory		318.22	572.61
TOTAL CURRENT ASSETS		34,070.58	29,623.03
NON-CURRENT ASSETS			
Land & Buildings - Moonah Centre			
- At Government Valuation 1/7/1993)		40,000.00	40,000.00
- Less Accumulated Depreciation		-3,217.00	-2,428.00
Furniture & Fittings			
- At Cost		21,861.09	18,762.00
- Less Accumulated Depreciation		-16,117.09	-14,930.00
TOTAL NON-CURRENT ASSETS		42,527.00	41,404.00
TOTAL ASSETS		76,597.58	71,027.03
CURRENT LIABILITIES			
Trade Creditors & Accruals		8,648.53	8,049.84
GST Clearing Account		1,044.62	1,081.12
Provision for Annual Leave		267.57	703.60
TOTAL CURRENT LIABILITIES		9,960.72	9,834.56
NON-CURRENT LIABILITIES			
Provision for Long Service Leave		4,370.88	4,192.25
TOTAL NON-CURRENT LIABILITIES		4,370.88	4,192.25
TOTAL LIABILITIES		14,331.60	14,026.81
NET ASSETS		62,265.98	57,000.22

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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2007

	Members Funds
Balance at 1 January 2006	51,864.42
Net profit for the year	5,135.80
Balance at 31st December 2006	57,000.22
Net profit for the year	5,265.76
Balance at 31st December 2007	62,265.98

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2007

	NOTE	2007 \$	2006 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members - Contributions		89,962.98	89,518.06
Receipts - Other		200.00	1,159.84
Payments to Suppliers & Employees		-84,215.41	-85,196.57
Interest Received		593.76	473.38
Interest Paid		0.00	-231.92
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	3	6,541.33	5,722.79
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of furniture, fittings & equipment		-3,099.09	0.00
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		-3,099.09	0.00
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		0.00	-1,137.39
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES		0.00	-1,137.39
NET INCREASE/(DECREASE) IN CASH HELD Add		3,442.24	4,585.40
Cash at 1 January		23,706.42	19,121.02
CASH AT 31ST DECEMBER	2	27,148.66	23,706.42

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

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2007

NOTE 1(a) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

- (i) **Basis of Preparation**
The financial statements have been prepared in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 Schedule 1. 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-current 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**
(a) Membership contributions are accounted for on an accrual basis. This means that membership income in any one year will consist of amounts received in prior, current and future years.
(b) Interest income is accounted for on a cash received basis.
- (iii) **Property, Plant & Equipment**
(a) Acquisition: Items of property, plant and equipment are recorded at cost unless otherwise noted in the financial statements.
(b) Depreciation is calculated on a straight-line in order to write off the cost of the asset over its useful life.

- (iv) **Employee Entitlements**

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

Annual Leave is based on an entitlement of four weeks leave plus 17.5% loading per year if applicable.

Long Service Leave is based on an entitlement of 3 months leave after 15 years of service and is accrued after 7 years of service which is when employees are entitled to pro rata payment on termination.

Sick Leave has not been provided for as employees are not entitled to payment on termination.

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

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2007

**NOTE 1(a) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES
(CONT.)**

(v) Income Tax

No provision for income tax is necessary as Trade Unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act.

(vi) Goods and Services Tax ("GST")

All items of income and expenditure are shown in the Profit and Loss Statement exclusive of GST.

**NOTE 1(b) INFORMATION TO BE PROVIDED TO MEMBERS OR
REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996 Schedule 1, the attention of members is drawn to the provisions of Sub-section (1), (2) and (3) of Section 272, which reads 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 sub-section (1).

NOTE 1(c) COMPARATIVES

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current year amounts and other disclosures.

