

**National Office**  
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187 Thomas Street  
Haymarket NSW 2000

Locked Bag 9  
Haymarket NSW 1240

**Telephone:** (02) 9281 9511  
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**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

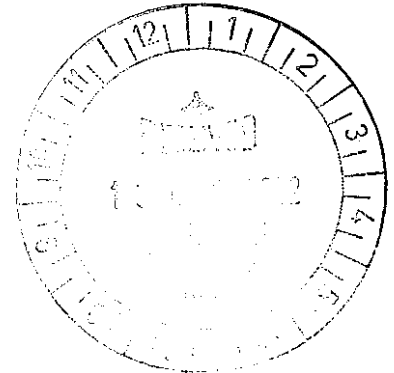
**Jeff Carr**  
Deputy National  
Secretary

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



9 December, 2002

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 - late December 2002. 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 2003.

I advise that the accounts, including the summary, were made available on 14 November 2002.

Yours sincerely

**JEFF LAWRENCE**  
**NATIONAL SECRETARY**

Enc.

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

**SUMMARY OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2002**

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

**NATIONAL COUNCIL**

**SUMMARY OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2002**

The financial report of the Union has 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 2002**

	<b>2002</b> <b>\$</b>	<b>2001</b> <b>\$</b>
<b>INCOME</b>		
Sustentation Fees	4,423,383	4,229,055
Other Income	<u>800,470</u>	<u>747,291</u>
<b>TOTAL INCOME</b>	5,223,853	4,976,346
<b>LESS TOTAL EXPENDITURE</b>	<u>4,897,822</u>	<u>4,625,829</u>
<b>SURPLUS FOR PERIOD</b>	<u>326,031</u>	<u>350,517</u>

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2002**

<b>ACCUMULATED FUNDS</b>	<u>21,095,902</u>	<u>20,769,871</u>
Represented by		
Current Assets	5,622,335	4,528,132
Non Current Assets	<u>16,227,982</u>	<u>16,818,492</u>
<b>TOTAL ASSETS</b>	21,850,317	21,346,624
<b>LESS CURRENT LIABILITIES</b>	<u>754,415</u>	<u>576,753</u>
<b>NET ASSETS</b>	<u>21,095,902</u>	<u>20,769,871</u>

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

**NATIONAL COUNCIL**

**SUMMARY OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2002 (Continued)**


**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:

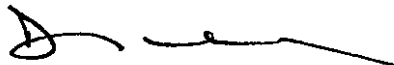
- [1] A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- [2] An organisation shall, on application made under Sub-Section [1] by a member of the organisation or a Registrar, make the specified information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

**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 2002. Our Auditors' Report dated 14 November 2002 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.



**D.S. McLEAN**  
Registered Company Auditor.  
SYDNEY NSW 2000  
14 November 2002



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 Summary of Financial Accounts for LHMWU National Council for the year  
ending 30 June 2002 (FR2002/632)**

Receipt is acknowledged of the abovementioned summary and financial statements, which were lodged in the Registry on 13 December 2002.

The summary meets the requirements of subsection 279(2) of the *Workplace Relations Act 1996* ("the Act").

I note your request for an extension of time to provide this summary to members as required by subsection 279(3) of the Act. Pursuant to this subsection, I allow the Branch until 15 January 2003 to supply a copy of the summary to its members by publication in the December 2002 issue of *Union News*.

Yours sincerely,

Robin Godfrey  
Deputy Industrial Registrar

6 January 2003



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/632

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

Dear Mr Lawrence

**Re: ALHMWU - National Office - Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgement 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 30 June 2002.

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, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by Monday 12 May 2003** 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. lodgement 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 please contact me on (02) 8374 6618.

Yours sincerely

Belinda Penna  
for Deputy Industrial Registrar

16 April 2003

**National Office**  
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187 Thomas Street  
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Web address: [www.lhmu.org.au](http://www.lhmu.org.au)

**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



FR 2002/632 FEN

28 April, 2003

Ms Belinda Penna  
Australian Industrial Registry  
80 William Street  
SYDNEY NSW 2000

By Facsimile

**RE: LHMU FINANCIAL DOCUMENTS**

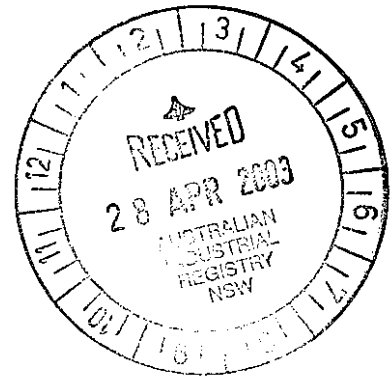
I refer to your letters to branches of the LHMU and our subsequent telephone conversation concerning outstanding financial documents.

