

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION**

**NATIONAL OFFICE**

**ABN 28 921 128 419**

**CONCISE REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2015**

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION - NATIONAL OFFICE**  
**ABN 28 921 128 419**

**CONCISE REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

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**FOR THE YEAR ENDED 31 DECEMBER 2015**

## Operating Report

This Operating Report covers:

- the activities of the Australian Rail, Tram & Bus Industry Union, National Office, for the financial year ended 31<sup>st</sup> December 2015,
- the results of those activities and
- any significant changes in the nature of those activities as required under **s.254 Fair Work (Registered Organisations) Act 2009**.

### 1. Principal Activities of the National Office

The principal activities of the National Office of the Union, as conducted through the National Office, during the past year fell into the following categories:

<b>ACTIVITIES</b>
Making agreements with employers
Implementation of the decisions of the National Executive and National Council
Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns.
Industrial support including representation of individual member grievances, advice on legal and legislative matters, holding of union elections as provided for in the rules of the union, and responding to the needs of branches and members as provided for within the rules of the union, within the scope of any statutory or legal obligations.
The administration of federal awards, the certification of federal industrial agreements, the variation of awards following major test cases, and making application to vary federal awards on behalf of branches.
National media and communications to members, branches and the broader community via media releases in support of campaigns, web based technology, including the national bulletin <i>Transport Now</i> .
Coordination of and Negotiation of key national industries, and assistance to branches on bargaining by request.
The National Office has consulted with the ACTU on the development of claims to be pursued in the FWC and union policy in general. Where appropriate, the National Office has assisted branches in the implementation of relevant decisions via the variation of awards.
The National Office has been involved in campaigns and negotiations with government, political parties and industry organisations, including with financial donations and/or other support, around issues of importance for members, eg EBA negotiations, training, skill shortages, fatigue laws.

### 2 Any Significant Changes in Activities

- The following Rule Changes were ratified during 2015:
  - Alterations to the Federally Registered Uniform Rules of the Rail Tram and Bus Industry Union were, Rule 156 and 161.

### 3 Details of any Significant Changes in Financial Affairs

**The financial affairs of the National Office have altered marginally due to the following:**

- The engagement of consultants to implement a series of governing body recommendations concerning research, policy, development and publicity.
- Legal expenses in relation to advocacy, EBA and union structures advice.

### 4 Right of Members to Resign

All Members of the Union have the right to resign from the Union in accordance with Rule 14 of the Union Rules (and Section 174 of Fair Work (RO) Act 2009); namely by providing notice addressed and delivered to the Secretary of the relevant Branch, including via email.

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**14 - RESIGNATION FROM MEMBERSHIP**

(1) A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Note: The notice of resignation can be given electronically if the organisation's rules allow for this (see section 9 of the *Electronic Transactions Act 1999*).

(2) A notice of resignation from membership of an organisation takes effect:

(a) where the member ceases to be eligible to become a member of the organisation:

- (i) on the day on which the notice is received by the organisation; or
- (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or

(b) in any other case:

- (i) at the end of 2 weeks, or such shorter period as is specified in the rules of the organisation, after the notice is received by the organisation; or
- (ii) on the day specified in the notice; whichever is later.

(3) Any dues payable but not paid by a former member of an organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction, as a debt due to the organisation.

(4) A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.

(5) A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered in accordance with subsection (1).

(6) A resignation from membership of an organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

Note: Regulations may require employers who offer payroll deduction facilities to inform employees that cessation of payroll deduction by an employee does not constitute resignation (see section 359).

**5 Board Positions held by officers, employees of the National Office to be inserted here.**

To the best of our knowledge and belief, only the following Officers held any of the following positions by virtue of their office of the Rail, Tram and Bus Union National Council are:

- a trustee of a superannuation entity or exempt public sector superannuation scheme; or
- a director of a company that is the trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- where a criterion for the officer being the trustee or director is that the officer is an officer of a registered organisation.

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The member(s) listed below hold the following position(s) as trustees or company directors:

OFFICIAL	ORGANISATION
Bob Nanva	• Transport & Logistics Industry Skills Council - Director
Allan Barden	• Tracksafe Foundation - Director

**6 Membership of the Union.**

There were 31,069 members of the union as at 31st December 2015.

