



Australian Government
Australian Industrial Registry

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

Ref: FR2004/564-[108V]

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

Dear Mr Lawrence

Financial Return - year ending 30 June, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO' ¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at *Attachment C*)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/564**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at Peter.McKerrow@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

Deputy Industrial Registrar

9 August 2004

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



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Mr Jeffrey Lawrence
National Secretary
Liquor, Hospitality and Miscellaneous Union
Level 9 187 Thomas Street
HAYMARKET NSW 2000

Dear Mr Lawrence

Financial Return - year ending 30 June 2004 Ref: FR2004/564

This letter is intended to remind you of your obligations to provide members with copies of your reporting unit's financial reports for year ended 30 June 2004 and to lodge the reports in the Industrial Registry by no later than 14 January 2005.

Over the past 18 months you would have received from us information about the major changes made by Schedule 1B of the *Workplace Relations Act 1996* ('RAO'⁴³).

Financial Reports

Your reporting unit must prepare or have prepared the following three reports as soon as practicable after its financial year:

1. A General Purpose Financial Report (GPFR);
2. An Operating Report; and
3. An Auditor's Report.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the abovementioned reports (the "full report"). Under certain circumstances, your reporting unit can provide a more limited concise report. The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the reporting unit for the presentation of its financial reports.

A reporting unit may make application to a Registrar to extend the period within which copies of the full report or concise report are to be provided to members by no more than one month.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members (the *second meeting*). This meeting must be held within 6 months of the end of the financial year. You may make application to a Registrar to extend this time limit by no more than one month so that the time limit for providing to members copies of the full report or concise report may in turn be extended.

⁴³ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If your rules contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the full report (see s266(3)), it is permissible to present the full report directly to a Committee of Management meeting. This meeting must be held within 6 months of the end of the financial year.

There is no provision for extending the time limit for presenting the full report to a committee of management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. Your reporting unit's financial reports should, therefore, be lodged by no later than 14 January 2005.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au as early as possible if you have any queries. If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please ignore this letter.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFs must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

23 November 2004

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

ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

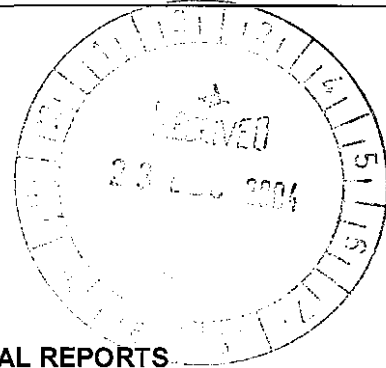
Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

**Liquor, Hospitality
and Miscellaneous Union**



22 December, 2004

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



Dear Mr Jenkins

re: NATIONAL COUNCIL FINANCIAL REPORTS

I am writing to lodge the financial reports for the LHMU National Council for the year ended 30 June 2004. Enclosed is the Full Financial Report including:

- The National Executive Statement signed by the National Secretary.
- The Operating Report signed by the National Secretary.
- The Independent Audit Report signed by the Auditors.
- The accounts including the notes to and forming part of the accounts.

The financial reports were presented to the National Executive meeting on 11th November 2004. The Executive resolved:

- That the operating report be approved and signed.
- To endorse the National Executive Statement.
- That the National Secretary be authorised to sign the National Executive Statement.
- That the financial reports be distributed to members by publication on the LHMU website and advertising that link in the November edition of Union News.

Subsequently the financial reports including the General Purpose Financial Report, the Auditors' statements and the operating report were supplied to members through publication on the LHMU website. Members also received a copy of Union News which contained an advertisement advising members how to view the reports on the website.

A full report was provided to the meeting of the National Executive on 22nd December and was adopted by that meeting. Also enclosed is a copy of the National Secretary's certificate dated 22nd December 2004.

On the basis of the above and the enclosed documentation it would seem that the National Council has complied with the audit and reporting requirements of the Act.

If you have any questions please contact me.

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION
NATIONAL COUNCIL

FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2004

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I Jeffrey Lawrence being the National Secretary of the Liquor, Hospitality and Miscellaneous Union certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 30 November 2004 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 22nd December 2004 in accordance with section 266 of the RAO Schedule.

Signed



Date:

22.12.2004

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

INDEPENDENT AUDIT REPORT

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

Matters relating to the Electronic Presentation of the Audited Financial Report

This audit report relates to the financial report of the Liquor, Hospitality and Miscellaneous Union, National Council for the year ended 30 June 2004 included on the Liquor, Hospitality and Miscellaneous Union web site. National Executive and Secretary of the Liquor, Hospitality and Miscellaneous Union – National Council are responsible for the integrity of the Liquor, Hospitality and Miscellaneous Union web site. The audit report refers only to the statements named below. It does not provide an opinion on any other information that may have been hyper linked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on the web site.

