



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Jeff Lawrence
National Secretary
ALHMWU
Locked Bag 9
HAYMARKET NSW 1240

Dear Mr Lawrence

**Re: Lodgement of National Council Financial Statements and Accounts for the year ending
30 June 2001 (FR2001/563)**

Receipt is acknowledged of the financial statements and accounts for the National Council, dated 2 May 2002, which were lodged in the Registry on 3 May 2002.

Subsequent to the receipt of your further letter of 9 May 2002, clarifying that the date of publication of the *Union News* was December 2001, the documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Robin Godfrey
Assistant Manager, NSW Registry

13 May 2002

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

Telephone: (02) 8204 7200
Facsimile: (02) 9281 4480
E-mail: lhmu@lhmu.org.au
Web address: www.lhmu.org.au

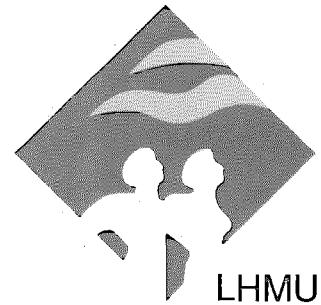
Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

**Australian
Liquor, Hospitality
and Miscellaneous
Workers Union**

FAXED
10-5-02



9 May, 2002

Ms Margaret Buchanan
Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Attention: Belinda Penna

Dear Ms Buchanan

RE: NATIONAL COUNCIL ACCOUNTS

I refer to your conversation with my assistant of 7 May 2002.

I note the following:

1. The publication of the accounts should have read December 2001 not December 2000.
2. The accounts were received by the LHMU National Council on 28 October 2001. As the auditors were unable to be present in Darwin where the meeting was held they signed off on the accounts on 5 November 2001 upon our return to Sydney.

If you have any further queries please contact Lisa Caukill.

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY



National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

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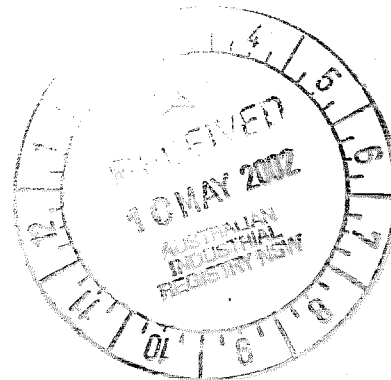
**Australian
Liquor, Hospitality
and Miscellaneous
Workers Union**



9 May, 2002

Ms Margaret Buchanan
Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Attention: Belinda Penna



Dear Ms Buchanan

RE: NATIONAL COUNCIL ACCOUNTS

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I note the following:

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2. The accounts were received by the LHMU National Council on 28 October 2001. As the auditors were unable to be present in Darwin where the meeting was held they signed off on the accounts on 5 November 2001 upon our return to Sydney.

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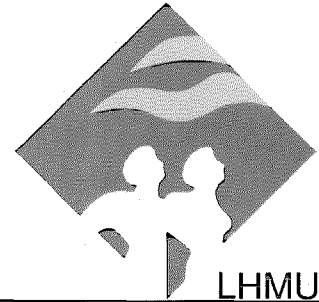
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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

**Australian
Liquor, Hospitality
and Miscellaneous
Workers Union**



2 May, 2002

Ms M. Buchanan
Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Dear Ms Buchanan

re: NATIONAL COUNCIL ACCOUNTS

I write further to my letter of 13 November 2001 concerning the financial documents of the LHMU National Council for the year ended 30 June 2001.

You have been previously supplied with a copy of the summary of the accounts which was published in the December 2000 edition of *Union News* as produced by each branch.

Enclosed is a copy of the auditor's report, accounting officer's certificate and committee of management's certificate for the accounting period in question. In addition, I enclose a certificate signed by the National Secretary stating that the financial statements are those presented to the committee of management meeting held on 29 April 2002.

You have previously been advised that the auditor's report was received on 28 October 2001.

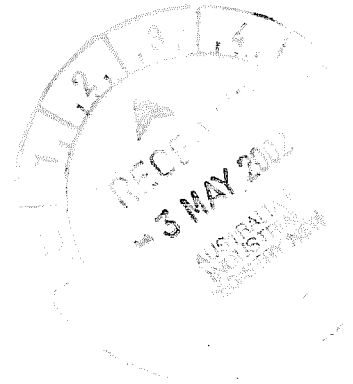
On the basis of this documentation, it would seem that the National Council has complied with the audit requirements of the Act.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Jeff Lawrence', written in a cursive style.

