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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



30 September, 2002

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



Dear Ms Buchanan

re: AUSTRALIAN CAPITAL TERRITORY ACCOUNTS

I advise that in accordance with the requirements of Section 279(4), the committee of management of the Australian Capital Territory Branch has resolved to supply members with a summary of the financial accounts of the Australian Liquor, Hospitality and Miscellaneous Workers Union, Australian Capital Territory Branch

Attached hereto is a copy of the summary we propose to print in the December edition of *Union News - ACT*. This journal is forwarded by post free of charge to all members of the union.

It is proposed that this journal be printed and forwarded to members in mid December 2002. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2003.

I advise that the accounts, including the summary, were made available on 11 September 2002.

Yours sincerely

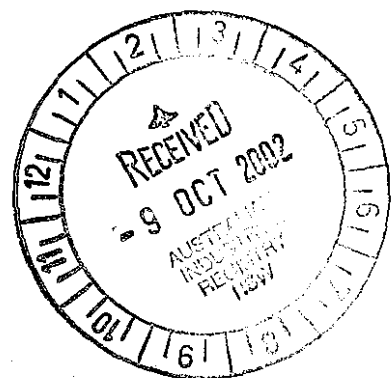
JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

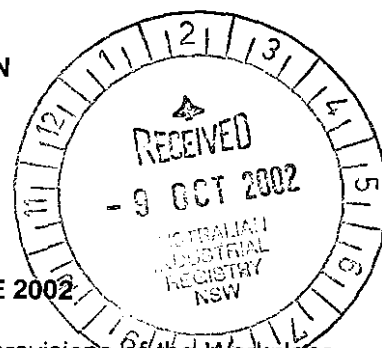
AUSTRALIAN CAPITAL TERRITORY BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEARENDED 30 JUNE 2002



AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

AUSTRALIAN CAPITAL TERRITORY BRANCH



SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002

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

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2002

	2002 \$	2001 \$
INCOME		
Contributions	450,305	467,919
Other Income	<u>11,628</u>	<u>12,871</u>
TOTAL INCOME	461,933	480,790
LESS TOTAL EXPENDITURE	<u>509,887</u>	<u>512,012</u>
OPERATING DEFICIT FOR YEAR	(47,954)	(31,222)
Add Surplus (Deficit) on Disposal of Assets	<u>(3,143)</u>	<u>-</u>
NET DEFICIT FOR YEAR	(51,097)	(31,222)
Accumulated Funds at Beginning of Year	<u>672,291</u>	<u>703,513</u>
ACCUMULATED FUNDS AT END OF YEAR	<u>621,194</u>	<u>672,291</u>

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2002

ACCUMULATED FUNDS	<u>621,194</u>	<u>672,291</u>
Represented by		
Cash Assets	112,724	151,719
Investments	99,896	100,000
Receivables	3,188	5,149
Fixed Assets	<u>612,386</u>	<u>618,846</u>
TOTAL ASSETS	828,194	875,714
LESS TOTAL LIABILITIES	<u>207,000</u>	<u>203,423</u>
NET ASSETS	<u>621,194</u>	<u>672,291</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

AUSTRALIAN CAPITAL TERRITORY BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002 (Cont'd)

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

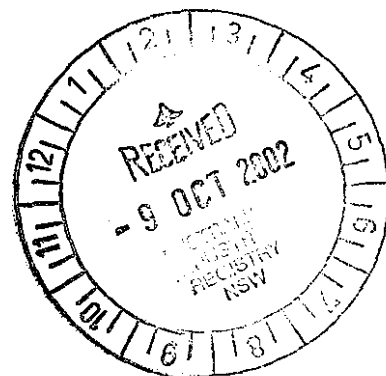
- [1] A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- [2] An organisation shall, on application made under Sub-Section [1] by a member of the organisation or a Registrar, make the specified information 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 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 - Australian Capital Territory Branch, for the year ended 30 June 2002. Our Auditors' Report dated 12 September 2002, on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

A.J. WILLIAMS & CO.
Chartered Accountants.

D.S. McLEAN
Registered Company Auditor.
2 Market Street;
SYDNEY NSW 2000
12 September 2002





AUSTRALIAN INDUSTRIAL REGISTRY

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

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

Dear Mr Lawrence

**Re: Lodgement of Summary of Financial Accounts for LHMWU Australian Capital Territory
Branch for the year ending 30 June 2002 (FR2002/633)**

Receipt is acknowledged of the abovementioned summary and financial statements, which were lodged in the Registry on 9 October 2002.

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

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

Yours sincerely,

Robin Godfrey
Deputy Industrial Registrar

11 October 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/633

Mr Gil Anderson
Branch Secretary
ACT Branch
ALHMWU
40 Brisbane Ave
BARTON ACT 2600

Dear Mr Anderson

Re: ALHMWU ACT Branch - Outstanding Financial Documents - *Workplace Relations Act 1996*

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June 2002.

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

Therefore, I request your written advice *by Monday 12 May 2003* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this letter please contact me on (02) 8374 6618.