Due to an oversight on my part branches were not reminded to present financial documents to governing bodies following publication. This should now be done some time in the near future and the Registry advised accordingly.

If you have any further questions please do not hesitate to contact me.

Yours faithfully

LISA CAUKILL



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Web address: [www.lhmu.org.au](http://www.lhmu.org.au)

**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



5 May, 2003

Mr Barry Jenkins  
Deputy Industrial Registrar  
Australian Industrial Registry  
80 William Street  
EAST SYDNEY NSW 2010

Dear Mr Jenkins

**re: NATIONAL COUNCIL ACCOUNTS**

I write further to my letter of 9 December 2002 concerning the financial documents of the LHMU National Council for the year ended 30 June 2002.

You have been previously supplied with a copy of the summary of the accounts which was published in the Summer edition of *Union News* as produced by each branch apart from Victoria and to Victorian Branch members through the National magazine.

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 10 April 2003.

You have previously been advised that the auditor's report was received on 14 November 2003.

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

Yours faithfully

**JEFF LAWRENCE**  
**NATIONAL SECRETARY**

Enc.

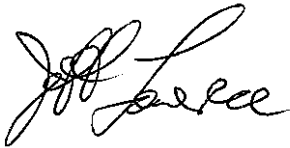




## **CERTIFICATE**

I certify that the attached financial statements for the year ended 30 June 2002 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 10 April 2003.

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', with a stylized, cursive script.

**JEFF LAWRENCE  
NATIONAL SECRETARY**

10 April 2003

**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 2002.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 30 June 2002, 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 2001, and the Auditors' Report thereon.

  
.....  
**BRIAN DALEY**

  
.....  
**MARK BUTLER**

**14 November 2002**

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

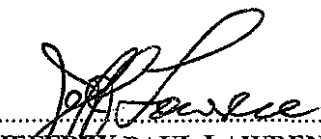
**NATIONAL COUNCIL**

**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 2002, the number of members of the Union was 132,842

In my opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
- [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**

**14 November 2002**

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

**NATIONAL COUNCIL**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Sustentation Fees	4,423,383	4,229,055
Interest Received	198,077	188,260
Merchandising Income	-	5,537
Property Income	25,705	25,333
Publications Income	46,179	14,800
Sundry Income	<u>46,731</u>	<u>54,188</u>
<b>TOTAL INCOME</b>	<u><b>4,740,075</b></u>	<u><b>4,517,173</b></u>
 <b>EXPENDITURE</b>		
<b>Depreciation</b>	<u>157,094</u>	<u>206,357</u>
 <b>Employee Expenses</b>		
Salaries - Officers	258,295	225,348
Salaries - Other	748,123	766,231
Accrued Annual Leave	149,267	167,499
Long Service Leave	33,492	44,448
Motor Vehicle Allowance	71,995	49,271
Superannuation	143,303	133,656
Payroll Tax	49,902	57,782
Fringe Benefits Tax	<u>20,504</u>	<u>40,634</u>
	<u><b>1,474,881</b></u>	<u><b>1,484,869</b></u>

# AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

## NATIONAL COUNCIL

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2002(Continued)