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



CERTIFICATE

I certify that the attached financial statements for the year ended 30 June 2001 are the financial statements of the Australian Liquor, Hospitality and Miscellaneous Workers Union National Council presented to the Australian Liquor, Hospitality and Miscellaneous Workers Union National Executive on 29 April 2002.

The financial statements comprise: Committee of Management Certificate, Accounting Officer's Certificate, Auditor's Report, Income and Expenditure Account, Balance Sheet, and Notes to and forming part of the Accounts.

A handwritten signature in black ink, appearing to read 'Jeff Lawrence', written in a cursive style.

JEFF LAWRENCE
NATIONAL SECRETARY

29 April 2002

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
NATIONAL COUNCIL**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, **BRIAN DALEY**, and **MARK BUTLER**, being two members of the Committee of Management of the Australian, Liquor, Hospitality & Miscellaneous Workers Union, National Council, do state on behalf of the Committee and in accordance with a resolution passed by 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 Union as at 30 June 2001.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 30 June 2001, in accordance with the rules of the Union.
- [iii] To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents [not being documents containing information made available to a member of the Union under Sub-Section 274 [2] of the Workplace Relations Act, 1996, or copies of these records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- [iv] The Union has complied with Sub-Sections 279 [1] and [6] of the Act in relation to the financial accounts in respect of the year ended 30 June 2000, and the Auditors' Report thereon.


.....
BRIAN DALEY


.....
MARK BUTLER

28 OCTOBER 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

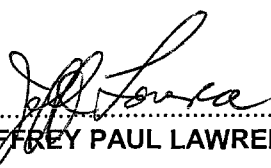
NATIONAL COUNCIL

ACCOUNTING OFFICER'S CERTIFICATE

I, **JEFFREY PAUL LAWRENCE**, being the Officer responsible for keeping the accounting records of the Australian, Liquor, Hospitality & Miscellaneous Workers Union, National Council, certify that as at 30 June 2001, the number of members of the Union was 135,873

In our opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2001.
- [ii] A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- [iii] Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- [iv] With regard to funds of the Union 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 purposes 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 Union, were made to persons holding office in the Union.
- [vi] The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.


.....
JEFFREY PAUL LAWRENCE

28 OCTOBER 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2001**

	NOTE	2001 \$	2000 \$
INCOME			
Sustentation Fees		4,229,055	4,311,093
Interest Received		188,260	158,121
Merchandising Income		5,537	0
Property Income		25,333	31,556
Publications Income		14,800	54,336
Sundry Income		54,188	29,454
TOTAL INCOME		<u>4,517,173</u>	<u>4,584,560</u>

EXPENDITURE

Depreciation		<u>206,357</u>	<u>484,456</u>
Employee Expenses			
Salaries - Officers		225,348	217,060
Salaries - Other		815,502	853,562
Accrued Annual Leave		167,499	137,016
Long Service Leave		44,448	(3,260)
Superannuation		133,656	132,805
Payroll Tax		57,782	56,602
Fringe Benefits Tax		40,634	34,983
		<u>1,484,869</u>	<u>1,428,768</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2001[Cont'd]**

