



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/734-[139V-WA1]

Mr Robert J Christison
Branch Secretary
Australian Rail, Tram and Bus Industry Union
West Australian Branch
2/10 Nash St
PERTH WA 6000

Dear Mr Christison

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

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

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

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

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

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

Yours sincerely

Belinda Penna

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



Australian Government
Australian Industrial Registry

File Note

Contact Officer: Belinda Penna
Telephone No: 02 8374 6509
Facsimile No: 02 9380 6990

Your Reference:
My Reference: FR2003/734

I rang Carol from the WA Branch of the ARTBIU (in response to a message to contact her). The financial documents for the y/e 31 December 2003 are being sent to the members by way of a magazine which is expected to be printed in the next week, and distributed in the following week.

A special Branch CoM meeting will be held mid to late August to ratify the documents, and they are expected to be lodged about the end of August 2004, or shortly thereafter.

Belinda Penna
8 July 2004



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: FR2003/734 -[139V-WA1]

Mr Robert Christison
Branch Secretary
Australian Rail, Tram and Bus Industry Union
West Australian Branch
2/10 Nash St
PERTH WA 6000

Dear Mr Christison

**Re: Australian Rail, Tram and Bus Industry Union-West Australian Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December, 2003.

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

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

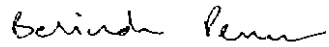
Therefore, I request your written advice **by 2 November, 2004** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)

5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/734**.

Yours sincerely



Belinda Penna

E-mail: belinda.penna@air.gov.au

12 October, 2004



Australian Government

Australian Industrial Registry

File Note

Contact Officer: Belinda Penna
Telephone No: 02 8374 6618
Facsimile No: 02 9380 6990

Your Reference:
My Reference: FR2003/734

Carole from the WA branch of the ARTBIU rang in response to the hastener letter of 12 October 2004. Following an unexpected delay, the documents have now been published in the Journal, which has been distributed to the members. "2nd meeting" was held last week, and documents will be lodged in Registry very shortly.

Belinda Penna

19 October 2004



RAIL TRAM & BUS UNION

Australian Rail Tram & Bus Industry Union

West Australian Branch: 2/10 Nash Street PERTH 6000

Telephone: 08 9225 6722 Facsimile: 08 9225 6733 Pabx: 62434 & 62317

E-mail: general@rtbuwa.asn.au

19th October 2004

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



RE: CERTIFICATE BY SECRETARY – LODGEMENT OF FINANCIAL STATEMENTS FOR YEAR ENDED 31st DECEMBER 2003 – In compliance with section 280(1).

Enclosed are the Financial Statements of the Australian Rail Tram & Bus Industry Union West Australian Branch for lodgement, as presented to the 33rd Branch Council Meeting held 15th & 16th October 2004 in compliance with sections 279(6) and (7).

Preparation of the accounts and statements in compliance with section 273 along with an audit report in compliance with section 276(4) was undertaken in March / April 2004, and presented to Branch Council Meeting held 15th & 16th April 2004.

Copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3) were appended to the minutes of the 33rd Branch Council Meeting held 15th & 16th October 2004 to be presented to members at their next Sub-Branch Meeting, and also printed in the Rail Tram and Bus Union Worker, Volume 12 Number 2 Winter Edition of which 1,000 copies were distributed to each work group and location where members would be found.

There has been no enquiry or query from any member pertaining to the Financial Statements as presented.

Yours sincerely

BOB CHRISTISON
BRANCH SECRETARY
ARTBIU WEST AUSTRALIAN BRANCH

Australian Rail Tram & Bus Industry Union West Australian Branch

Trading as Rail Tram and Bus Union

**Financial Statements
For the year ended 31 December, 2003**

Atkins Gardiner & Co
1st Floor, 624 Murray Street
Perth, Western Australia 6000

Phone: 9321 5690 Fax: 9324 1184
Email: admin@atkinsgardiner.com

**Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram & Bus Union**

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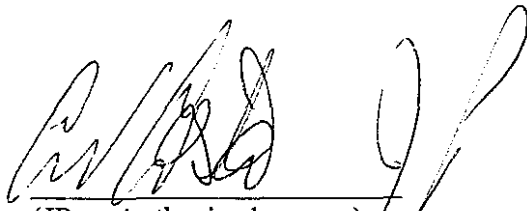
Depreciation Schedule

**Statutory Declaration by the secretary of the Australian Rail Tram & Bus
Industry Union West Australian Branch**

I, Robert John Christison, hereby declare, that I am the Secretary of the Australian Rail Tram & Bus Industry Union Western Australian Branch, and confirm that the Union has placed at the disposal of the Auditors, Atkins Gardiner & Co, all relevant accounting books and documents in relation to the financial affairs of the union as at 31 December 2003.

