



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/334-[108V]

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

Dear Mr Lawrence

**Re: Australian Liquor, Hospitality and Miscellaneous Workers Union
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

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

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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

Yours sincerely

Belinda Penna

Belinda Penna
E-mail: belinda.penna@air.gov.au
15 July, 2003

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

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

ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

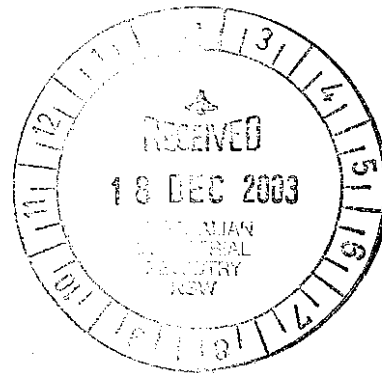
Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

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



17 December, 2003

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



Dear Sir

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 Summer 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 December 2003/January 2004. 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 27 November 2003.

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 2003**

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2003**

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 2003

	2003 \$	2002 \$
INCOME		
Sustentation Fees	4,440,279	4,423,383
Other Income	<u>972,903</u>	<u>800,470</u>
TOTAL INCOME	5,413,182	5,223,853
LESS TOTAL EXPENDITURE	<u>6,062,800</u>	<u>4,897,822</u>
SURPLUS/(DEFICIT) FOR YEAR	<u>(649,618)</u>	<u>326,031</u>

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2003

ACCUMULATED FUNDS	<u>20,446,284</u>	<u>21,095,902</u>
Represented by		
Current Assets	5,861,473	5,622,335
Non Current Assets	<u>15,777,775</u>	<u>16,227,982</u>
TOTAL ASSETS	21,639,248	21,850,317
LESS CURRENT LIABILITIES	<u>1,192,964</u>	<u>754,415</u>
NET ASSETS	<u>20,446,284</u>	<u>21,095,902</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**SUMMARY OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2003 (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 2003. Our Auditors' Report dated 27 November 2003 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
27 November 2003



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 and extension of time to supply to
members - for ALHMWU - Federal Council for the year ending
30 June 2003 (FR2003/342)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 18 December 2003.

The summary meets the requirements of subsection 279(2) of the *Workplace Relations Act 1996* ('the Act') and has been filed. We look forward to the final lodgement of the above statements and accounts in due course.

I refer to your letter dated 17 December 2003 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU - Federal Council's financial statements to members of the Branches via the Summer edition issue of *Union News*.

Pursuant to subsection 279(3) of the Act, I allow the organisation and Branch until 15 January 2004 to supply a copy of the statements to the members by way of publication.

Yours sincerely,

Barry Jenkins
Deputy Industrial Registrar

22 December 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/334 -[108V]

Mr Jeff Lawrence
National Secretary
Liquor, Hospitality and Miscellaneous Union
Locked Bag 9
HAYMARKET NSW 1240

Dear Mr Lawrence

**Re: Liquor, Hospitality and Miscellaneous Union - National Office
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

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

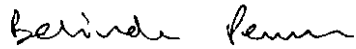
Therefore, I request your written advice *by 27 April, 2004* as to when each of the following steps is expected to be completed:-

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

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

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/334.**

Yours sincerely



Belinda Penna

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

6 April, 2004

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

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Haymarket NSW 1240

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ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

**Liquor, Hospitality
and Miscellaneous Union**



8 June 2004

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 letters of 17 December 2003 and 19 April 2004 concerning the financial documents of the National Council for the year ended 30 June 2003.

You have been previously supplied with a copy of the summary of the accounts which was published in the Branch editions of *Union News*.

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 27 November 2003 and endorsed by a postal ballot of members of the National Executive closing on 7 June 2004.