	NOTE	2001 \$	2000 \$
Other Expenses			
Advertising		8,266	3,354
Affiliation Fees		426,213	395,824
Assistance to Branches		159,555	172,441
Bank Charges		6,122	5,695
Branch Loans Written Off		117,027	22,517
Donations		56,366	49,950
Electricity		6,646	7,409
General Expenses		19,571	30,800
Insurance		11,130	7,680
IT Project - Leasing		118,309	79,105
- Maintenance and Support		292,237	341,488
Meeting and Conference			
Accommodation and Travel		134,630	122,956
Air Fares		198,735	178,011
Other		24,600	46,093
Motor Vehicle Expenses		68,952	70,911
Merchandising Cost		8,983	0
National Organising Fund		406,818	195,833
OCT - Union News National		265,516	243,523
OCT - Delegates Diaries		3,578	873
OCT - Campaign Expenses		11,679	62,639
OCT - Publications		7,065	3,025
OCT - Union Services		11,000	6,000
OCT - Other		23,889	118,120
Postage and Freight		14,349	16,076
Printing and Stationery		52,436	41,059
Professional Services	9	108,471	131,969
Promotions - Merchandising		0	2,450
Property Expenses		6,206	23,123
Removal Expenses		22,281	31,117
Recruitment - National Hospitality		0	51,610
Rent		209,753	184,809
Repairs and Maintenance		14,186	23,438
Staff Training		19,513	9,881
Subscriptions and Journals		41,023	21,412
Telephone		59,498	51,861
		<u>2,934,603</u>	<u>2,753,052</u>
TOTAL EXPENDITURE		<u>4,625,829</u>	<u>4,666,276</u>
OPERATING DEFICIT FOR YEAR		(108,656)	(81,716)
Surplus -Thomas Street Property Account		390,938	65,518
Surplus on Disposal of Assets		<u>68,235</u>	<u>35,747</u>
NET SURPLUS FOR THE YEAR		350,517	19,549
Accumulated Funds at Beginning of Year		<u>20,419,354</u>	<u>20,399,805</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>20,769,871</u>	<u>20,419,354</u>

(The attached Notes 1 to 13 form part of these Accounts)

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2001

	NOTE	2001 \$	2000 \$
ACCUMULATED FUNDS		<u>20,769,871</u>	<u>20,419,354</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		471,375	427,227
Cash on Hand		750	750
		<u>472,125</u>	<u>427,977</u>
Receivables			
Accrued Interest		7,336	31,800
Deposits		1,200	1,100
Prepayments		149,386	236,016
Sundry Debtors		17,752	10,081
Amounts due from Branches	8	1,798,719	1,624,454
Stock on Hand - Badges & Other Merchandise		25,133	18,136
		<u>1,999,526</u>	<u>1,921,587</u>
Investments			
Term Deposits – Annual & Long Service Leave Fund		375,040	0
Term Deposits - Other		1,681,441	1,800,865
		<u>2,056,481</u>	<u>1,800,865</u>
TOTAL CURRENT ASSETS		<u>4,528,132</u>	<u>4,150,429</u>
NON CURRENT ASSETS			
Receivables			
Loans to Branches	7	77,965	186,353
Loan to Thomas Street Property Account		2,111,096	2,036,096
		<u>2,189,061</u>	<u>2,222,449</u>
Thomas Street Property Account	10	<u>13,775,091</u>	<u>13,547,353</u>
Other Fixed Assets			
Furniture, Fittings and Equipment	3	56,557	66,035
IT Systems	4	124,142	197,621
Properties	5	467,413	531,334
Motor Vehicles	6	206,228	234,737
		<u>854,340</u>	<u>1,029,727</u>
TOTAL NON CURRENT ASSETS		<u>16,818,492</u>	<u>16,799,529</u>
TOTAL ASSETS		<u>21,346,624</u>	<u>20,949,958</u>

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
NATIONAL COUNCIL**

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2001(Cont'd)

	NOTE	2001 \$	2000 \$
LESS CURRENT LIABILITIES			
Payables			
Sundry Creditors		<u>201,713</u>	<u>183,034</u>
Provisions			
Provision for Accrued Annual Leave		184,706	198,055
Provision for Long Service Leave		<u>190,334</u>	<u>149,515</u>
		<u>375,040</u>	<u>347,570</u>
TOTAL CURRENT LIABILITIES		<u>576,753</u>	<u>530,604</u>
NET ASSETS		<u>20,769,871</u>	<u>20,419,354</u>

(The attached Notes 1 to 13 form part of these Accounts)

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2001**

	NOTE	2001 \$	2000 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Sustentation Fees		4,172,731	3,983,074
Payments to Suppliers and Employees		(4,124,407)	(4,385,728)
Interest Received		137,724	51,321
Other Income		92,187	143,135
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	13	<u>278,235</u>	<u>(208,198)</u>
CASH FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant and Equipment		145,880	210,350
Payment for Property, Plant and Equipment		(108,615)	(401,884)
Payment for Deposits		(100)	0
Payment for Investments		(255,616)	(48,761)
Payment for Merchandise		(6,997)	(16,229)
Thomas Street Property Account		0	100,000
Repayment N T Branch		0	35,938
Loan to N T Branch		(8,639)	(181,353)
NET CASH USED IN INVESTING ACTIVITIES		<u>(234,087)</u>	<u>(301,939)</u>
NET INCREASE(DECREASE) IN CASH HELD		44,148	(510,137)
Cash at Beginning of Year		<u>427,977</u>	<u>938,114</u>
CASH AT END OF YEAR	12	<u>472,125</u>	<u>427,977</u>

(The attached Notes 1 to 13 form part of these Accounts)

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional requirements and the Australian Workplace Relations Act, 1996. The accounts have also 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, unless otherwise stated.