	Note	2002 \$	2001 \$
<b>Other Expenses</b>			
Advertising		1,810	8,266
Affiliation Fees		449,502	426,213
Assistance to Branches		164,624	159,555
Bank Charges		7,709	6,122
Branch Loans Written Off		9,463	117,027
Donations		110,685	56,366
Electricity		5,422	6,646
General Expenses		19,670	19,571
Insurance		11,946	11,130
IT Project - Leasing		137,744	118,309
- Maintenance and Support		258,187	280,163
- Network		36,330	12,074
Market Research		57,064	-
Meeting and Conference			
Accommodation and Travel		107,004	134,630
Air Fares		204,118	198,735
Other		17,397	24,600
Motor Vehicle Expenses		54,229	68,952
National Organising Fund		393,636	406,818
OCT - Union News National		241,637	265,516
OCT - Delegates Diaries		5,235	3,578
OCT - Campaign Expenses		41,358	11,679
OCT - Publications		11,366	7,065
OCT - Union Services		13,426	11,000
OCT - Other		10,437	23,889
Postage and Freight		19,807	14,349
Printing and Stationery		56,092	52,436
Professional Services	9	136,323	108,471
Promotions - Merchandising		19,877	8,983
Property Expenses		7,677	6,206
Provision for Doubtful Debts		289,259	-
Removal Expenses		7,047	22,281
Rent		219,911	209,753
Repairs and Maintenance		11,567	14,186
Staff Training		9,475	19,513
Subscriptions and Journals		37,430	41,023
Telephone		53,014	59,498
Video Conferencing		28,369	-
		<u>3,265,847</u>	<u>2,934,603</u>
<b>TOTAL EXPENDITURE</b>		4,897,822	4,625,829
<b>OPERATING DEFICIT FOR YEAR</b>		(157,747)	(108,656)
Surplus -Thomas Street Property Account		474,086	390,938
Surplus on Disposal of Assets		<u>9,692</u>	<u>68,235</u>
<b>NET SURPLUS FOR THE YEAR</b>		326,031	350,517
Accumulated Funds at Beginning of Year		<u>20,769,871</u>	<u>20,419,354</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>21,095,902</u>	<u>20,769,871</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 2002**

	<b>NOTE</b>	<b>2002 \$</b>	<b>2001 \$</b>
<b>ACCUMULATED FUNDS</b>		<u>21,095,902</u>	<u>20,769,871</u>
Represented by Net Assets as follows:			
<b>CURRENT ASSETS</b>			
<b>Cash Assets</b>			
Cash at Bank		246,946	471,375
Cash on Hand		<u>750</u>	<u>750</u>
		<u>247,696</u>	<u>472,125</u>
<b>Receivables</b>			
Accrued Interest		16,206	7,336
Deposits		11,100	1,200
Prepayments		136,304	149,386
Sundry Debtors		-	17,752
Loan to Thomas Street Property Account – Current Portion		693,348	-
Amounts due from Branches	8	1,352,175	1,798,719
Stock on Hand - Badges & Other Merchandise		<u>7,469</u>	<u>25,133</u>
		<u>2,216,602</u>	<u>1,999,526</u>
<b>Investments</b>			
Term Deposits – Annual & Long Service Leave Fund		402,525	375,040
Term Deposits - Other		<u>2,755,512</u>	<u>1,681,441</u>
		<u>3,158,037</u>	<u>2,056,481</u>
<b>TOTAL CURRENT ASSETS</b>		<u>5,622,335</u>	<u>4,528,132</u>
<b>NON CURRENT ASSETS</b>			
<b>Receivables</b>			
Loans to Branches	7	92,489	77,965
Loan to Thomas Street Property Account		<u>1,297,007</u>	<u>2,111,096</u>
		<u>1,389,496</u>	<u>2,189,061</u>
<b>Thomas Street Property Account</b>	10	<u>14,085,977</u>	<u>13,775,091</u>
<b>Other Fixed Assets</b>			
Furniture, Fittings and Equipment	3	48,980	56,557
IT Systems	4	106,971	124,142
Properties	5	457,293	467,413
Motor Vehicles	6	<u>139,265</u>	<u>206,228</u>
		<u>752,509</u>	<u>854,340</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>16,227,982</u>	<u>16,818,492</u>
<b>TOTAL ASSETS</b>		<u>21,850,317</u>	<u>21,346,624</u>

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

**NATIONAL COUNCIL**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2002 (Continued)**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b>LESS CURRENT LIABILITIES</b>		
<b>Payables</b>		
Sundry Creditors	<u>351,890</u>	<u>201,713</u>
<b>Provisions</b>		
Provision for Annual Leave	195,868	184,706
Provision for Long Service Leave	<u>206,657</u>	<u>190,334</u>
	<u>402,525</u>	<u>375,040</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>754,415</u>	<u>576,753</u>
<b>NET ASSETS</b>	<u>21,095,902</u>	<u>20,769,871</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 2002**