Dated in Perth this 28 day of APRIL 2004.


Robert John Christison


(JP or Authorised person)

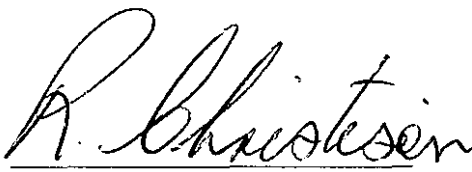
**Australian Rail Tram & Bus Industry Union
West Australian Branch**

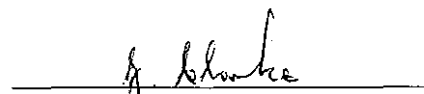
COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Robert John Christison and Graeme Clarke, being two members of the Committee of Management of the Australian Rail Tram & Bus Industry Union – West Australian Branch, do state on behalf of the committee that:

- (i) 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 31 December 2003;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2003 in accordance with the rules of the organization;
- (iii) to the knowledge of any member of the Committee there have been no instances where records of the organization or other documents (not being documents containing information made available to a member of the organization under section sub-section 247(2) of the Industrial Relations Act as amended or copies of the rules of the organization), have not been furnished or made available to members in accordance with the requirements of Workplace Relations Act 1996 as amended, the regulations thereto, to the rules of the organization; and
- (iv) the branch has complied with sub-section 273, 274(1), 274(2) and 274(3) of the Act in relation to the financial accounts in respect of the year ended 31 December 2000 and 31 December 2003.

Dated in Perth this 16 day of APRIL 2004.


Robert John Christison


Graeme Clarke

ACCOUNTING OFFICER'S CERTIFICATE

I, Robert John Christison

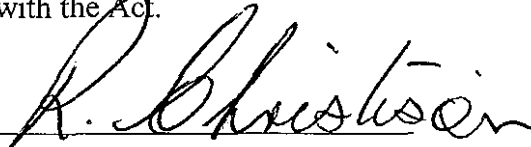
Being the Officer responsible for keeping the accounting records of the Australian Rail Tram & Bus Industry Union – West Australian Branch

Certify that as at 31 December 2003 the number of members of the organization was 958.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organization as at 31 December 2003.
- (ii) A record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organization.
- (iii) Before any expenditure was incurred by the organization, approval of the incurring of the expenditure was obtained in accordance with the rules of the organization;
- (iv) With regard to funds of the organization raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purpose other than those for which the fund was operated;
- (v) No loans or other financial benefits other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation.
- (vi) The register of members of the organisation was maintained in accordance with the Act.

Signed



Name: Robert John Christison

Position: Branch Secretary

Date:

16/4/2004

SECRETARY'S CERTIFICATE

I, ROBERT JOHN CHRISTISON

Certify that the enclosed copies of the Auditor's Report, accounts and statements of the Australian Rail Tram & Bus Industry Union – West Australian Branch

For the year ended 31 December 2003 are copies of the documents that were supplied to members on _____ and were subsequently presented to the meeting of committee of management held on _____

Signature



Robert John Christison

Branch Secretary

Date

16/4/2004

**Australian Rail Tram & Bus Industry Union
West Australian Branch
Trading as the Australian Rail Tram & Bus Industry Union Of Employees**

REPORT OF THE AUDITOR'S TO THE MEMBERS

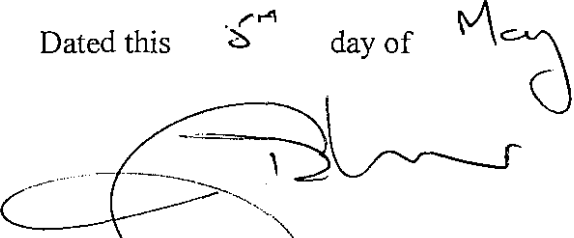
We have examined the Balance Sheet of the Australian Rail Tram & Bus Industry Union Of Employees (the Union) as at 31 December 2003 and the related Statement of Income and Expenditure for the period then ended. Our examination included such tests of the accounting records and other audit procedures as we considered necessary in the circumstances.

(A) In our opinion:

- (i) The organization kept in relation to the year ended 31 December 2003 satisfactory accounting records, including:-
 - (a) Records of the sources and nature of income of the organization (including income from members); and
 - (b) Records of the nature and purpose of the expenditure of the organization; and
- (ii) the accounts and statements, prepared under section 273 of the Workplace Relations Act 1996, as amended, in relation to the year ended 31 December 2003 were properly drawn up so as to give a true and fair view of :
 - (a) the financial affairs of the organization as at the year ended 31 December 2003; and
 - (b) the income and expenditure, and any surplus or deficit, of the organization for the year ended 31 December 2003.