The following is a summary of the significant policies adopted by the economic entity in the preparation of the accounts.

- (a) Depreciation of fixed assets is calculated on the straight line basis in order to write the assets off over their useful life.
- (b) Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

- (c) No provision for Income Tax is necessary as the Union is exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 274 which read as follows:-

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

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001**

	2001 \$	2000 \$
3. FURNITURE AND FITTINGS		
At Cost	556,847	529,629
Less accumulated depreciation	<u>500,290</u>	<u>463,594</u>
	<u>56,557</u>	<u>66,035</u>
4. IT SYSTEMS		
At Cost	2,152,765	2,349,901
Less accumulated depreciation	<u>2,028,623</u>	<u>2,152,280</u>
	<u>124,142</u>	<u>197,621</u>
5. PROPERTIES		
Land at Cost	172,500	189,500
Buildings at Cost	<u>362,095</u>	<u>413,344</u>
	534,595	602,844
Less Accumulated Depreciation on Buildings	<u>67,182</u>	<u>71,510</u>
	<u>467,413</u>	<u>531,334</u>
6. MOTOR VEHICLES		
At Cost	342,642	344,265
Less accumulated depreciation	<u>136,414</u>	<u>109,528</u>
	<u>206,228</u>	<u>234,737</u>
7. LOANS TO BRANCHES		
N T Branch - Vehicle	8,639	0
N T Branch - Payroll Tax	0	112,027
N T Branch - Leave Entitlement	19,326	19,326
N T Branch - Cash Requirement	50,000	50,000
N T Branch - Re Super Trust Fund	<u>0</u>	<u>5,000</u>
	<u>77,965</u>	<u>186,353</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001**

		2001	2000
		\$	\$
8. AMOUNTS DUE FROM BRANCHES			
NSW	Sustentation	317,334	337,474
	Other	79,788	20,234
Victoria	Sustentation	186,959	186,902
	Other	4,029	4,298
Queensland	Sustentation	199,972	199,918
	Other	4,127	4,127
South Australia	Sustentation	154,798	138,081
	Other	16,361	4,319
Western Australia	Sustentation	358,837	332,340
	Other	74,965	37,014
Tasmania	Sustentation	105,447	140,647
	Other	9,637	3,233
ACT	Sustentation	19,052	22,273
	Other	14,834	18,362
N.A.W.U.	Sustentation	200,116	128,556
	Other	52,463	40,302
Other Affiliated Bodies		<u>0</u>	<u>6,374</u>
		<u>1,798,719</u>	<u>1,624,454</u>
9. PROFESSIONAL SERVICES			
Auditors Remuneration			
Audit Fees		30,000	40,000
Other Services		<u>0</u>	<u>2,500</u>
		30,000	42,500
Legal Fees		<u>78,471</u>	<u>89,469</u>
		<u>108,471</u>	<u>131,969</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001**

	2001 \$	2000 \$
10. THOMAS STREET PROPERTY ACCOUNT		
ASSETS		
Land	3,664,500	3,664,500
Building less Accumulated Depreciation	<u>10,629,015</u>	<u>11,089,859</u>
	14,293,515	14,754,359
Accrued Interest	3,338	0
Prepayments	30,984	2,774
Cash at Bank	96,261	281,633
Investments	507,625	0
Sundry Debtors	<u>772,334</u>	<u>659,381</u>
TOTAL ASSETS	<u>15,704,057</u>	<u>15,698,147</u>
LIABILITIES		
Loan - National Council	1,055,548	1,018,048
Loan - Victorian Branch	285,534	650,064
Sundry Creditors	15,642	61,496
Rents in Advance	<u>1,042</u>	<u>13,186</u>
TOTAL LIABILITIES	<u>1,357,766</u>	<u>1,742,794</u>
NET ASSETS - THOMAS STREET PROPERTY ACCOUNT	<u>14,346,291</u>	<u>13,955,353</u>
 SUMMARY OF ACCOUNT FOR THE YEAR ENDED 30 JUNE 2001		
Net Assets of Property Account as at 1 July 2000	13,955,353	13,989,835
Add Surplus for the Year	<u>390,938</u>	<u>65,518</u>
	14,346,291	14,055,353
Less Distribution received during the Year	<u>0</u>	<u>100,000</u>
	14,346,291	13,955,353
Less contra - Reduction in Sundry Creditors	<u>571,200</u>	<u>408,000</u>
Net Assets of Property Account as at 30 June 2001	<u>13,775,091</u>	<u>13,547,353</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001