	Note	2002 \$	2001 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Sustentation Fees		4,887,679	4,172,731
Payments to Suppliers and Employees		(4,386,783)	(4,124,407)
Interest Received		114,207	137,724
Other Income		<u>136,279</u>	<u>92,187</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	13	<u>751,382</u>	<u>278,235</u>
<b>CASH FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Property, Plant and Equipment		59,393	145,880
Payment for Property, Plant and Equipment		(104,965)	(108,615)
Payment for Deposits		(9,900)	(100)
Payment for Investments		(1,101,556)	(255,616)
Payment for Merchandise		-	(6,997)
Thomas Street Property Account		195,741	-
Loans to Branches		<u>(14,524)</u>	<u>(8,639)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<u>(975,811)</u>	<u>(234,087)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		(224,429)	44,148
Cash at Beginning of Year		<u>472,125</u>	<u>427,977</u>
<b>CASH AT END OF YEAR</b>	12	<u>247,696</u>	<u>472,125</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 2002

#### 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 Union 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 lives to the Union.
- (b) Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated entitlements of all employees on the basis of their terms of employment.  
  
In the case of Long Service Leave, the provision 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 organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- [2] An organisation shall, on application made under Sub-Section [1] by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- [3] A Registrar may only make an application under Sub-Section [1] at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

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

**NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002  
(continued)**

	2002 \$	2001 \$
<b>3. FURNITURE AND FITTINGS</b>		
At Cost	378,844	556,847
Less accumulated depreciation	<u>329,864</u>	<u>500,290</u>
	<u>48,980</u>	<u>56,557</u>
<b>4. IT SYSTEMS</b>		
At Cost	2,283,748	2,152,765
Less accumulated depreciation	<u>2,176,777</u>	<u>2,028,623</u>
	<u>106,971</u>	<u>124,142</u>
<b>5. PROPERTIES</b>		
Land at Cost	172,500	172,500
Buildings at Cost	<u>362,095</u>	<u>362,095</u>
	534,595	534,595
Less Accumulated Depreciation on Buildings	<u>77,302</u>	<u>67,182</u>
	<u>457,293</u>	<u>467,413</u>
<b>6. MOTOR VEHICLES</b>		
At Cost	239,016	342,642
Less accumulated depreciation	<u>99,751</u>	<u>136,414</u>
	<u>139,265</u>	<u>206,228</u>
<b>7. LOANS TO BRANCHES</b>		
N T Branch - Vehicle	18,524	8,639
N T Branch - Leave Entitlement	3,965	19,326
N T Branch - Cash Requirement	50,000	50,000
TAS Branch - Building Works	<u>20,000</u>	<u>-</u>
	<u>92,489</u>	<u>77,965</u>

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

**NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002  
(continued)**

		<b>2002</b>	<b>2001</b>
		<b>\$</b>	<b>\$</b>
<b>8. AMOUNTS DUE FROM BRANCHES</b>			
NSW	Sustentation	315,792	317,334
	Other	39,103	79,788
Victoria	Sustentation	189,599	186,959
	Other	746	4,029
Queensland	Sustentation	215,222	199,972
	Other	464	4,127
South Australia	Sustentation	132,381	154,798
	Other	17,796	16,361
Western Australia	Sustentation	147,431	358,837
	Other	16,806	74,965
Tasmania	Sustentation	100,209	105,447
	Other	21,779	9,637
ACT	Sustentation	18,197	19,052
	Other	24,992	14,834
Northern Territory	Sustentation	305,329	200,116
	Other	58,493	52,463
Provision for Doubtful Debts		(289,259)	-
Other Affiliated Bodies		<u>37,095</u>	<u>-</u>
		<u>1,352,175</u>	<u>1,798,719</u>
<b>9. PROFESSIONAL SERVICES</b>			
Audit Fees		30,000	30,000
Legal Fees		<u>106,323</u>	<u>78,471</u>
		<u>136,323</u>	<u>108,471</u>