Scope

The Financial Report and the Responsibility of the National Executive and National Secretary

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the National Executive's statement for the Liquor, Hospitality and Miscellaneous Union – National Council, for the year ended 30 June 2004.

The National Executive and the National Council secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the National Council. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the National Council's financial position and its performance as represented by the results of its operations and cash flows.

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the National Executive and the National Secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

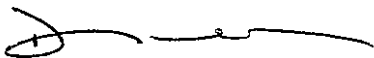
Audit Opinion

In our opinion the financial report of Liquor, Hospitality and Miscellaneous Union –National Council is in accordance with:

- (a) the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the National Council's financial position as at 30 June 2004 and its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) other mandatory professional reporting requirements in Australia.



A.J. WILLIAMS & CO.
Chartered Accountants.



D. S. MCLEAN
Registered Company Auditor.
SYDNEY NSW 2000

11 November 2004

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

OPERATING REPORT

This Operating Report covers the activities of the Liquor Hospitality and Miscellaneous Union, National Council, for the financial year ended 30th June 2004, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the National Council

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

- Implementation of the decisions of the National Executive and National Council.
- Implementation of the union's organising agenda, including direct assistance and strategic advice on particular industry or site organising projects, the training and development of officials and assistance to branches on planning and resourcing campaigns.
- Industrial support including representation of individual member grievances, advice on legal and legislative matters, pursuing relevant changes to the conditions of eligibility rules of the union, and responding to other unions' rules applications where they impact on membership of the LHMU.
- The administration of federal awards, the variation of awards following major test cases (such as living wage) and making applications to vary federal awards on behalf of branches.
- Management of information technology and strategic membership system designs to support organising.
- National media and communications to members and to the broader community via media releases in support of campaigns, video and film development, and targeted publications, including the national magazine Union News.
- National bargaining in key national industries, and assistance to branches on bargaining by request.

The national office has consulted with the ACTU on the development of claims, ie 2004 living wage case, redundancy test case and family leave test case. Where appropriate, the national office has assisted branches in the implementation of relevant decisions via the variation of awards.

The National office has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to LHMU members, eg smoke free workplaces in hospitality, child care skill shortages, quality and accreditation and workforce issues.

2. The National Council's Financial Affairs

Significant changes in the National Office financial affairs include a rise in income from sustentation fees. This has arisen from an increase in membership dues and growth in membership in some branches.

During the 2003-4 financial year, the National Office funded branches to implement mutually agreed growth projects and activities via the National Organising Fund.

The amount of the National Organising Fund was substantially increased.

3. Right of Members to Resign.

All Members of the Union have the right to resign from the Union in accordance with Rule 10 of the Union Rules, (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the relevant Branch, including via email.

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

4. Superannuation Trustees.

Tim Ferrari is an officer of the National Office and is a Trustee and Member of the Board of Directors of the HOSTPLUS Superannuation Fund.

Jo-anne Schofield is an officer of the National Office and is a Trustee and Member of the Board of Directors of the Australian Retirement Fund.

5. Membership of the Union

There were 130,170 members of the union as at 30th June 2004.

6. Employees of the National Council

As at 30th June 2004 the National Council employed 20 full time employees and 8 part time employees with a total number of 24.75 employees on a fulltime equivalent basis.

7. National Executive

The following persons were members of the National Executive, during the year ending 30th June 2004;

Name	Period of appointment
Jeff Lawrence	1.7.03 to 30.06.04
Helen Creed	1.7.03 to 30.06.04
Jeff Carr	1.7.03 to 9.7.03
Louise Tarrant	1.7.03 to 30.06.04
Tim Ferrari	1.7.03 to 30.06.04
Jo-anne Schofield	1.7.03 to 30.06.04
Annie Owens	1.7.03 to 30.06.04
Sonia Minutillo	1.7.03 to 30.06.04
Mark Boyd	1.7.03 to 30.06.04
Ron Monaghan	1.7.03 to 30.06.04
Irene Monro	1.7.03 to 30.06.04
Shirley Mellor	1.7.03 to 30.06.04
Gil Anderson	1.7.03 to 30.06.04
Brian Daley	1.7.03 to 30.06.04
Jane Farrell	1.7.03 to 30.06.04
Connie DeNino	1.7.03 to 30.06.04
Jeff Jones	1.7.03 to 30.06.04
David O'Byrne	1.7.03 to 30.06.04
Dave Kelly	1.7.03 to 30.06.04
Sue Lines	1.7.03 to 30.06.04
Mark Butler	1.7.03 to 30.06.04
Sue Fenwick	22.3.04 to 30.6.04

There was no appointment to the position of Deputy National Secretary following the resignation of Jeff Carr, effective on 9th July 2003. There was no appointment to the position. The rules of the union were altered to abolish the position and this was certified on 13th October 2003.