**7 Employees of the National Office**

As at 31 December 2015 the National Office employed 4 full time employees and 2 casual employees

**8 Members of the National Executive**

The following persons were members of the National Executive, during the year ending 31<sup>st</sup> December 2015;

Bob Nanva	National Secretary	01/01/2015 to 31/12/2015
Allan Barden	Assistant National Secretary	01/01/2015 to 31/12/2015
Phil Altieri	National President	01/12/2015 to 31/12/2015
James Styles	National Vice-President (Rail)	01/01/2015 to 31/12/2015
David Woollams	National Vice - President (Road)	01/01/2015 to 31/12/2015
Leanne Holmes	National vice-President (Affirmative Action)	01/01/2015 to 31/12/2015
Alex Claassens	Branch Secretary – NSW	01/01/2015 to 31/12/2015
Luba Grigorovitch	Branch Secretary – Victoria	01/01/2015 to 31/12/2015
Samantha Simonetis	Branch Secretary – Tasmania	01/01/2015 to 31/12/2015
Owen Doogan	Branch Secretary – Queensland	01/01/2015 to 31/12/2015
Darren Phillips	Branch Secretary - SA&NT	01/01/2015 to 31/12/2015
Phillip Woodcock	Branch Secretary – WA	01/01/2015 to 31/12/2015
Paul Robinson	Branch Secretary- WA PTA Branch	03/12/2015 to 31/12/2015
John Curley	Assistant National Secretary Rail Operations	01/01/2015 to 31/12/2015
Greg Tatnell	Assistant National Secretary Fleet Manufacture, Overhaul, Maintenance and Service	01/01/2015 to 31/12/2015
Ross Schimke	Assistant National Secretary Infrastructure	01/01/2015 to 31/12/2015
Gary Way	Assistant National Secretary Tram and Bus	01/01/2015 to 10/12/2015
Grant Wainwright	Assistant National Secretary Administrative, Supervisory, Technical and Professional	01/01/2015 to 31/12/2015
Keith McMahon	Assistant National Secretary Locomotive	01/01/2015 to 31/12/2015
Tom Brown	QLD Branch Delegate	01/01/2015 to 31/12/2015
Peter Allen	QLD Branch Delegate	01/01/2015 to 31/12/2015
Michael Cartwright	NSW Branch Delegate	01/01/2015 to 31/12/2015
Chris Preston	NSW Branch Delegate	01/01/2015 to 31/12/2015
Robert Hayden	NSW Branch Delegate	01/01/2015 to 31/12/2015
John Anderson	Vic Branch Delegate	01/01/2015 to 31/12/2015
Darren Galea	Vic Branch Delegate	01/01/2015 to 31/12/2015

ALLAN BARDEN

**ASSISTANT NATIONAL SECRETARY**

Dated:

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**CONCISE REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**COMMITTEE OF MANAGEMENT STATEMENT**

On May 2016, the Committee of Management of the Australian Rail Tram & Bus Industry Union National Office passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2015.

- (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 General Manager of Fair Work Australia (FWA);
- (c) the financial statements and notes give a fair view of the financial performance, financial position and cash flows of National Office for the financial year to which they relate;
- (d) there are reasonable grounds to believe that National Office will be able to pay its debts as and when they become due and payable; and
- (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 the National Office; and
  - (ii) the financial affairs of the National Office have been managed in accordance with the rules of the organisation including the rules of the National Office; and
  - (iii) the financial records of the National Office have been kept and maintained in accordance with the "Fair Work (RO) Act 2009"; and
  - (iv) the financial records of the National Office have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no further information has been sought in any request of a member of the National Office or General Manager of FWA under section 272 of the "Fair Work (RO) Act 2009"; and
  - (vi) no order for inspection of financial records have been made by the Fair Work Commission under section 273 of the "Fair Work (RO) Act 2009".
- (f) The National Office has not derived any revenue during the year as a result of any recovery of wages activity it may have undertaken on behalf of members.

Signed May, 2016 by Allan Barden in accordance with such resolution as is passed by the committee of management.

Allan Barden  
Assistant National Secretary

Dated: May, 2016

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**FOR THE YEAR ENDED 31 DECEMBER 2015**

**DISCUSSION AND ANALYSIS OF THE FINANCIAL FACTORS**

This discussion and analysis is provided to members in understanding the concise financial report.