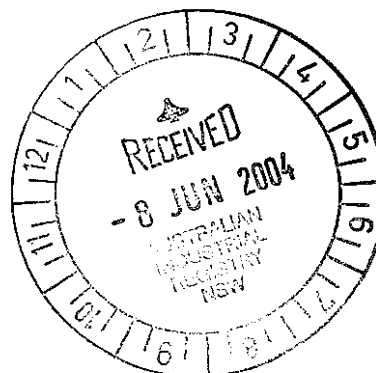
You have previously been advised that the auditor's report was received on 27 November 2003.

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

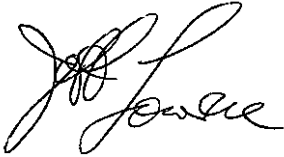
Enc.



CERTIFICATE

I certify that the attached financial statements for the year ended 30 June 2003 are the financial statements of the Liquor, Hospitality and Miscellaneous Union National Council presented to the Liquor, Hospitality and Miscellaneous Union National Executive on 26 November 2003 and received and adopted by postal ballot closing on 7 June 2004.

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**

8 June 2004

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

NATIONAL COUNCIL

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 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 2003.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 30 June 2003, 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 2002, and the Auditors' Report thereon.


.....
BRIAN DALEY


.....
MARK BUTLER

27 November 2003

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 2003, the number of members of the Union was 130,680.

In my opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2003.
- [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

27 November 2003

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2003**

	2003	2002
	\$	\$
INCOME		
Sustentation Fees	4,440,279	4,423,383
Interest Received	247,744	198,077
Merchandising Income	876	-
Property Income	25,812	25,705
Publications Income	55,542	46,179
Sundry Income	<u>91,689</u>	<u>46,731</u>
TOTAL INCOME	<u>4,861,942</u>	<u>4,740,075</u>
EXPENDITURE		
Depreciation	<u>107,438</u>	<u>157,094</u>
Employee Expenses		
Salaries - Officers	269,969	258,295
Salaries - Other	889,695	748,123
Accrued Annual Leave	177,421	149,267
Long Service Leave	33,568	33,492
Motor Vehicle Allowance	100,056	71,995
Superannuation	168,585	143,303
Payroll Tax	65,649	49,902
Fringe Benefits Tax	<u>31,006</u>	<u>20,504</u>
	<u>1,735,949</u>	<u>1,474,881</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2003(Continued)

	Note	2003 \$	2002 \$
Other Expenses			
Advertising		4,114	1,810
Affiliation Fees		552,970	449,502
Assistance to Branches		164,624	164,624
Bad Debts Prior Years		36,376	-
Bank Charges		10,542	7,709
Branch Loans Written Off		-	9,463
Donations		48,352	110,685
Electricity		7,355	5,422
General Expenses		28,193	19,670
Insurance		18,686	11,946
IT Project - Leasing		127,272	137,744
- Maintenance and Support		350,422	294,517
Market Research		15,650	57,064
Meeting and Conference			
Accommodation and Travel		217,357	107,004
Air Fares		263,964	204,118
Other		30,813	17,397
Motor Vehicle Expenses		62,583	54,229
National Organising Fund		947,279	393,636
OCT - Union News National		342,793	241,637
OCT - Delegates Diaries		8,582	5,235
OCT - Campaign Expenses		18,833	41,358
OCT - Publications		19,206	21,803
OCT - Union Services		13,580	13,426
Postage and Freight		14,473	19,807
Printing and Stationery		61,512	56,092
Professional Services	9	284,885	136,323
Promotions - Merchandising		6,272	19,877
Property Expenses		6,542	7,677
Provision for Doubtful Debts		139,520	289,259
Removal Expenses		10,365	7,047
Rent		211,332	219,911
Repairs and Maintenance		10,929	11,567
Staff Training		52,096	9,475
Subscriptions and Journals		39,466	37,430
Telephone		55,938	53,014
Video Conferencing		36,537	28,369
		<u>4,219,413</u>	<u>3,265,847</u>
TOTAL EXPENDITURE		6,062,800	4,897,822
OPERATING DEFICIT FOR YEAR		(1,200,858)	(157,747)
Surplus -Thomas Street Property Account		542,368	474,086
Surplus on Disposal of Assets		8,872	9,692
		<u>551,240</u>	<u>483,778</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR		(649,618)	326,031
Accumulated Funds at Beginning of Year		<u>21,095,902</u>	<u>20,769,871</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>20,446,284</u>	<u>21,095,902</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 2003