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

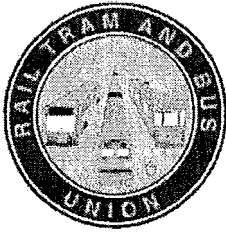
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2007

NOTE 2 – RECONCILIATION OF CASH

	<u>2007</u>	<u>2006</u>
	\$	\$
Cash on Hand	400.00	400.00
Cash at Bank - Operating Account	8,642.97	7,743.85
Cash at Bank - Training Account	5,268.89	4,349.44
Cash at Bank - Members Equity	12,836.80	11,213.13
	27,148.66	23,706.42

NOTE 3 – RECONCILIATION OF NET PROFIT TO CASH FLOW FROM OPERATING ACTIVITIES

	<u>2007</u>	<u>2006</u>
	\$	\$
Net Profit/(Loss) for the year	5,265.76	5,135.80
Add		
Non Cash Flows		
- Depreciation	1,976.09	1,425.00
- Charges to Provisions	-257.40	2,801.75
Add Changes in Assets and Liabilities		
- (Increase)/Decrease in Debtors	-1,488.65	-1,729.14
- (Increase)/Decrease in Prepayments	228.95	-800.60
- (Increase)/Decrease in Inventory	254.39	-572.61
- Increase/(Decrease) in Creditors and Accruals	562.19	-537.41
	6,541.33	5,722.79



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: Samantha Simonetis

Mobile: 0409 399 578

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

Email: rtbu1@bigpond.com

SECRETARY'S CERTIFICATE

I, **Samantha Simonetis** a prescribed designed officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of the Tasmanian Branch of the Australian, Rail, Tram and Bus Industry Union for the year ended 31 December 2007

- Are copies of the documents provided to members (on 27th August 2010)
- And subsequently presented to a meeting of the Branch Executive in accordance with section 266 held on 26th August 2010

Signature: *S. Simonetis*

Position *Branch Secretary*

Date: *30th August 2010*

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 2007 to 31 December 2007 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 Branch 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	2007 Results
Making agreements with employers	Nil
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 for 40 new members.
Attended meetings called by peak union bodies in Tasmania.	Attended 5 meetings called by Unions Tasmania
Training delegates and representatives.	0 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 changes occurred in the nature of those activities during the year.

3. Details of Any Significant Changes in Financial

- No Significant Changes.

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 in 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 2007 there were 347 financial members of the RTBU Tasmanian Branch.

Number of Employees

As of the 31 December 2007 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 2007:

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Samantha Simonetis	Branch Secretary	1.1.07 – 31.12.07
Jody Nichols	Branch President	1.1.07 – 31.12.07
Heather Thompson	Branch Vice President	1.1.07 - 31.12.07
David Hill	Rail Division President	1.1.07 – 31.12.07
Ken Fitch	Rail Division Secretary	1.1.07 – 31.12.07

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

The members of the Branch Council during the year 31 December 2007

NAME	DIVISION/POSITION	PERIOD OF APPOINTMENT
Samantha Simonetis	Branch Secretary	1.1.07 - 31.12.07
Jody Nichols	Branch President	1.1.07 - 31.12.07
Heather Thompson	Branch Vice President	1.1.07 - 31.12.07
Graeme Connors	Branch Divisional Secretary - Rail	1.1.07 - 31.12.07
Kenneth Fitch	Branch Divisional Secretary - Rail	1.1.07 - 31.12.07
Samantha Simonetis	Branch Divisional Secretary -Bus	1.1.07 - 31.12.07
Jody Nichols	Branch Divisional President -Bus	1.1.07 - 31.12.07
David Hill	Branch Divisional President - Rail	1.1.07 - 31.12.07
Colin Hardman	Branch Divisional Rep. - Bus	1.1.07 - 6.12.07
Kylie Driver	Branch Divisional Rep. - Bus	1.1.07 - 31.12.07
Steven Murphy	Branch Divisional Rep. - Bus	1.1.07 - 31.12.07
David Binns	Branch Divisional Rep. - Rail	1.1.07 - 31.12.07



Samantha Simonetis
Branch Secretary

10 August 2010

Ms Samantha Simonetis
Secretary, Tasmanian Branch
Australian Rail, Tram and Bus Industry Union
PO Box 682
MOONAH TAS 7009



FAIR WORK
AUSTRALIA



Dear Ms Simonetis

Re: Lodgement of Financial Statements and Accounts – Australian Rail, Tram and Bus Industry Union, Tasmanian Branch – for years ending 31 December 2007 (FR2007/589), 31 December 2008 (FR2008/608), 31 December 2009 (FR2009/10284)

The financial returns for the above years remain outstanding according to our records and are now significantly overdue.