(B) We have, where necessary , obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

Dated this 5th day of May 2004.


Richard Gardiner ACA -- Partner
Atkins Gardiner & Co
Chartered Accountants

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Income & Expenditure Statement
For the year ended 31 December, 2003

	2003	2002
	\$	\$
Income		
Union Dues - Rail Division	126,374	105,552
Union Dues - Locomotive Division	128,014	124,024
Union Dues - Bus Division	2,890	-
Insurance recoveries	-	127
Interest received	2,917	263
Commonwealth Australia Bank	-	5,033
Other income	1,161	8,144
Profit On Sale Of Motor Vehicle	-	(1,560)
Reimbursed Expenditure	11,935	5,526
Journey Cover Recoupment	17,777	13,927
Rents received	103,347	108,787
Total income	394,415	369,823

Expenses

Accountancy & Audit Fees	4,040	3,990
Affiliation Fees	2,009	2,006
Other Costs	35	-
Allowances Paid	500	2,060
Affiliation Fees	2,645	3,947
Other Costs	91	205
Bank fees and charges	2,799	2,735
Cleaning/rubbish removal	3,636	3,613
Computer Expenses	1,801	5,969
Death Benefits	2,300	1,000
Education Expenses	320	3,064
Electricity	3,349	2,992
Fringe benefits tax	8,674	9,399
Insurance	31,864	22,853
Legal & Industrial Expenses	3,659	7,938
Branch Executive	15,752	8,007
Rail Operators Division	-	2,301
Locomotive Division	-	3,110

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Income & Expenditure Statement
For the year ended 31 December, 2003

	2003 \$	2002 \$
Motor Vehicle Expenses	7,899	10,139
Petty Cash	795	754
Postage	1,508	1,254
Printing Stationery & Postage	6,111	8,609
Capitation Fees	26,019	67,458
National & Council Expenses	5,500	1,658
Other Costs	1,782	4,849
Rates Taxes & Levies	8,022	8,090
Repairs & maintenance	9,767	6,821
Salaries - Officers	196,758	163,105
Salaries - Appointed Staff	40,848	31,345
Security	526	681
Staff amenities	355	215
Subscriptions	2,067	6,858
Sundry expenses	2,737	2,959
Superannuation	26,611	31,825
Telephone Facsimile & Modem	11,729	11,694
Affiliation Fees	3,397	6,384
Other Costs	-	420
Plant & Equip. Purch & Sold	-	4,954
Current Years Debtors Raised	(14,743)	(19,099)
Reverse Previous Creditors	(33,196)	(52,766)
Assets Purchased	-	(4,954)
Decrease Death Benefits Prov'n	(800)	(1,000)
Increase Employee Entitlements	(51,978)	19,136
Current Year Creditors Raised	35,977	33,196
Reverse Previous Debtors	19,099	15,057
Depreciation	27,388	33,446
Total expenses	<u>417,653</u>	<u>478,280</u>
Profit (loss) from ordinary activities before income tax	(23,238)	(108,457)
Income tax revenue relating to ordinary activities	-	-
Net profit (loss) attributable to the association	(23,238)	(108,457)
Total changes in equity of the association	(23,238)	(108,457)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Income & Expenditure Statement
For the year ended 31 December, 2003

	2003	2002
	\$	\$
Opening retained profits	827,946	936,403
Net profit (loss) attributable to the association	<u>(23,238)</u>	<u>(108,457)</u>
Closing retained profits	<u>804,708</u>	<u>827,946</u>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Detailed Statement of Financial Position As At 31 December, 2003

	2003	2002
Current Assets		
Cash Assets		
CBA Cheque Account 1003 7300	22,164	22,838
CBA Cash Management Account	60,325	100,532
CBA Fidelity Account	-	1,447
Petty Cash On Hand	40	40
	82,529	124,857
Receivables		
Debtors	14,743	19,099
	14,743	19,099
Total Current Assets	97,272	143,956
Non-Current Assets		
Other Financial Assets		
Shares Westbond Credit Union	2	2
	2	2
Property, Plant and Equipment		
Land & Buildings - At Cost	1,054,862	1,054,862
Less: Accumulated depreciation	(178,791)	(162,033)
Furniture Plant & Equipment	158,259	158,259
Less: Accumulated depreciation	(131,636)	(127,044)
Motor vehicles - at cost	66,000	66,000
Less: Accumulated depreciation	(43,672)	(37,634)
	925,022	952,410
Total Non-Current Assets	925,024	952,412
Total Assets	1,022,297	1,096,368

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Detailed Statement of Financial Position As At 31 December, 2003