	NOTE	2003 \$	2002 \$
ACCUMULATED FUNDS		<u>20,446,284</u>	<u>21,095,902</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		420,611	246,946
Cash on Hand		<u>750</u>	<u>750</u>
		<u>421,361</u>	<u>247,696</u>
Receivables			
Accrued Interest		15,544	16,206
Deposits		0	11,100
Prepayments		84,408	136,304
Loan to Thomas Street Property Account – Current Portion		780,000	693,348
Amounts due from Branches	8	1,154,621	1,352,175
Stock on Hand - Badges & Other Merchandise		<u>13,090</u>	<u>7,469</u>
		<u>2,047,663</u>	<u>2,216,602</u>
Investments			
Term Deposits – Annual & Long Service Leave Fund		409,824	402,525
Term Deposits - Other		<u>2,982,625</u>	<u>2,755,512</u>
		<u>3,392,449</u>	<u>3,158,037</u>
TOTAL CURRENT ASSETS		<u>5,861,473</u>	<u>5,622,335</u>
NON CURRENT ASSETS			
Receivables			
Loans to Branches	7	68,489	92,489
Loan to Thomas Street Property Account		<u>517,007</u>	<u>1,297,007</u>
		<u>585,496</u>	<u>1,389,496</u>
Thomas Street Property Account	10	<u>14,465,145</u>	<u>14,085,977</u>
Other Fixed Assets			
Furniture, Fittings and Equipment	3	43,189	48,980
IT Systems	4	125,743	106,971
Properties	5	447,174	457,293
Motor Vehicles	6	<u>111,028</u>	<u>139,265</u>
		<u>727,134</u>	<u>752,509</u>
TOTAL NON CURRENT ASSETS		<u>15,777,775</u>	<u>16,227,982</u>
TOTAL ASSETS		<u>21,639,248</u>	<u>21,850,317</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2003 (Continued)

	2003	2002
	\$	\$
LESS CURRENT LIABILITIES		
Payables		
Sundry Creditors	<u>746,919</u>	<u>351,890</u>
Provisions		
Provision for Annual Leave	217,825	195,868
Provision for Long Service Leave	<u>228,220</u>	<u>206,657</u>
	<u>446,045</u>	<u>402,525</u>
TOTAL CURRENT LIABILITIES	<u>1,192,964</u>	<u>754,415</u>
NET ASSETS	<u>20,446,284</u>	<u>21,095,902</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 2003

	Note	2003 \$	2002 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Sustentation Fees		4,500,663	4,413,593
Payments to Suppliers and Employees		(5,170,168)	(3,837,697)
Interest Received		248,406	114,207
Other Income		<u>173,919</u>	<u>136,279</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	13	<u>(247,180)</u>	<u>826,382</u>
CASH FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant and Equipment		23,961	59,393
Payment for Property, Plant and Equipment		(97,152)	(104,965)
Payment for (Proceeds of) Deposits		11,100	(9,900)
Payment for Investments		(234,412)	(1,101,556)
Proceeds from Thomas Street Property Account Loan		693,348	120,741
Loans to Branches		<u>24,000</u>	<u>(14,524)</u>
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		<u>420,845</u>	<u>(1,050,811)</u>
NET INCREASE/(DECREASE) IN CASH HELD		173,665	(224,429)
Cash at Beginning of Year		<u>247,696</u>	<u>472,125</u>
CASH AT END OF YEAR	12	<u>421,361</u>	<u>247,696</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 2003

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 2003
(continued)