11. RELATED PARTIES

- (a) The following persons have held office in the Union during the financial period.

National President	Helen Creed
Deputy National President	Ann Drohan (Until 22 December 2000)
National Vice Presidents	Brian Daley Shirley Mellor
National Secretary	Jeff Lawrence
Deputy National Secretary	Jeff Carr
Assistant National Secretaries	Tim Ferrari Cheryl Hyde Jo-anne Schofield
Executive Members	Gil Anderson Susan McGrath Darren Mathewson Sharryn Jackson Mark Butler Annie Owens Jane Farrell Ron Monaghan Stan Liaros (Until 30 March 2001) David DiTroia (From 17 October 2000)

- (b) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Statement of Financial Performance under Salaries – Officers.
- (c) The aggregate amount paid during the financial period to a superannuation plan in respect of officers was \$33,809.
- (d) There have been no other transactions between the officers and the Union other than those relating to their membership of the Union and the reimbursement of the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001**

	2001 \$	2000 \$
12. RECONCILIATION OF CASH		
For the purpose of the Statement of Cash Flows, Cash includes Cash on Hand and in at call deposits with banks or financial institutions, net of bank overdrafts		
Cash at Bank	471,375	427,227
Cash on Hand	750	750
	<u>472,125</u>	<u>427,977</u>
13. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS		
Net Surplus	350,517	19,549
Non Cash Flows in Net Surplus		
Depreciation	206,357	484,456
Employees Provisions	211,947	133,756
(Surplus) Deficit on Disposal of Assets	(68,235)	(35,747)
Interest Income reinvested	(75,000)	(75,000)
Thomas Street Surplus	(390,938)	(65,518)
Grant Written Back	0	11,704
N T Branch Loan Written Off	117,027	0
Changes in Assets and Liabilities		
(Increase) Decrease in Prepayments	86,630	(157,867)
Increase (Decrease) in Trade Creditors	181,879	124,929
(Increase) Decrease in Sundry Debtors	(125,612)	(3,633)
(Increase) Decrease in Amounts Due From Branches	(56,324)	(308,301)
Payments from Employees Provisions	(184,477)	(304,726)
Decrease (Increase) in Accrued Interest	24,464	(31,800)
CASH FLOWS PROVIDED BY OPERATIONS	<u>278,235</u>	<u>(208,198)</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

INDEPENDENT AUDIT REPORT

To the members of the Australian Liquor, Hospitality and Miscellaneous Workers Union, National Council.

SCOPE

We have audited the financial accounts of the Australian Liquor, Hospitality and Miscellaneous Workers Union, National Council for the year ended 30 June 2001 as set out on pages 1 to 13. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with Australian accounting standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to present a view of the National Council which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

We have received all the information and explanations required for the purposes of our audit.

In our opinion:

- [i] There were kept by the Union in respect of the period under review, satisfactory records detailing the sources and nature of income of the Union [including income from members] and the nature and purposes of expenditure; and
- [ii] The attached accounts and statements are prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The accounts set out on pages 1 to 13 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:
 - [a] the financial position of the Union as at 30 June 2001; and
 - [b] the financial performance of the Union for the year ended 30 June 2001;

and are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

A.J. WILLIAMS & CO.

Chartered Accountants.



P.F. WALES.

Registered Company Auditor.