	2003	2002
Current Liabilities		
Payables		
Unsecured:		
- Trade creditors	35,977	33,196
	35,977	33,196
Provisions		
Provision For Rostered Days	2,668	2,668
Provision For Annual Leave	34,045	46,696
	36,713	49,364
Other		
GST Due	5,579	6,415
	5,579	6,415
Total Current Liabilities	78,269	88,976
Non-Current Liabilities		
Provisions		
Death Provision Benefits	96,400	97,200
Provision Long Service Leave	42,920	82,246
	139,320	179,446
Total Non-Current Liabilities	139,320	179,446
Total Liabilities	217,589	268,422
Net Assets	804,708	827,946
Members' Funds		
Accumulated surplus (deficit)	804,708	827,946
Total Members' Funds	804,708	827,946

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Notes to the Financial Statements
For the year ended 31 December, 2003

Note 1: Statement of Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act and the following Australian Accounting Standards:

AAS 3:	Accounting for Income Tax (Tax-effect Accounting)
AAS 5:	Materiality
AAS 8:	Events Occurring After Reporting Date
AAS 17:	Leases

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Income tax

The association adopts the liability method of tax-effect accounting whereby the income tax expense shown in the income and expenditure statement is based on the operating profit before income tax adjusted for any permanent differences.

Non-member income of the association is only assessable for tax, as member income is excluded under the principle of mutuality.

(b) Fixed Assets

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the entity, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are amortised on a straight line basis over their useful lives where it is likely that the entity will obtain ownership of the asset or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Notes to the Financial Statements
For the year ended 31 December, 2003

	2003	2002
Note 2: Revenue		
Operating Activities:		
Other sales revenue	257,278	229,575
Rents	103,347	108,787
Interest revenue	2,917	5,296
Other operating revenue:		
- Insurance recoveries	-	127
- Other income	1,161	8,144
- Reimbursed Expenditure	11,935	5,526
- Journey Cover Recoupment	17,777	13,927
	394,415	371,383
Non-Operating Activities:		
Total capital gains	-	(1,560)
	-	(1,560)
Total Revenue	394,415	369,823

Note 3: Cash assets

Bank accounts:		
- CBA Cheque Account 1003 7300	22,164	22,838
- CBA Cash Management Account	60,325	100,532
- CBA Fidelity Account	-	1,447
Other cash items:		
- Petty Cash On Hand	40	40
	82,529	124,857

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Notes to the Financial Statements
For the year ended 31 December, 2003

	2003	2002
Note 4: Receivables		
Current		
Trade debtors	14,743	19,099
	<u>14,743</u>	<u>19,099</u>
 Note 5: Other Financial Assets		
Non-Current		
Shares in other companies - at cost		
- Listed on a prescribed stock exchange	2	2
- Unlisted	-	-
- Less: Provision for diminution	-	-
	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>
 Note 6: Property, Plant and Equipment		
Buildings:		
- At cost	1,054,862	1,054,862
- Less: Accumulated depreciation	(178,791)	(162,033)
	<u>876,071</u>	<u>892,829</u>
Plant and equipment:		
- At cost	158,259	158,259
- Less: Accumulated depreciation	(131,636)	(127,044)
	<u>26,623</u>	<u>31,215</u>
Motor vehicles:		
- At cost	66,000	66,000
- Less: Accumulated depreciation	(43,672)	(37,634)
	<u>22,328</u>	<u>28,366</u>
	<u>925,022</u>	<u>952,410</u>

These notes should be read in conjunction with the attached compilation report.

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Notes to the Financial Statements
For the year ended 31 December, 2003

	2003	2002
Note 7: Provisions		
Current		
Employee entitlements*	36,713	49,364
	36,713	49,364
Non Current		
Employee entitlements*	139,320	179,446
	139,320	179,446
* Aggregate employee entitlements liability	176,033	228,811

There were 2 employees at the end of the year

Note 8: Other Liabilities

Current

Sundry	5,579	6,415
	5,579	6,415

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Depreciation Schedule for the year ended 31 December, 2003