**Statements of Comprehensive Income**

In 2015, RTBU National Office produced a surplus of \$184,502, 32% lower than the prior year's surplus. Some key points to note:

- An increase in rental income reflecting improvements made to investment property;
- Other Income increased as a result of Sponsorships received in support of the National Conference,
- Administration expenses are higher principally due to the costs of the bi-annual National Conference held in 2015.
- Overall Employee Expenses increased by 1.3%. There were no Separations or Redundancies in 2015, Leave & Retirement Provisions were increased to reflect service and investment returns;

**Statement of Financial Position**

Total assets increased by \$39,776, there being no significant changes from the prior period

Liabilities are \$144,726 lower than the prior year, reflecting lower expense accruals at year end.

Accumulated Surplus has grown by 2.5% to \$7,589,630.

**Statement of Cash Flows**

Cash and equivalents have decreased by \$2,033,068 (54%).

In 2015 the Union invested \$2,100,000 into an investment fund managed by Industry Fund Services, to improve long term investment returns on accumulated funds.

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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

		<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<b>REVENUE</b>			
Capitation Fees	2A	1,926,949	1,968,220
Affiliation Fees	2B	101,075	97,357
Levies	2C	27,250	22,656
Investment Income	2D	32,412	20,174
Rent Received	2E	94,650	81,273
Sponsorship		33,424	0
Profit on Asset Disposal	2F	-	11,000
Other Income		44,465	16,879
<b>TOTAL REVENUE</b>		<u>2,260,225</u>	<u>2,217,560</u>
<b>EXPENSES</b>			
Employee Expenses	3A	826,191	815,667
Affiliation Fees	3B	148,668	123,897
Administration Expenses	3C	829,993	568,127
Grants or Donations	3D	5,870	12,490
Depreciation and Amortization		30,745	31,584
Legal Costs	3E	161,868	292,425
Audit Fees		15,450	31,813
Other Expenses	3G	55,709	69,717
Loss on Asset Disposal	3F	1,229	-
<b>TOTAL EXPENSES</b>		<u>2,075,723</u>	<u>1,945,720</u>
<b>PROFIT FOR THE YEAR</b>		<u>184,502</u>	<u>271,840</u>
<b>OTHER COMPREHENSIVE INCOME</b>			
		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u>184,502</u>	<u>271,840</u>



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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2015**

		2015	2014
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,697,645	3,730,713
Receivables	5	247,607	337,611
Current Financial Assets	6	2,114,111	-
Other		32,012	45,836
<b>TOTAL CURRENT ASSETS</b>		<u>4,091,375</u>	<u>4,114,160</u>
<b>NON CURRENT ASSETS</b>			
Financial Assets		20	20
Investment Property	7	3,900,000	3,900,000
Plant & Equipment		149,348	141,848
Intangible Assets		59,828	4,767
<b>TOTAL NON CURRENT ASSETS</b>		<u>4,109,196</u>	<u>4,046,635</u>
<b>TOTAL ASSETS</b>		<u>8,200,571</u>	<u>8,160,795</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	134,332	374,815
Provisions	9	463,170	301,851
Income in Advance	10	13,439	79,001
<b>TOTAL CURRENT LIABILITIES</b>		<u>610,941</u>	<u>755,668</u>
<b>TOTAL LIABILITIES</b>		<u>610,941</u>	<u>755,667</u>
<b>NET ASSETS</b>		<u>7,589,630</u>	<u>7,405,128</u>
<b>ACCUMULATED SURPLUS</b>			
Reserves		-	907,539
Accumulated Surplus		<u>7,589,630</u>	<u>6,497,589</u>
<b>ACCUMULATED SURPLUS</b>		<u>7,589,630</u>	<u>7,405,128</u>

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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

	Retained Earnings \$	Asset Revaluation Reserve \$	Total \$
<b>Balance at 1 January 2014</b>	6,225,749	907,539	7,133,288
Surplus for the Year	<u>271,840</u>	<u>-</u>	<u>271,840</u>
<b>Balance at 31 December 2014</b>	<u><u>6,497,589</u></u>	<u><u>907,539</u></u>	<u><u>7,405,128</u></u>
Transfer from Reserve to Retained Earnings	907,539	(907,539)	-
Surplus for the Year	<u>184,502</u>	<u>-</u>	<u>184,502</u>
<b>Balance at 31 December 2015</b>	<u><u>7,589,630</u></u>	<u><u>-</u></u>	<u><u>7,589,630</u></u>

**NOTE TO THE STATEMENT OF CHANGES IN EQUITY**

**Note A - Compulsory Levy**

Other than capitation fees and ACTU Levies, National Office receive no other compulsory levy.