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

**NATIONAL COUNCIL**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002  
(continued)**

	2002 \$	2001 \$
<b>10. THOMAS STREET PROPERTY ACCOUNT</b>		
<b>ASSETS</b>		
Land	3,664,500	3,664,500
Building less Accumulated Depreciation	<u>10,168,171</u>	<u>10,629,015</u>
	13,832,671	14,293,515
Accrued Interest	4,776	3,338
Prepayments	6,651	30,984
Cash at Bank	122,328	96,261
Investments	960,002	507,625
Sundry Debtors	<u>955,350</u>	<u>772,334</u>
<b>TOTAL ASSETS</b>	<u>15,881,778</u>	<u>15,704,057</u>
<b>LIABILITIES</b>		
Loan - National Council	995,177	1,055,548
Loan - Victorian Branch	-	285,534
Sundry Creditors	65,130	15,642
Rents in Advance	<u>1,094</u>	<u>1,042</u>
<b>TOTAL LIABILITIES</b>	<u>1,061,401</u>	<u>1,357,766</u>
<b>NET ASSETS - THOMAS STREET PROPERTY ACCOUNT</b>	<u>14,820,377</u>	<u>14,346,291</u>
<b>SUMMARY OF ACCOUNT FOR THE YEAR ENDED 30 JUNE 2002</b>		
Assets of Property Account as at 1 July 2001	14,346,291	13,955,353
Add Surplus for the Year	<u>474,086</u>	<u>390,938</u>
	14,820,377	14,346,291
Less contra - Reduction in Sundry Creditors	<u>734,400</u>	<u>571,200</u>
Net Assets of Property Account as at 30 June 2002	<u>14,085,977</u>	<u>13,775,091</u>

# AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

## NATIONAL COUNCIL

### NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002 (continued)

#### 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 Resigned 22.12.01 Position Abolished
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 Resigned 31.07.01 David O'Byrne Elected 26.10.01 Sharryn Jackson Resigned 29.11.01 David Kelly Elected 27.03.02 Mark Butler Annie Owens Jane Farrell Ron Monaghan Jeff Jones Elected 12.10.01 David DiTroia

- (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 the retirement of officers was \$34,766.
- (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 by 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 2002  
(continued)

	2002 \$	2001 \$
<b>12. RECONCILIATION OF CASH</b>		
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	246,946	471,375
Cash on Hand	<u>750</u>	<u>750</u>
	<u>247,696</u>	<u>472,125</u>
<b>13. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH OPERATING SURPLUS</b>		
Net Surplus	326,031	350,517
Non Cash Flows in Net Surplus		
Depreciation	157,095	206,357
Employees Provisions	182,759	211,947
(Surplus) Deficit on Disposal of Assets	(9,692)	(68,235)
Interest Income reinvested	(75,000)	(75,000)
Thomas Street Surplus	(474,086)	(390,938)
NT Branch Loan Written off	-	117,027
Changes in Assets and Liabilities		
Decrease in Merchandise	17,664	-
(Increase ) Decrease in Prepayments	13,082	86,630
Increase (Decrease) in Trade Creditors	313,377	181,879
(Increase) Decrease in Sundry Debtors	136,277	(125,612)
(Increase) Decrease in Amounts Due From Branches	328,019	(56,324)
Payments from Employees Provisions	(155,274)	(184,477)
Decrease (Increase) in Accrued Interest	<u>(8,870)</u>	<u>24,464</u>
<b>CASH FLOWS PROVIDED BY OPERATIONS</b>	<u>751,382</u>	<u>278,235</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 report of the Australian Liquor, Hospitality and Miscellaneous Workers Union, National Council for the year ended 30 June 2002 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 report and the information it contains. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Union.

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

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

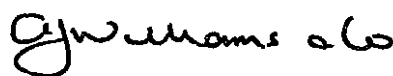
#### AUDIT OPINION

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

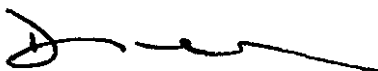
In our opinion:

- [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 financial report, including the Certificates of the Committee of Management and the Accounting Officer, is prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The financial report has been prepared from the accounting records of the Union and is properly drawn up so as to give a true and fair view of:
  - [a] the financial position of the Union as at 30 June 2002; and
  - [b] the financial performance of the Union for the year ended 30 June 2002;

and is in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia.



A.J. WILLIAMS & CO.  
Chartered Accountants.



D. S. MCLEAN  
Registered Company Auditor.  
SYDNEY NSW 2000  
14 November 2002



**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 Financial Accounts and Statements for the ALHMWU National Council  
for the year ending 30 June 2002 (FR2002/632)**

Receipt is acknowledged of the abovementioned financial accounts and statements for the National Council for the year ending 30 June 2002, which were lodged in the Registry on 14 May 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna  
for Deputy Industrial Registrar

15 May 2003