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JEFF LAWRENCE, NATIONAL SECRETARY

11 November 2004

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

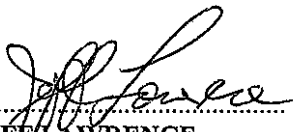
NATIONAL EXECUTIVE'S STATEMENT

On the 11 November 2004 the National Executive of the Liquor, Hospitality and Miscellaneous Union – National Council passed the following resolution in relation to the general purpose financial report (GPFR) of the National Council for the year ended 30 June 2004.

The National Executive declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the National Council for the financial year ended 30 June 2004;
- (d) there are reasonable grounds to believe that the National Council will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2004 and since the end of the financial year:
 - (i) meetings of the National Executive were held in accordance with the rules of the organisation and the rules of the National Council; and
 - (ii) the financial affairs of the National Council have been managed in accordance with the rules of the organisation and the rules of the National Council; and
 - (iii) the financial records of the National Council have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - (iv) the financial records of the National Council have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) no information has been sought in any request of a member of the National Council or a Registrar under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no orders have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996

For the National Executive:


.....
JEFF LAWRENCE

11 November 2004

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
INCOME		
Sustentation Fees	4,738,859	4,440,279
Interest Received	219,101	247,744
Merchandising Income	16	876
Property Income	22,930	25,812
Publications Income	30,628	55,542
Sundry Income	61,489	91,689
	<u>5,073,023</u>	<u>4,861,942</u>
TOTAL INCOME		
EXPENDITURE		
Depreciation	<u>112,457</u>	<u>107,438</u>
Employee Expenses		
Salaries - Officers	204,851	269,969
Salaries - Other	1,041,869	889,695
Accrued Annual Leave	171,304	177,421
Long Service Leave	27,477	33,568
Motor Vehicle Allowance	127,305	100,056
Superannuation	217,190	168,585
Payroll Tax	67,525	65,649
Fringe Benefits Tax	37,537	31,006
	<u>1,895,058</u>	<u>1,735,949</u>

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2004(Continued)

	Note	2004 \$	2003 \$
Other Expenses			
ACTU – Congress Expenses		41,362	-
Advertising		18,331	4,114
Affiliation Fees		435,561	552,970
Assistance to Branches		115,349	164,624
Bad Debts Prior Years (written back)		(5,978)	36,376
Bank Charges		8,523	10,542
Donations		63,536	48,352
Electricity		7,573	7,355
General Expenses		36,944	28,193
Insurance		24,330	18,686
IT Project - Leasing		39,305	127,272
- Maintenance and Support		354,505	350,422
Market Research		-	15,650
Meeting and Conference			
Accommodation and Travel		166,862	217,357
Air Fares		255,899	263,964
Other		22,244	30,813
Motor Vehicle Expenses		54,582	62,583
National Organising Fund		1,350,000	947,279
OCT - Union News National		324,160	342,793
OCT - Delegates Diaries		10,957	8,582
OCT - Campaign Expenses		36,228	18,833
OCT – Publications		37,169	19,206
OCT - Union Services		10,966	13,580
Postage and Freight		21,864	14,473
Printing and Stationery		84,040	61,512
Professional Services	9	273,712	284,885
Promotions – Merchandising		2,306	6,272
Property Expenses		4,969	6,542
Provision for Doubtful Debts		109,636	139,520
Removal Expenses		4,140	10,365
Rent		48,763	211,332
Repairs and Maintenance		11,748	10,929
Staff Training		14,131	52,096
Subscriptions and Journals		47,720	39,466
Telephone		98,805	55,938
Video Conferencing		30,929	36,537
		<u>4,161,171</u>	<u>4,219,413</u>
TOTAL EXPENDITURE		6,168,686	6,062,800
OPERATING DEFICIT FOR YEAR		(1,095,663)	(1,200,858)
Surplus -Thomas Street Property Account	11	242,810	542,368
Surplus on Disposal of Assets		117,277	8,872
NET DEFICIT FOR THE YEAR		(735,576)	(649,618)
Accumulated Funds at Beginning of Year		<u>20,446,284</u>	<u>21,095,902</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>19,710,708</u>	<u>20,446,284</u>