				DISPOSAL		ADDITION		DEPRECIATION				PROFIT			LOSS				
	Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-	Priv
Ladder Storeroom	8.00	8	0.00	2	0		0	2	D	20.00	0	0	2	0	0	0	0	0	0
Gestetner & Binder	971.00	971	0.00	58	0		0	58	D	25.00	14	0	44	0	0	0	0	0	0
Boardroom Furniture	105.00	105	0.00	11	0		0	11	D	20.00	2	0	9	0	0	0	0	0	0
Oven Sanyo	23.00	23	0.00	10	0		0	10	D	0.00	0	0	10	0	0	0	0	0	0
Typewriter Brother	89.00	89	0.00	5	0		0	5	D	25.00	1	0	4	0	0	0	0	0	0
Furniture French Polish	150.00	150	0.00	17	0		0	17	D	20.00	3	0	14	0	0	0	0	0	0
Television Boardroom	333.00	333	0.00	37	0		0	37	D	20.00	7	0	30	0	0	0	0	0	0
Conference Telephone	421.00	421	0.00	25	0		0	25	D	25.00	6	0	19	0	0	0	0	0	0
Typist Chair Jessie	174.00	174	0.00	19	0		0	19	D	20.00	4	0	15	0	0	0	0	0	0
Rank Xerox Photocopier	9,098.00	9,098	0.00	540	0		0	540	D	25.00	135	0	405	0	0	0	0	0	0
Cafe Bar	92.00	92	0.00	11	0		0	11	D	20.00	2	0	9	0	0	0	0	0	0
Facsimile Machine	451.00	451	0.00	27	0		0	27	D	25.00	7	0	20	0	0	0	0	0	0
Whiteboard	223.00	223	0.00	25	0		0	25	D	20.00	5	0	20	0	0	0	0	0	0
Office Desks	242.00	242	0.00	27	0		0	27	D	20.00	5	0	22	0	0	0	0	0	0
Filing Cabinet	10.00	10	0.00	2	0		0	2	D	20.00	0	0	2	0	0	0	0	0	0
Sharp Calculator	96.00	96	0.00	6	0		0	6	D	25.00	2	0	4	0	0	0	0	0	0
Filing Cabinet	58.00	58	0.00	6	0		0	6	D	20.00	1	0	5	0	0	0	0	0	0
Computer Disk Drive	1,628.00	1,628	0.00	11	0		0	11	D	40.00	4	0	7	0	0	0	0	0	0
Document Holde Winita	156.00	156	0.00	18	0		0	18	D	20.00	4	0	14	0	0	0	0	0	0
Office Chair	114.00	114	0.00	13	0		0	13	D	20.00	3	0	10	0	0	0	0	0	0
Clerical Chair	169.00	169	0.00	19	0		0	19	D	20.00	4	0	15	0	0	0	0	0	0
Panasonic Microwave Oven	265.00	265	0.00	8	0		0	8	D	30.00	2	0	6	0	0	0	0	0	0
Canon Photocopier	23,785.00	23,785	0.00	1,412	0		0	1,412	D	25.00	353	0	1,059	0	0	0	0	0	0
Cream Stationery Cupboard	473.00	473	0.00	53	0		0	53	D	20.00	11	0	42	0	0	0	0	0	0
Stationery Cupboard	162.00	162	0.00	18	0		0	18	D	20.00	4	0	14	0	0	0	0	0	0
Compactus Filing System	854.00	854	0.00	95	0		0	95	D	20.00	19	0	76	0	0	0	0	0	0
Telephone Commander System	6,819.00	6,819	0.00	405	0		0	405	D	25.00	101	0	304	0	0	0	0	0	0
Mobile Telephone	1,781.00	1,781	0.00	106	0		0	106	D	25.00	26	0	80	0	0	0	0	0	0
2 Jarrahdale Wall Units	721.00	721	0.00	81	0		0	81	D	20.00	16	0	65	0	0	0	0	0	0
Reception Cabinets	2,481.00	2,481	0.00	278	0		0	278	D	20.00	56	0	222	0	0	0	0	0	0
Boardroom Cabinets	2,327.00	2,327	0.00	260	0		0	260	D	20.00	52	0	208	0	0	0	0	0	0
Shredder	842.00	842	0.00	50	0		0	50	D	25.00	12	0	38	0	0	0	0	0	0
3 Draw Desk	192.00	192	0.00	22	0		0	22	D	20.00	4	0	18	0	0	0	0	0	0
2 Bookcases & Stirling Unit	985.00	985	0.00	110	0		0	110	D	20.00	22	0	88	0	0	0	0	0	0
Argyle	1,016.00	1,016	0.00	114	0		0	114	D	20.00	23	0	91	0	0	0	0	0	0
Argyle	1,016.00	1,016	0.00	114	0		0	114	D	20.00	23	0	91	0	0	0	0	0	0
Small Bookcase	22.00	22	0.00	2	0		0	2	D	20.00	0	0	2	0	0	0	0	0	0

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Depreciation Schedule for the year ended 31 December, 2003