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**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

		2015	2014
		\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>	Note		
Receipts from other reporting units		2,289,039	2,591,963
Other Income		76,660	27,880
Payment to other reporting units		(61,280)	(82,494)
Payments to Suppliers and Employees		(2,249,657)	(1,651,086)
Rent Received		104,115	81,273
Interest Received		12,043	20,174
<b>Net cash provided by operating activities</b>	<b>11</b>	<u>170,920</u>	<u>987,710</u>
 <b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Investment in Financial Assets		(2,100,000)	-
Payment for plant and equipment		(103,987)	(20,455)
<b>Net cash used in investing activities</b>		<u>(2,203,987)</u>	<u>(20,455)</u>
 <b>Net increase in cash and cash equivalents held</b>		(2,033,067)	967,255
<b>Cash and cash equivalents at the beginning of the year</b>		<u>3,730,713</u>	<u>2,763,458</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>4</b>	<u>1,697,645</u>	<u>3,730,713</u>

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**CONCISE REPORT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**1 INFORMATION TO MEMBERS**

The Committee of Management of the Australian Rail, Tram & Bus Industry Union National Office has resolved to provide a concise financial

The concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial

Members are advised of the following provisions:

**Fair Work (Registered Organisations) Act 2009**

Sec 272 Information to be provided to members or Registrar

- (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
- (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.
- (3) A reporting unit must comply with an application made under subsection (1).

**2 INCOME**

	2015	2014
	\$	\$
<b>2A: Capitation Fees</b>		
NSW Branch	833,670	858,781
QLD Branch	337,621	361,289
SA & NT Branch	80,909	85,840
VIC Branch	561,386	552,013
TAS Branch	19,821	16,624
WA Branch	93,542	93,674
	1,926,949	1,968,220
<b>2B: Affiliation Fees</b>		
NSW Branch	48,274	45,171
QLD Branch	20,730	21,527
SA & NT Branch	3,718	3,305
VIC Branch	22,186	22,033
TAS Branch	1,370	1,265
WA Branch	4,797	4,056
	101,075	97,357
<b>2C: Levies</b>		
NSW Branch	13,015	10,512
QLD Branch	5,589	5,010
SA & NT Branch	1,002	769
VIC Branch	5,981	5,127
TAS Branch	369	294
WA Branch	1,293	944
	27,250	22,656
<b>2D: Investment Income</b>		
Interest Received	12,713	20,174
Income & Gains on IFP	19,699	-
	32,412	20,174
<b>2E: Rent Received</b>		
Property at Redfern	94,650	81,273
	94,650	81,273
<b>2F: Net Gains/ (Losses) on Asset Disposal</b>		
Motor Vehicles	-	11,000
	-	11,000

**3 EXPENSE**

<b>3A: Employee Expenses</b>		
Holders of Office:		
Wages and Salaries	249,828	248,562
Superannuation	12,137	11,781
Leave and Other Entitlements	92,745	49,194
Separation and Redundancies	-	-
Retirement Benefit Expenses	40,030	26,787
	394,740	336,324
Employees Other than Officeholders:		
Wages and Salaries	361,997	367,981
Superannuation	39,106	37,995
Leave and Other Entitlements	30,349	5,912
Separation and Redundancies	-	67,454
	431,451	479,343
	826,191	815,667
<b>3B: Affiliation Fees</b>		
ACTU	101,073	97,357
International Transport Workers Federation	22,751	20,239
Rail Industry Safety Standards Board	5,227	2,479
The Mckell Institute	7,690	3,822
Tracksafe	10,000	-
Union Aid Abroad	1,927	-
	148,668	123,897