(The attached Notes 1 to 17 form part of these Accounts)

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

	NOTE	2004 \$	2003 \$
ACCUMULATED FUNDS		<u>19,710,708</u>	<u>20,446,284</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		197,159	420,611
Cash on Hand		<u>750</u>	<u>750</u>
		<u>197,909</u>	<u>421,361</u>
Receivables			
Accrued Interest		16,519	15,544
Prepayments		21,836	84,408
Loan to Thomas Street Property Account – Current Portion		568,336	780,000
Amount due from Thomas Street Property account		394,095	-
Amounts due from Branches	8	1,373,932	1,154,621
Stock on Hand - Badges and Other Merchandise		<u>16,171</u>	<u>13,090</u>
		<u>2,390,889</u>	<u>2,047,663</u>
Investments			
Term Deposits – Long Service Leave Fund		430,530	409,824
Term Deposits - Other		<u>2,673,842</u>	<u>2,982,625</u>
		<u>3,104,372</u>	<u>3,392,449</u>
TOTAL CURRENT ASSETS		<u>5,693,170</u>	<u>5,861,473</u>
NON CURRENT ASSETS			
Receivables			
Loans to Branches	7	44,489	68,489
Loan to Thomas Street Property Account		-	517,007
		<u>44,489</u>	<u>585,496</u>
Shares – at cost		<u>50,556</u>	-
Thomas Street Property Account	10	<u>14,313,860</u>	<u>14,465,145</u>
Other Fixed Assets			
Furniture and Fittings	3	32,442	43,189
IT Systems	4	232,076	125,743
Properties	5	375,821	447,174
Motor Vehicles	6	<u>109,791</u>	<u>111,028</u>
		<u>750,130</u>	<u>727,134</u>
TOTAL NON CURRENT ASSETS		<u>15,159,035</u>	<u>15,777,775</u>
TOTAL ASSETS		<u>20,852,205</u>	<u>21,639,248</u>

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004 (Continued)

	2004 \$	2003 \$
LESS CURRENT LIABILITIES		
Payables		
Sundry Creditors	<u>763,062</u>	<u>746,919</u>
Provisions		
Provision for Annual Leave	205,820	217,825
Provision for Long Service Leave	<u>172,615</u>	<u>228,220</u>
	<u>378,435</u>	<u>446,045</u>
TOTAL CURRENT LIABILITIES	<u>1,141,497</u>	<u>1,192,964</u>
NET ASSETS	<u>19,710,708</u>	<u>20,446,284</u>

(The attached Notes 1 to 17 form part of these Accounts)

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Sustentation Fees		4,519,564	4,500,663
Payments to Suppliers and Employees		(6,048,205)	(5,170,168)
Interest Received		218,126	248,406
Other Income		<u>115,047</u>	<u>173,919</u>
NET CASH USED IN OPERATING ACTIVITIES			
	14	<u>(1,195,468)</u>	<u>(247,180)</u>
CASH FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant and Equipment		191,757	23,961
Payment for Property, Plant and Equipment		(209,933)	(97,152)
Proceeds of Deposits		-	11,100
Proceeds from (Payment for) Investments		237,521	(234,412)
Proceeds from Thomas Street Property Account Loan		728,671	693,348
Proceeds from Loans to Branches		<u>24,000</u>	<u>24,000</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES			
		<u>972,016</u>	<u>420,845</u>
NET INCREASE/(DECREASE) IN CASH HELD			
		(223,452)	173,665
Cash at Beginning of Year		<u>421,361</u>	<u>247,696</u>
CASH AT END OF YEAR			
	13	<u>197,909</u>	<u>421,361</u>

(The attached Notes 1 to 17 form part of these Accounts)

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004

1. STATEMENT OF ACCOUNTING POLICIES

The financial report has been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional requirements and the Workplace Relations Act, 1996. The financial report has also been prepared on the basis of historical costs and does 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.

The provisions have been measured at the amounts expected to be paid when the liability is settled.

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.

Contributions are made by the Union to employee superannuation funds and are charged as expenses when incurred.

- (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 272 of Schedule 1B which read as follows:-

- [1] A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- [2] The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- [3] A reporting unit must comply with an application made under subsection (1) .