	DISPOSAL			ADDITION		DEPRECIATION						PROFIT			LOSS				
	Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-	Priv
Bookcase	184.00	184	0.00	21	0		0	21	D	20.00	4	0	17	0	0	0	0	0	0
Bookcase	77.00	77	0.00	9	0		0	9	D	20.00	2	0	7	0	0	0	0	0	0
Small Bookcase	78.00	78	0.00	9	0		0	9	D	20.00	2	0	7	0	0	0	0	0	0
Desk Extension	145.00	145	0.00	17	0		0	17	D	20.00	3	0	14	0	0	0	0	0	0
Desk	80.00	80	0.00	9	0		0	9	D	20.00	2	0	7	0	0	0	0	0	0
Desk	54.00	54	0.00	6	0		0	6	D	20.00	1	0	5	0	0	0	0	0	0
Wall Unit	74.00	74	0.00	9	0		0	9	D	20.00	2	0	7	0	0	0	0	0	0
3 Chairs	265.00	265	0.00	30	0		0	30	D	20.00	6	0	24	0	0	0	0	0	0
Panasonic Photocopier	1,850.00	1,850	0.00	226	0		0	226	D	20.00	45	0	181	0	0	0	0	0	0
Filing Cabinet	35.00	35	0.00	4	0		0	4	D	20.00	1	0	3	0	0	0	0	0	0
Filing Cabinet	75.00	75	0.00	9	0		0	9	D	20.00	2	0	7	0	0	0	0	0	0
2 Filing Cabinets	316.00	316	0.00	14	0		0	14	D	20.00	3	0	11	0	0	0	0	0	0
Refrigerator	151.00	151	0.00	24	0		0	24	D	25.00	6	0	18	0	0	0	0	0	0
IBM Typewriter	278.00	278	0.00	16	0		0	16	D	25.00	4	0	12	0	0	0	0	0	0
Binding Machine	140.00	140	0.00	8	0		0	8	D	25.00	2	0	6	0	0	0	0	0	0
Guillotine	301.00	301	0.00	18	0		0	18	D	25.00	4	0	14	0	0	0	0	0	0
Sharp Adding Machine	383.00	383	0.00	23	0		0	23	D	25.00	6	0	17	0	0	0	0	0	0
Binding Machine	1,125.00	1,125	0.00	66	0		0	66	D	25.00	17	0	49	0	0	0	0	0	0
Burgmatic Chair	310.00	310	0.00	19	0		0	19	D	25.00	5	0	14	0	0	0	0	0	0
Beige Mobile Table	70.00	70	0.00	8	0		0	8	D	20.00	2	0	6	0	0	0	0	0	0
Epson Printer	514.00	514	0.00	4	0		0	4	D	40.00	2	0	2	0	0	0	0	0	0
Beige Printer Trolley	118.00	118	0.00	14	0		0	14	D	20.00	3	0	11	0	0	0	0	0	0
Beige Storage Unit	159.00	159	0.00	18	0		0	18	D	20.00	4	0	14	0	0	0	0	0	0
Boardroom	383.00	383	0.00	42	0		0	42	D	20.00	8	0	34	0	0	0	0	0	0
Bookcase/cupboard																			
Burgmatic Chair	241.00	241	0.00	27	0		0	27	D	20.00	5	0	22	0	0	0	0	0	0
Olivetti Computer & Software	2,049.00	2,049	0.00	14	0		0	14	D	40.00	6	0	8	0	0	0	0	0	0
Overhead Projector	591.00	591	0.00	34	0		0	34	D	25.00	8	0	26	0	0	0	0	0	0
Overhead Projector Screen	225.00	225	0.00	14	0		0	14	D	25.00	4	0	10	0	0	0	0	0	0
Burgmatic Chair	253.00	253	0.00	28	0		0	28	D	20.00	6	0	22	0	0	0	0	0	0
Power Conditioner	221.00	221	0.00	1	0		0	1	D	40.00	0	0	1	0	0	0	0	0	0
Camera Boardroom	257.00	257	0.00	4	0		0	4	D	40.00	2	0	2	0	0	0	0	0	0
Avtek Modem	335.00	335	0.00	2	0		0	2	D	40.00	1	0	1	0	0	0	0	0	0
Mobile Telephone	1,787.00	1,787	0.00	106	0		0	106	D	25.00	26	0	80	0	0	0	0	0	0
Telecom Pager	395.00	395	0.00	24	0		0	24	D	25.00	6	0	18	0	0	0	0	0	0
Panafax Facsimile Machine	3,427.00	3,427	0.00	203	0		0	203	D	25.00	51	0	152	0	0	0	0	0	0
Work Station	816.00	816	0.00	91	0		0	91	D	20.00	18	0	73	0	0	0	0	0	0
Storage Cabinet	913.00	913	0.00	712	0		0	712	D	2.50	18	0	694	0	0	0	0	0	0
Storage Cabinet	912.00	912	0.00	712	0		0	712	D	2.50	18	0	694	0	0	0	0	0	0