Yours sincerely

Belinda Penna
for Deputy Industrial Registrar

16 April 2003

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Level 9
187 Thomas Street
Haymarket NSW 2000

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Helen Cread
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



FR 2002/633 ACT

28 April, 2003

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

By Facsimile

RE: LHMU FINANCIAL DOCUMENTS

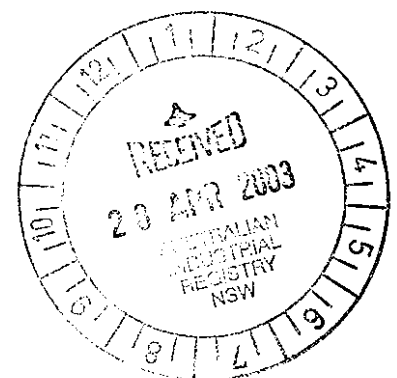
I refer to your letters to branches of the LHMU and our subsequent telephone conversation concerning outstanding financial documents.

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

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

Yours faithfully

LISA CAUKILL



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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



26 May, 2003

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

Dear Mr Jenkins

re: ACT BRANCH ACCOUNTS

I write further to my letter of 30 September 2002 concerning the financial documents of the ACT Branch for the year ended 30 June 2002.

You have been previously supplied with a copy of the summary of the accounts which was published in the Summer edition of *Union News - ACT*.

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 Branch Secretary stating that the financial statements are those presented to the committee of management meeting held on 14 May 2003.

You have previously been advised that the auditor's report was received on 11 September 2002.

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

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



Australian Capital Territory Branch

Ian Gair
President

Gil Anderson
Secretary

Lyndal Ryan
Assistant Secretary

Unit 5, Level 2
40 Brisbane Avenue
Barton. A.C.T. 2600

Telephone: 02 6273 1238
Facsimile: 02 6273 1628
E-mail: lhmuact@lhmu.org.au
Web site: www.lhmu.org.au
ABN: 63 762 253 675

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

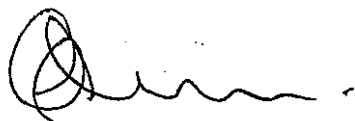


CERTIFICATE

I certify that the attached financial statements for the year ended 30 June 2002 are the financial statements presented to the Branch's committee of Management on 14th May 2003.

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

Signed:



Gil Anderson
ACT Branch Secretary

Date:

14th May 2003

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

25 SEP 2002

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2002

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, **IAN GAIR**, and **LYNDAL RYAN**, being two members of the Committee of Management of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Australian Capital Territory Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- [i] In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2002, in accordance with the rules of the Union.
- [iii] To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents [not being documents containing information made available to a member of the Union under Sub-Section 274 [2] of the Workplace Relations Act, 1996], or copies of these records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- [iv] The Union has complied with Sub-Sections 279 [1] and [6] of the Act in relation to the financial accounts in respect of the year ended 30 June 2001 and the Auditors' Report thereon.



.....
IAN GAIR



.....
LYNDAL RYAN

11 September 2002

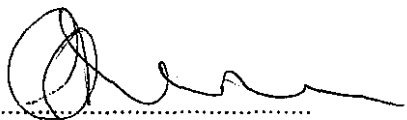
**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

ACCOUNTING OFFICER'S CERTIFICATE

I, **GILBERT JAMES ANDERSON**, being the Officer responsible for keeping the accounting records of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Australian Capital Territory Branch, certify that as at 30 June 2002, the number of members of the Union was 2,285.

In my opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
- [ii] A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- [iii] Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- [iv] With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- [v] No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union.
- [vi] The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.



GILBERT JAMES ANDERSON

11 September 2002

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

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

	Note	2002 \$	2001 \$
INCOME			
Child Care Conference		5,825	-
Contributions		450,305	467,919
Interest		4,765	9,241
Rent Received		530	1,063
Sundry Income		508	2,567
TOTAL INCOME		<u>461,933</u>	<u>480,790</u>
EXPENDITURE			
Depreciation			
Building		13,500	13,500
Furniture, Fittings and Office Machines		2,593	4,298
Motor Vehicles		10,710	11,347
Partitions		1,200	1,200
		<u>28,003</u>	<u>30,345</u>
Employee Expenses			
Salaries - Officials		95,544	109,778
- Other Employees		108,532	121,520
Annual Leave - Increase in Provision		8,291	(8,985)
Long Service Leave - Increase in Provision		5,807	6,789
Superannuation		29,598	25,223
Fringe Benefits Tax		4,237	3,757
Training Expenses		-	46
		<u>252,009</u>	<u>258,128</u>