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004
(continued)

	2004 \$	2003 \$
3. FURNITURE AND FITTINGS		
At Cost	391,639	388,390
Less accumulated depreciation	<u>359,197</u>	<u>345,201</u>
	<u>32,442</u>	<u>43,189</u>
4. IT SYSTEMS		
At Cost	2,456,564	2,281,881
Less accumulated depreciation	<u>2,224,488</u>	<u>2,156,138</u>
	<u>232,076</u>	<u>125,743</u>
5. PROPERTIES		
Land at Cost	149,500	172,500
Buildings at Cost	<u>301,814</u>	<u>362,095</u>
	451,314	534,595
Less Accumulated Depreciation on Buildings	<u>75,493</u>	<u>87,421</u>
	<u>375,821</u>	<u>447,174</u>
6. MOTOR VEHICLES		
At Cost	155,226	185,845
Less accumulated depreciation	<u>45,435</u>	<u>74,817</u>
	<u>109,791</u>	<u>111,028</u>
7. LOANS TO BRANCHES		
N T Branch - Cash Requirement	24,489	48,489
TAS Branch - Building Works	<u>20,000</u>	<u>20,000</u>
	<u>44,489</u>	<u>68,489</u>

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004
(continued)**

		2004 \$	2003 \$
8. AMOUNTS DUE FROM BRANCHES			
NSW	Sustentation	319,880	313,181
	Other	559	2,313
Victoria	Sustentation	192,658	189,707
	Other	13,250	405
Queensland	Sustentation	224,689	217,018
	Other	2,200	5,600
South Australia	Sustentation	334,078	145,807
	Other	4,445	9,424
Western Australia	Sustentation	125,773	98,462
	Other	2,074	17,068
Tasmania	Sustentation	63,782	61,541
	Other	7,786	20,210
ACT	Sustentation	42,546	38,649
	Other	13,617	24,444
Northern Territory	Sustentation	508,734	398,979
	Other	29,682	29,800
Provision for Doubtful Debts		(538,416)	(428,779)
Other Affiliated Bodies		<u>26,595</u>	<u>10,792</u>
		<u>1,373,932</u>	<u>1,154,621</u>
9. PROFESSIONAL SERVICES			
Audit Fees		47,820	40,000
Legal Fees		<u>225,892</u>	<u>244,885</u>
		<u>273,712</u>	<u>284,885</u>

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004
(continued)**

	2004 \$	2003 \$
10. THOMAS STREET PROPERTY ACCOUNT		
ASSETS		
Land	3,664,500	3,664,500
Building less Accumulated Depreciation	<u>9,275,232</u>	<u>9,707,328</u>
	12,939,732	13,371,828
Accrued Interest	10,295	7,581
Prepayments	41,546	6,046
Cash at Bank	451,257	246,197
Investments	1,326,420	1,263,837
Sundry Debtors	<u>44,671</u>	<u>1,193,654</u>
TOTAL ASSETS	14,813,921	16,089,143
LIABILITIES		
Loan - National Council	284,168	648,504
Sundry Creditors - National Council	197,047	-
- Other	<u>18,846</u>	<u>77,894</u>
TOTAL LIABILITIES	<u>500,061</u>	<u>726,398</u>
NET ASSETS	14,313,860	15,362,745
Less contra-reduction in sundry creditors	<u>-</u>	<u>897,600</u>
NET ASSETS OF PROPERTY ACCOUNT AS AT 30 JUNE 2004	<u>14,313,860</u>	<u>14,465,145</u>
11. SURPLUS - THOMAS STREET PROPERTY ACCOUNT		
Surplus for the year - current year	242,810	542,368
Reduction of surplus share - prior years	<u>(1,291,695)</u>	<u>-</u>
	(1,048,885)	542,368
National Council's gain on reversal of rent expenses in respect of prior years	<u>1,291,695</u>	<u>-</u>
	<u>242,810</u>	<u>542,368</u>

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004 (continued)

12. RELATED PARTIES

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

National President	Helen Creed
National Vice Presidents	Brian Daley Shirley Mellor
National Secretary	Jeff Lawrence
Deputy National Secretary	Jeff Carr - resigned 9 July 2003. (The position of Deputy National Secretary was abolished on 13/10/03)
Assistant National Secretaries	Tim Ferrari Jo-anne Schofield Louise Tarrant
Executive Members	Gil Anderson David O'Byrne Dave Kelly Mark Butler Annie Owens Jane Farrell Ron Monaghan Jeff Jones Mark Boyd Connie De Nino Irene Monro Susan Lines Sonia Minutillo Sue Fenwick

- (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 \$30,260(2003: \$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.