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Depreciation Schedule for the year ended 31 December, 2003

	DISPOSAL			ADDITION		DEPRECIATION						PROFIT			LOSS			
	Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-
Built In Cupboards	2,750.00	2,750	0.00	2,148	0		0	2,148	D	2.50	54	0	2,094	0	0	0	0	0
Sinage Lettering	1,141.00	1,141	0.00	893	0		0	893	D	2.50	22	0	871	0	0	0	0	0
2 Mobile Phones & Charger	2,830.00	2,830	0.00	680	0		0	680	D	20.00	136	0	544	0	0	0	0	0
Printed Banner	634.00	634	0.00	500	0		0	500	D	2.50	12	0	488	0	0	0	0	0
Computer Etable	119.00	119	0.00	94	0		0	94	D	2.50	2	0	92	0	0	0	0	0
Promax Computer System	23,364.00	23,364	0.00	5,630	0		0	5,630	D	20.00	1,126	0	4,504	0	0	0	0	0
Camera	24.00	24	0.00	2	0		0	2	D	25.00	0	0	2	0	0	0	0	0
Paper Trimmer	16.00	16	0.00	2	0		0	2	D	20.00	0	0	2	0	0	0	0	0
Urn	99.00	99	0.00	11	0		0	11	D	20.00	2	0	9	0	0	0	0	0
Partitioning	1,655.00	1,655	0.00	234	0		0	234	D	20.00	47	0	187	0	0	0	0	0
Verticle Blinds	500.00	500	0.00	77	0		0	77	D	20.00	15	0	62	0	0	0	0	0
Computer Power Pack	1,050.00	1,050	0.00	12	0		0	12	D	40.00	5	0	7	0	0	0	0	0
Filing Cabinet	264.00	264	0.00	38	0		0	38	D	20.00	8	0	30	0	0	0	0	0
Filing Cabinet	295.00	295	0.00	44	0		0	44	D	20.00	9	0	35	0	0	0	0	0
T V Trolley	381.00	381	0.00	57	0		0	57	D	20.00	11	0	46	0	0	0	0	0
Fax Modem	285.00	285	0.00	4	0		0	4	D	40.00	2	0	2	0	0	0	0	0
Mobile Telephone	570.00	570	0.00	10	0		0	10	D	40.00	4	0	6	0	0	0	0	0
Heater E Storage	13.00	13	0.00	2	0		0	2	D	25.00	0	0	2	0	0	0	0	0
Heater Ex Storage	10.00	10	0.00	2	0		0	2	D	20.00	0	0	2	0	0	0	0	0
Honour Board Ex Storage	1,384.00	1,384	0.00	155	0		0	155	D	20.00	31	0	124	0	0	0	0	0
Notebook Computer	2,559.00	2,559	0.00	58	0		0	58	D	40.00	23	0	35	0	0	0	0	0
Novell Upgrade	595.00 01/07/95	595	0.00	0	0		0	0	D	100.00	0	0	0	0	0	0	0	0
Nokia Mobile Phone	120.00 01/07/95	120	0.00	0	0		0	0	D	100.00	0	0	0	0	0	0	0	0
Airconditioner	4,413.00 11/06/96	4,413	0.00	1,144	0		0	1,144	D	20.00	229	0	915	0	0	0	0	0
Case Laptop	100.00 01/07/95	100	0.00	0	0		0	0	D	100.00	0	0	0	0	0	0	0	0
3 Ericsson GH 388	1,077.00 15/07/97	1,077	0.00	68	0		0	68	D	40.00	27	0	41	0	0	0	0	0
Modem	115.00 15/09/97	115	0.00	8	0		0	8	D	40.00	3	0	5	0	0	0	0	0
Pentium 4 x 2	2,698.00 31/01/02	2,698	0.00	1,707	0		0	1,707	D	40.00	683	0	1,024	0	0	0	0	0
Shelving Units	568.00 02/09/02	568	0.00	530	0		0	530	D	20.00	106	0	424	0	0	0	0	0
Mobile Phone	400.00 05/09/02	400	0.00	348	0		0	348	D	40.00	139	0	209	0	0	0	0	0
Refrigerator	454.00 22/05/02	454	0.00	425	0		0	425	D	20.00	85	0	340	0	0	0	0	0
Server	834.00 13/03/02	834	0.00	565	0		0	565	D	40.00	226	0	339	0	0	0	0	0
		130,782		22,294	0		0	22,294			4,274	0	18,020					
									Deduct Private Portion		0							
									Net Depreciation		4,274							

Australian Rail Tram & Bus Industry Union West Australian Branch
Trading as Rail Tram and Bus Union
Members of the Committee
For the year ended 31 December, 2003