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**3 EXPENSE (CON'T)**

	2015	2014
	\$	\$
<b>3C: Administration Expenses</b>		
Consideration to employers for payroll deductions	-	-
Compulsory Levies		
ACTU 2014 IR Levy	-	54,500
ACTU 2015 IR Levy	54,500	-
Fee/Allowances – Meeting and Conferences	-	-
Attendance	2,636	7,655
Council Executive Expenses and Lost Time	99,372	11,732
Conference and Meeting Expenses		
Accommodations	54,889	32,680
Airmiles & Travelling Expenses	154,924	89,652
Conference and Meetings	65,873	14,770
National Executive	-	26,231
Accountancy	62,450	64,935
Bank Charges & Fees	6,693	2,967
Consultants	87,024	110,963
Property Expenses	-	-
Building Expenses	39,639	9,528
Rates & Land Taxes	10,837	5,526
Rent Paid	80,410	80,410
Office Expenses	-	-
General Expenses	56,659	3,561
Postage	3,758	1,285
Printing and Stationery	18,733	15,761
Subscription and Membership	8,193	9,949
Telephone	15,198	19,696
Website	8,207	6,327
	<b>829,993</b>	<b>568,127</b>

**3D: Grants or Donations**

Grants	-	-
Donations		
Total paid that were \$1,000 or less	2,870	500
Total paid that exceeded \$1,000	3,000	11,990
	<b>5,870</b>	<b>12,490</b>

**3E: Legal Costs**

Litigation	-	-
Other Legal Matters	161,868	292,425
	<b>161,868</b>	<b>292,425</b>

**3G: Other Expenses**

Campaigns	3,149	4,172
Fringe Benefit Tax	-	173
Fines	45	221
General Expense	5,135	3,067
Insurances – General	64	1,849
Interest	19,564	20,788
Motor Vehicle Expenses	22,763	10,488
Penalties - via RO Act or RO Regulations	-	-
Publications	1,995	1,198
Repairs and Maintenance	1,636	800
Staff Training	1,359	26,961
Badges & Other Items	-	-
	<b>55,709</b>	<b>69,717</b>

**3F: Net Losses on Asset Disposal**

Motor Vehicles	(1,229)	-
	<b>(1,229)</b>	<b>-</b>

**4 CASH AND CASH EQUIVALENTS**

Cash at Bank and on Deposit	1,697,645	3,730,713
	<b>1,697,645</b>	<b>3,730,713</b>

**5 TRADE AND OTHER RECEIVABLES**

Receivables from the Branches	206,431	330,094
Other Receivables	41,176	7,517
	<b>247,607</b>	<b>337,611</b>

Receivables from the Branches

	VIC	NSW	SA/NT	QLD	TAS	WA	TOTAL
<i>Opening Balance 01/01/2015</i>	57,970	12,422	10,500	217,080	2,091	30,031	330,094
Amounts Charged to Branches							
Capitation Fees	617,525	917,037	89,000	371,383	21,803	102,897	2,119,645
Affiliation Fees	24,405	53,102	4,090	22,802	1,507	5,277	111,183
ACTU Levies	6,580	14,316	1,103	6,148	406	1,423	29,975
Amount Received from Branches							
Capitation Fees	(613,977)	(931,819)	(90,605)	(490,584)	(19,379)	(68,205)	(2,214,568)
Affiliation Fees	(30,464)	(53,102)	(4,999)	(34,642)	(1,855)	(6,393)	(131,454)
ACTU Levies	(6,580)	(26,739)	(2,086)	-	(406)	(2,634)	(38,444)
<i>Closing Balance 31/12/2015</i>	<b>55,459</b>	<b>(14,783)</b>	<b>7,003</b>	<b>92,187</b>	<b>4,167</b>	<b>62,396</b>	<b>206,431</b>