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004
(continued)

	2004	2003
	\$	\$
13. 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	197,159	420,611
Cash on Hand	<u>750</u>	<u>750</u>
	<u>197,909</u>	<u>421,361</u>
14. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET DEFICIT		
Net Deficit	(735,576)	(649,618)
Non Cash Flows in Net Deficit		
Depreciation	112,457	107,438
Employees Provisions	198,781	210,989
Surplus on Disposal of Assets	(117,277)	(8,872)
Thomas Street Surplus	(242,810)	(542,368)
Changes in Assets and Liabilities		
(Increase)/Decrease in Merchandise	(3,081)	(5,621)
(Increase)/Decrease in Prepayments	62,572	51,896
Increase/(Decrease) in Trade Creditors	16,143	558,229
(Increase)/Decrease in Amounts Due From Branches	(219,311)	197,554
Payments from Employees Provisions	(266,391)	(167,469)
Decrease/(Increase) in Accrued Interest	<u>(975)</u>	<u>662</u>
CASH FLOWS USED IN OPERATIONS	<u>(1,195,468)</u>	<u>(247,180)</u>

**15. AUSTRALIAN EQUIVALENTS TO INTERNATIONAL
FINANCIAL REPORTING STANDARDS (IFRSs)**

For the year ended 30 June 2006, all general purpose financial reports will be required to comply with Australian equivalents to International Financial Reporting Standards (IFRSs) instead of Australian Accounting Standards presently on issue. Comparative financial statements must also be presented in accordance with Australian equivalents to IFRSs for the year ended 30 June 2005.

The National Executive considers that no key accounting policy changes will arise out of this transition to IFRSs.

A more detailed review will be conducted during the year ending 30 June 2005.

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

16. FINANCIAL INSTRUMENTS

Interest Rate Risk

The Council's exposure to interest rate risk and the effective weighted average interest rate for each class of financial assets and financial liabilities is set out below:

30 June 2004	Floating interest rate	Fixed interest rate		Non interest bearing	Total
		1 year or less	Over 1 to 5 years		
	\$	\$	\$	\$	\$
Financial Assets					
Cash	197,159	-	-	750	197,909
Receivables	-	568,336	-	1,812,516	2,380,852
Term deposits – long service leave	430,530	-	-	-	430,530
Term deposits – other	2,673,842	-	-	-	2,673,842
	<u>3,301,531</u>	<u>568,336</u>	<u>-</u>	<u>1,813,266</u>	<u>5,683,133</u>
Weighted average Interest rate	4.5%	5%			
Financial Liabilities					
Payables	-	-	-	763,062	763,062
Net financial assets/(liabilities)	<u>3,301,531</u>	<u>568,336</u>	<u>-</u>	<u>1,050,204</u>	<u>4,920,071</u>
30 June 2003					
Financial Assets					
Cash	420,611	-	-	750	421,361
Receivables	-	780,000	517,007	1,223,110	2,520,117
Term deposits – long service leave	409,824	-	-	-	409,824
Term deposits – other	2,982,625	-	-	-	2,982,625
	<u>3,813,060</u>	<u>780,000</u>	<u>517,007</u>	<u>1,223,860</u>	<u>6,333,297</u>
Weighted average Interest rate	4.2%	5%	5%		
Financial Liabilities					
Payables	-	-	-	746,919	746,919
Net financial assets/(liabilities)	<u>3,813,060</u>	<u>780,000</u>	<u>517,007</u>	<u>476,941</u>	<u>5,587,008</u>

Credit Risk Exposure

Credit risk is the risk that counter parties to a financial asset will fail to discharge their obligations, causing the National Council to incur a financial loss.

The credit risk exposure of the National Council to financial assets which have been recognised in the Statement of Financial Position is generally the carrying amounts, net of any provisions for doubtful debts.

The carrying amounts of cash and non-interest bearing monetary financial assets and liabilities (eg receivables and payables) approximate net fair values.

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

NATIONAL COUNCIL

17. REGISTERED OFFICE

The registered office and principal place of business of the National Council is;

Level 9
187 Thomas Street,
Haymarket,
NSW 2000



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

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

Dear Mr Lawrence

**Re: Lodgement of Financial Statements and Accounts for the LHMU National Office for the
year ending 30 June 2004 (FR2004/564)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 23 December 2004.

The documents have been filed. Thank you for your attention to this matter.

If I can be of any assistance please contact me on 02 8374 6618.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

25 January 2005