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

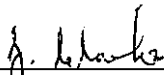
1. Presents fairly the financial position of Australian Rail Tram & Bus Industry Union West Australian Branch as at 31 December, 2003 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



Robert Chistison

President BRANCH SECRETARY



Graeme Clarke

Treasurer

PRESIDENT



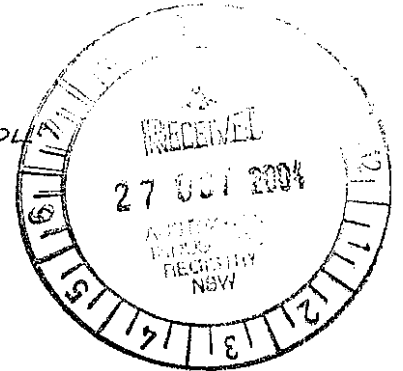
RAIL TRAM & BUS UNION

AUSTRALIAN RAIL TRAM & BUS INDUSTRY UNION

West Australian Branch: 2/10 Nash Street PERTH 6000
Telephone: 08 9225 6722 Facsimile: 08 9225 6733 Pabx: 62434 & 62317
E-mail: general@rtbuwa.asn.au

BELINDA

AS PER PHONE CONVERSATION 25/10/04



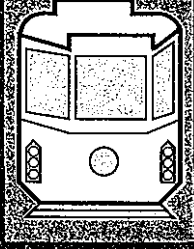
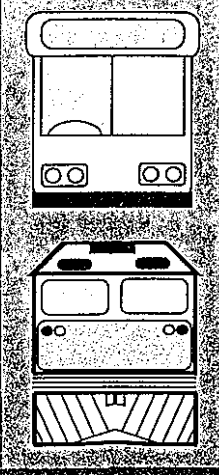
With Compliments

REGARDS,
CAROL

VOLUME 12 NUMBER 2

WINTER 2004

RAIL, TRAM & BUS WORKER



TransAdelaide acquires new trams



AusLink - Federal government funds for rail at last, but none for urban public transport - p 4-5

www.rtbu-nat.asn.au

AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION - WA Branch
SUMMARY OF FINANCIAL PERFORMANCE FOR THE YEAR END 31 DECEMBER 2003

	2003	2002
	\$	\$
Union Dues - Rail Division	126,374	105,552
Union Dues - Locomotive Division	128,014	124,024
Union Dues - Bus Division	2,890	-
Interest Received	2,917	5,299
Rents received	103,347	108,787
Journey Cover Recoupment	17,777	13,927
Other Income	13,096	12,110
TOTAL INCOME	394,415	369,823
LESS TOTAL EXPENDITURE	417,653	478,280
SURPLUS FOR YEAR	(23,238)	(108,457)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2002

ACCUMULATED FUNDS	804,708	827,946
Represented by:		
Current assets	97,272	143,956
Non-Current Assets	925,024	952,412
TOTAL ASSETS	1,022,297	1,096,368
LESS TOTAL LIABILITIES	217,589	268,422
NET ASSETS	804,708	827,946

REPORT OF THE AUDITORS TO THE MEMBERS

We have examined the Balance Sheet of the Australian Rail Tram & Bus Industry Union of Employees (the Union) as at 31 December 2003 and the related Statement of Income and Expenditure for the period then ended. Our examination included such tests of the accounting records and other audit procedures, as we considered necessary in the circumstances.

(A) In our opinion:

- (i) the organisation kept in relation to the year ended 31 December 2003 satisfactory accounting records, including:
 - (a) Records of the sources and nature of income of the organisation (including income from members); and
 - (b) Records of the nature and purpose of the expenditure of the organisation; and
- (ii) the accounts and statements, prepared under section 273 of the Workplace Relations Act 1996, as amended, in relation to the year ended 31 December 2003 were properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the organisation as at the year ended 31 December 2003; and
 - (b) the income and expenditure, and any surplus or deficit, of the organisation for the year ended 31 December 2003.

(B) We have, where necessary, obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

Richard Gardiner ACA - Partner

Atkins Gardiner & Co
Chartered Accountants

1st Floor, 624 Murray Street, PERTH WA 6000
 5 May 2004



Australian Government
Australian Industrial Registry

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

Mr R Christison
Branch Secretary
ATRBIU Western Australian Branch
2/10 Nash Street
PERTH WA 6000

Dear Mr Christison

**Re: Lodgement of Financial Statements and Accounts for the ARTBIU WA Branch for the
year ending 31 December 2003 (FR2003/734)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 21 October 2004, and a copy of the Rail, Tram & Bus Worker Journal Volume 12 No 2 Winter 2004 edition which was received in the Registry on 27 October 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/139vwa1/financial.

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

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

27 October 2004