2 Market Street,
SYDNEY NSW 2000

5 NOVEMBER 2001



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Jeff Lawrence
National Secretary
LHMU
Locked Bag 9
HAYMARKET NSW 1240

Dear Mr Lawrence,

RE: Statement of Loans, Grants and Donations made by the LHMU National Council and Branches for year ending 31 December 2000 (FR 2001/563)

Receipt is acknowledged of a statement signed by you on 12 November 2001, regarding donations for the year ended 30 June 2001, pursuant to section 269(1) of the *Workplace Relations Act 1996*. The documents lodged on 15 November 2001 accompanied the summary of the financial accounts of the National Council. It has been placed on a file reserved for viewing only by members of your organisation.

Yours sincerely,

Robin Godfrey
Assistant Manager, NSW Registry

28 November 2001



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 8380 6980

Jeff Lawrence
National Secretary
LHMU
Locked Bag 9
HAYMARKET NSW 2000

Dear Mr Lawrence,

**RE: Lodgement of Summary of Financial Accounts for LHMU National Council for year
ending 30 June 2001 (FR2001/563)**

Receipt is acknowledged of the above summary and financial statements which were lodged in the Registry on 14 November 2001.

I note your request for an extension of time to provide this summary to members as required under subsection 279(3) of the *Workplace Relations Act 1996*. Pursuant to this subsection, I allow the National Council until the 15 January 2002 to supply a copy of the summary to members by publication in the December issues of the various *Union News* journals published by each branch.

Yours sincerely,

Margaret Buchanan
Deputy Industrial Registrar

23 November 2001

National Office

Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

Telephone: (02) 9281 9511

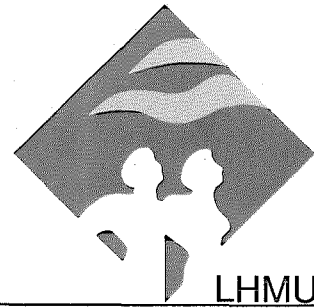
Facsimile: (02) 9281 4480

E-mail: lhmu@lhmu.org.au

Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary



13 November, 2001

Ms Margaret Buchanan
Deputy Industrial Registrar
Australian Industrial Registry
80 William Street
EAST SYDNEY NSW 2010

Dear Ms Buchanan



re: NATIONAL COUNCIL ACCOUNTS

I advise that in accordance with the requirements of Section 279(4), the National Executive of the LHMU has resolved to supply members with a summary of the financial accounts of the Australian Liquor, Hospitality and Miscellaneous Workers Union, National Council

Attached hereto is a copy of the summary we propose to print in the December edition of *Union News*. It is proposed that the summary be included in the editions of *Union News* produced by each branch of the union. This journal is forwarded by post free of charge to all members of the union.

It is proposed that this journal be printed and forwarded to members in mid December 2001. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2001.

I advise that the accounts, including the summary, were made available on 28 October 2001.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
NATIONAL COUNCIL**

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**SUMMARY OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001**

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act, 1996, and the following summary is provided for members in accordance with section 279 [2] of the Act.

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2001

	2001 \$	2000 \$
INCOME		
Sustentation Fees	4,229,055	4,311,093
Other Income	<u>747,291</u>	<u>338,985</u>
TOTAL INCOME	4,976,346	4,650,078
LESS TOTAL EXPENDITURE	<u>4,625,829</u>	<u>4,630,529</u>
SURPLUS FOR PERIOD	<u>350,517</u>	<u>19,549</u>

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2001

ACCUMULATED FUNDS	<u>20,769,871</u>	<u>20,419,354</u>
Represented by		
Current Assets	4,528,132	4,150,429
Non Current Assets	<u>16,818,492</u>	<u>16,799,529</u>
TOTAL ASSETS	21,346,624	20,949,958
LESS CURRENT LIABILITIES	<u>576,753</u>	<u>530,604</u>
NET ASSETS	<u>20,769,871</u>	<u>20,419,354</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**SUMMARY OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001 (Cont'd)**

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

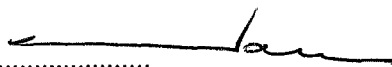
In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 274 which read as follows:-

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

AUDITORS' CERTIFICATE

We certify that the above Summary is a fair and accurate Summary of the Report, Accounts and Statements of The Australian Liquor, Hospitality and Miscellaneous Workers Union - National Council, for the year ended 30 June 2001. Our Auditors' Report dated 5 November, 2001 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

A.J. WILLIAMS & CO.
Chartered Accountants.


.....
P.F. WALES.

Registered Company Auditor.

2 Market Street,
SYDNEY NSW 2000

5 November, 2001