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	2015 \$	2014 \$		
<b>6 CURRENT FINANCIAL ASSETS</b>				
Investment with Industry Fund Services	2,114,111	-		
<b>7 INVESTMENT PROPERTY</b>				
Redfern Property – at Valuation	3,900,000	3,900,000		
<p>The Investment Property's last valuation, by Malcolm Craig, Registered Valuer No. 4173, was dated 18 March, 2014. The property will be independently revalued in 2016.</p> <p>Rental income earned and received from the investment property during the year was \$94,650 (2014: \$81,273).</p> <p>Direct expenses incurred in relation to the investment property that generated rental income during the year were \$44,651 (2014: \$29,617). During the year and as at the year-end, no restrictions on the realisability of investment property or the remittance of income and proceeds of disposal were present. The Union does not have any contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements</p>				
<b>8 ACCOUNTS PAYABLE</b>				
Consideration to Employers for Payroll Deductions Payable to the Branches	-	-		
NSW Branch	2,993	8,383		
TAS Branch	-	-		
QLD Branch	2,133	5,842		
WA Branch	-	-		
SA Branch	-	786		
Trade Creditors	9,815	67,035		
Legal Cost	35,725	35,580		
Other Payable	83,667	257,189		
	134,332	374,815		
<b>9 PROVISIONS</b>				
Officeholders:				
Provision for Annual Leave	145,933	111,847		
Provision for Long Service Leave	92,428	33,977		
Provision for ADO	38,866	38,658		
Provision for Retirement Benefits	42,438	2,408		
Provision for Separations and Redundancies	-	-		
	319,665	186,890		
Employees Other than Officeholders:				
Provision for Annual Leave	82,739	67,621		
Provision for Long Service Leave	40,079	28,281		
Provision for ADO	20,688	19,058		
Provision for Separations and Redundancies	-	-		
	143,505	114,961		
	463,170	301,851		
Movement during the Year:				
	Annual	Long Service	ADO	Retirement
Benefits Balance at the Beginning of the Year	179,468	62,258	57,717	2,408
Increase/(Decrease) in Provision	49,202	70,248	1,837	40,031
Balance at the End of Year	228,670	132,506	59,554	42,439
<b>10 INCOME IN ADVANCE</b>				
Capitation Fees in Advance - RTBU NSW	13,439	79,001		
<b>11 CASH FLOW INFORMATION</b>				
Reconciliation of cash flow from operations				
Profit	184,502	271,840		
<i>Adjustments for non-cash items:</i>				
Depreciation	30,745	31,584		
Loss/(Gain) on disposal of plant and equipment	1,229	(11,000)		
(Gain) on Financial Asset	(14,111)	-		
<i>Changes in assets and liabilities:</i>				
Decrease in receivables	103,827	294,624		
(Decrease)/Increase in payables	(231,030)	318,769		
Increase in provisions	95,757	81,893		
Net cash flows from operations	170,920	987,710		

**AUSTRALIAN RAIL, TRAM AND BUS INDUSTRY UNION - NATIONAL OFFICE**  
**ABN 28 921 128 419**

**CONCISE REPORT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	\$	\$
<b>12 KEY MANAGEMENT PERSONNEL REMUNERATION</b>		
Short-Term Employee Benefit		
Salary (including annual leave taken)	249,206	248,562
Annual Leave Accrued	132,609	111,847
ADO Accrued	38,866	38,658
	420,681	399,067
Post-Employment Benefits		
Superannuation	12,111	11,781
Retirement Benefit Accrued	42,438	2,408
	54,549	14,189
Other Long-Term Benefits:		
Long-Service Leave Accrued	92,428	33,977
	92,428	33,977
Total	567,658	447,233

**13 PROVIDING INFORMATION**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of member is drawn to the provisions of Section 272 of

- (1) A member of an organization, or a Registrar, may apply to the Union for specified prescribed information in relation to the Union to be made
- (2) The application must be in writing and must specify the period within, and the manner in which, the information is to be made available. The
- (3) A Union must comply with an application made under (1) above.

**14 REGISTERED OFFICE**

The registered office and principle place of business of National Office:

Suite 210, Trades Hall  
4 - 10 Goulburn Street  
Sydney NSW 2000

**15 RECOVERY WAGES**

The Union has not derived any revenue during the year as a result of any recovery of wages activity it may have undertaken on behalf of members.

**16 GOING CONCERN**

The Union's ability to continue as a going concern is not reliant on any other reporting units.

**17 FINANCIAL SUPPORT**

The Union has not agreed to provide any financial support to any reporting units nor did it require any financial support.

**18 ASSETS & LIABILITIES ACQUIRED**

The Union has not acquired any asset or liability as a result of an amalgamation, a restructure of branches, determination or revocation of the Fair