	2003 \$	2002 \$
3. FURNITURE AND FITTINGS		
At Cost	388,390	378,844
Less accumulated depreciation	<u>345,201</u>	<u>329,864</u>
	<u>43,189</u>	<u>48,980</u>
4. IT SYSTEMS		
At Cost	2,281,881	2,283,748
Less accumulated depreciation	<u>2,156,138</u>	<u>2,176,777</u>
	<u>125,743</u>	<u>106,971</u>
5. PROPERTIES		
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>87,421</u>	<u>77,302</u>
	<u>447,174</u>	<u>457,293</u>
6. MOTOR VEHICLES		
At Cost	185,845	239,016
Less accumulated depreciation	<u>74,817</u>	<u>99,751</u>
	<u>111,028</u>	<u>139,265</u>
7. LOANS TO BRANCHES		
N T Branch - Vehicle	0	18,524
N T Branch - Leave Entitlement	0	3,965
N T Branch - Cash Requirement	48,489	50,000
TAS Branch - Building Works	<u>20,000</u>	<u>20,000</u>
	<u>68,489</u>	<u>92,489</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2003
(continued)

		2003 \$	2002 \$
8. AMOUNTS DUE FROM BRANCHES			
NSW	Sustentation	313,181	315,792
	Other	2,313	39,103
Victoria	Sustentation	189,707	189,599
	Other	405	746
Queensland	Sustentation	217,018	215,222
	Other	5,600	464
South Australia	Sustentation	145,807	132,381
	Other	9,424	17,796
Western Australia	Sustentation	98,462	147,431
	Other	17,068	16,806
Tasmania	Sustentation	61,541	100,209
	Other	20,210	21,779
ACT	Sustentation	38,649	18,197
	Other	24,444	24,992
Northern Territory	Sustentation	398,979	305,329
	Other	29,800	58,493
Provision for Doubtful Debts		(428,779)	(289,259)
Other Affiliated Bodies		<u>10,792</u>	<u>37,095</u>
		<u>1,154,621</u>	<u>1,352,175</u>
9. PROFESSIONAL SERVICES			
Audit Fees		40,000	30,000
Legal Fees		<u>244,885</u>	<u>106,323</u>
		<u>284,885</u>	<u>136,323</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2003
(continued)

	2003 \$	2002 \$
10. THOMAS STREET PROPERTY ACCOUNT		
ASSETS		
Land	3,664,500	3,664,500
Building less Accumulated Depreciation	<u>9,707,328</u>	<u>10,168,171</u>
	13,371,828	13,832,671
Accrued Interest	7,581	4,776
Prepayments	6,046	6,651
Cash at Bank	246,197	122,328
Investments	1,263,837	960,002
Sundry Debtors	<u>1,193,654</u>	<u>955,350</u>
TOTAL ASSETS	<u>16,089,143</u>	<u>15,881,778</u>
LIABILITIES		
Loan - National Council	648,504	995,177
Sundry Creditors	77,894	65,130
Rents in Advance	<u>-</u>	<u>1,094</u>
TOTAL LIABILITIES	<u>726,398</u>	<u>1,061,401</u>
NET ASSETS - THOMAS STREET PROPERTY ACCOUNT	<u>15,362,745</u>	<u>14,820,377</u>
SUMMARY OF ACCOUNT FOR THE YEAR ENDED 30 JUNE 2003		
Net assets of Property Account as at 1 July 2002	14,820,377	14,346,291
Add Surplus for the Year	<u>542,368</u>	<u>474,086</u>
	15,362,745	14,820,377
Less contra - Reduction in Sundry Creditors	<u>897,600</u>	<u>734,400</u>
Net Assets of Property Account as at 30 June 2003	<u>14,465,145</u>	<u>14,085,977</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2003
(continued)