I am writing therefore to remind you to lodge the above as soon as possible. If there have been circumstances causing the returns not to be ready to be lodged, I respectfully request your advice as to the reasons and when you anticipate being able to lodge it.

Yours sincerely,

Stephen Kellett
Statutory Services Branch



FAIR WORK
AUSTRALIA

16 April 2010

Ms Samantha Simonetis
Secretary, Tasmanian Branch
Australian Rail, Tram and Bus Industry Union
PO Box 682
MOONAH TAS 7009



Dear Ms Simonetis

**Re: Lodgement of Financial Accounts and Statements –
Australian Rail, Tram and Bus Industry Union, Tasmanian Branch –
for years ending 31 December 2007 (FR2007/589), 31 December 2008 (FR2008/608)**

The abovementioned financial returns are outstanding and substantially overdue. There is no record of their lodgement and no record of any response to previous correspondence or any advice explaining the delay in lodgement.

I would appreciate it if you could lodge these returns without further delay, or advise their status and when you anticipate lodging them.

The Branch's return for the year ending 31 December 2009 will also become due in a couple of months and so the lodgement of the previous years' returns should be considered a matter of importance and urgency.

You may email your advice to me directly at stephen.kellett@fwa.gov.au. I await your advice and look forward to the lodgements.

Yours respectfully,

Stephen Kellett

Statutory Services 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

Ms Samantha Simonetis
Branch Secretary
ARTBIU Tasmanian Branch
PO Box 682
MOONAH TAS 7009

Ms Samantha Simonetis
Branch Secretary
ARTBIU Tasmanian Branch
PO Box 682
MOONAH TAS 7009

Dear Ms Simonetis

**Re: Outstanding Financial Statements and Accounts Documents for the ARTBIU
Tasmanian Branch for the year ending 31 December 2007 (FR2007/589)**

I refer to our previous correspondence dated 21 January 2008 and 24 July 2008 (copies of which are attached) concerning the lodgement of the financial statements and accounts for the year ended 31 December 2007.

To date, no response has been received to the letter dated 24 July 2008, and the lodgement of these documents is now substantially overdue.

Accordingly, you are requested to lodge in the Registry, under cover of a certificate by the Secretary in accordance with section 268 of the *Workplace Relations Act 1996*, the abovementioned documents.

If you are unable to lodge the documents at this time please advise the Registry in writing **by 5 November 2008** when the documents are likely to be lodged.

Your assistance in this matter would be appreciated.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
For Deputy Industrial Registrar

21 October 2008



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: FR2007/589-[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
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1 of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2007.

In particular there is no record of lodgement of copies of:

- the general purpose financial report (which includes the Committee of Management Statement);
- the auditor's report; and
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **16 July, 2008.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **12 August, 2008:**

- whether a Committee of Management Statement and an Operating Report have been prepared;
- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report;
- whether the full report has been provided to members, and if so, when;

¹ Schedule 1 of the Workplace Relations Act 1996

- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when;
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a Designated Officer's Certificate certifying that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

You can access the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

These documents can be accessed at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

If you wish to discuss this letter, please contact me on (02) 8374 6507. In reply please quote: **FR2007/589**.

Yours sincerely



Steve Teece

E-mail: steve.teece@air.gov.au

24 July 2008



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: FR2007/589-[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, 2007

Our records show the 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*.

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.

Information on AIRC Website

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

- [RAO Schedule](#)
- [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 requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, 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 use the term "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:

(a) 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

(b) 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 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

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 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).

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".

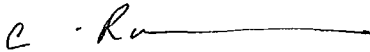
Extensions of Time

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.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at 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 procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
21 January 2008

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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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:

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