11. RELATED PARTIES

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

National President	Helèn Creed
National Vice Presidents	Brian Daley Shirley Mellor
National Secretary	Jeff Lawrence
Deputy National Secretary	Jeff Carr
Assistant National Secretaries	Tim Ferrari Cheryl Hyde Retired 5.8.02 Jo-anne Schofield Louise Tarrant Elected 5.8.02
Executive Members	Gil Anderson Susan McGrath Resigned 2.7.02 David O'Byrne David Kelly Mark Butler Annie Owens Jane Farrell Ron Monaghan Jeff Jones David DiTroia Retired 5.8.02 Mark Boyd Elected 5.8.02 Connie De Nino Elected 5.8.02 Elizabeth Pierce Elected 5.8.02 Irene Monro Elected 5.8.02 Susan Lines Elected 5.8.02 Sonia Minutello Elected 5.8.02

- (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 \$40,931.
- (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 2003
(continued)

	2003	2002
	\$	\$
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	420,611	246,946
Cash on Hand	<u>750</u>	<u>750</u>
	<u>421,361</u>	<u>247,696</u>
13. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS / (DEFICIT)		
Net Surplus / (Deficit)	(649,618)	326,031
Non Cash Flows in Net Surplus / (Deficit)		
Depreciation	107,438	157,095
Employees Provisions	210,989	182,759
(Surplus)/Deficit on Disposal of Assets	(8,872)	(9,692)
Thomas Street Surplus	(542,368)	(474,086)
Changes in Assets and Liabilities		
(Increase)/Decrease in Merchandise	(5,621)	17,664
(Increase)/Decrease in Prepayments	51,896	13,082
Increase/(Decrease) in Trade Creditors	558,229	313,377
(Increase)/Decrease in Sundry Debtors	-	17,752
(Increase)/Decrease in Amounts Due From Branches	197,554	446,544
Payments from Employees Provisions	(167,469)	(155,274)
Decrease/(Increase) in Accrued Interest	<u>662</u>	<u>(8,870)</u>
CASH FLOWS PROVIDED BY/(USED IN) OPERATIONS	<u>(247,180)</u>	<u>826,382</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 2003 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 2003; and
 - [b] the financial performance of the Union for the year ended 30 June 2003;

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
27 November 2003

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

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Haymarket NSW 1240

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ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

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



19 April 2004

Ms Belinda Penna
Australian Industrial Registry
Level 8
80 William Street
EAST SYDNEY NSW 2011

FAXED

Dear Belinda

RE: FINANCIAL STATEMENTS FOR LHMU NATIONAL COUNCIL, ACT AND NORTHERN TERRITORY BRANCH

I refer to your letters dated 6 April, and 14 April 2004 to myself, our ACT Branch and our Northern Territory Branch. The ACT and Northern Territory Branch magazines have experienced unexpected delays in their publication. I therefore advise that:

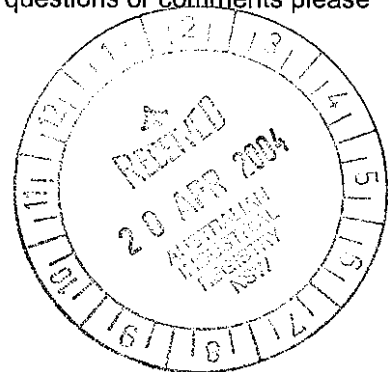
1. The ACT Branch magazine containing both Branch and National Council accounts has gone to members this week.
2. The NT Branch magazine containing both Branch and National Council accounts is expected to go to members some time in the next 10 days.

These accounts will be presented to the next Committee of Management meetings of these branches. The National Council accounts will be endorsed by a postal ballot of the National Executive.

I trust that the above clarifies this situation. If you have any further questions or comments please contact myself or my assistant Lisa Caukill.

Yours faithfully


JEFF LAWRENCE
NATIONAL SECRETARY





Australian Government
Australian Industrial Registry

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

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

Dear Mr Lawrence

**Re: Lodgement of the Financial Statements and Accounts for the LHMU National Council
for the year ending 30 June 2003 (FR2003/334)**

Receipt is acknowledged of the abovementioned Financial Statements and Accounts which were lodged in the Registry on 8 June 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/108v/financial.

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

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

8 June 2004