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

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

	Note	2002 \$	2001 \$
Other Expenses			
Advertising		611	1,166
Affiliation Fees - A.C.T. Trades and Labor Council		6,528	6,676
- A.L.P. - Canberra Branch		6,258	6,492
- Other		278	938
Attendance Fees and Allowances		1,410	2,343
Bank Charges		891	1,613
Commission		31,625	34,989
Computer Expenses		3,743	5,136
Donations		6,000	350
Federal Council Sustentation Fees		77,127	79,056
General Expenses		4,617	3,479
Insurance		14,310	10,266
Library Subscriptions		3,167	3,236
Meeting and Conference Expenses		2,047	2,500
Motor Vehicle Expenses		12,494	11,620
Postage		2,575	2,873
Printing and Stationery		5,122	4,981
Printing and Distribution of Branch Publications		6,798	3,588
Professional Services	7	6,050	5,914
Property Expenses		28,189	28,444
Telephone		10,035	7,879
		<u>229,875</u>	<u>223,539</u>
TOTAL EXPENDITURE		<u>509,887</u>	<u>512,012</u>
OPERATING DEFICIT FOR YEAR		<u>(47,954)</u>	<u>(31,222)</u>
Add Surplus (Deficit) on Disposal of Assets		<u>(3,143)</u>	<u>-</u>
NET DEFICIT FOR YEAR		<u>(51,097)</u>	<u>(31,222)</u>
Accumulated Funds at Beginning of Year		<u>672,291</u>	<u>703,513</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>621,194</u>	<u>672,291</u>

[The attached Notes 1 to 11 form part of these Accounts]

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2002

	Note	2002	2001
ACCUMULATED FUNDS		<u>621,194</u>	<u>672,291</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		51,540	93,601
Change Float		70	-
Petty Cash Float		100	100
Postage Float		100	100
		<u>51,810</u>	<u>93,801</u>
Receivables			
Accrued Interest		-	2,079
Prepayments		3,188	3,070
		<u>3,188</u>	<u>5,149</u>
Investments			
Term Deposit		<u>99,896</u>	<u>100,000</u>
Long Service Leave Fund			
Cash at Bank		<u>60,914</u>	<u>57,918</u>
TOTAL CURRENT ASSETS		<u>215,808</u>	<u>256,868</u>
NON CURRENT ASSETS			
Fixed Assets			
Property - 40 Brisbane Avenue	3	550,000	563,500
Furniture, Fittings and Office Machines	4	8,605	9,036
Motor Vehicles	5	49,280	40,609
Partitions	6	4,501	5,701
		<u>612,386</u>	<u>618,846</u>
TOTAL ASSETS		<u>828,194</u>	<u>875,714</u>
LESS CURRENT LIABILITIES			
Payables			
National Organising Fund	9	16,886	23,999
Sundry Creditors - Federal Council Sustentation Fees		18,197	19,052
- Sundry Accounts		25,090	27,643
		<u>60,173</u>	<u>70,694</u>
Provisions			
Provision for Annual Leave		84,114	75,823
Provision for Long Service Leave		62,713	56,906
		<u>146,827</u>	<u>132,729</u>
TOTAL CURRENT LIABILITIES		<u>207,000</u>	<u>203,423</u>
NET ASSETS		<u>621,194</u>	<u>672,291</u>

(The attached Notes 1 to 11 form part of these Accounts)

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

**STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Contributions		450,305	467,919
Rent of Offices		530	1,063
Interest Received		6,844	9,874
Sundry Income		6,333	2,567
Payments to Suppliers and employees		<u>(471,312)</u>	<u>(508,315)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	11	<u>(7,300)</u>	<u>(26,892)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Investments		104	0
Proceeds from sale of Property, Plant and Equipment		19,545	0
Payments for Property, Plant and Equipment		<u>(44,231)</u>	<u>(2,362)</u>
Received for National Organising Fund		20,000	19,091
Payments from National Organising Fund		<u>(27,113)</u>	<u>(3,296)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(31,695)</u>	<u>13,433</u>
NET DECREASE IN CASH HELD		<u>(38,995)</u>	<u>(13,459)</u>
Cash at Beginning of Year		<u>151,719</u>	<u>165,178</u>
CASH AT END OF YEAR	10	<u>112,724</u>	<u>151,719</u>

[The attached Notes 1 to 11 form part of these Accounts]

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

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

1. ACCOUNTING POLICIES

The accounts have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the 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 accounting policies adopted by the Australian Capital Territory Branch in the preparation of the accounts.

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

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

- c] Contributions are accounted for on a cash receipts basis.
- d] The rules of the Union provide that all property and assets are held in the name of the Union. This particularly applies to property acquired from Branch funds but which is registered in the name of the Union. Branch funds themselves form part of the property of the Union.

The Union policy is for assets and property acquired from Branch funds to be accounted for in the financial statements of the Branch from whose funds the assets were acquired.

Similarly, all income received by a Branch [whether in the form of entrance fees, contributions, fines, fees, levies, dues or penalties or by way of investments and the like] is accounted for in the financial statement of that Branch even though such income is the property of the Union.

- e] 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.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002 [Cont'd]**

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 of an application made at the request of the member.

	2002 \$	2001 \$
3. PROPERTY - 40 Brisbane Avenue, Barton		
Land and Buildings - at cost	677,700	677,700
Less Accumulated Depreciation	<u>127,700</u>	<u>114,200</u>
	<u>550,000</u>	<u>563,500</u>
4. FURNITURE, FITTINGS AND OFFICE MACHINES		
At Cost	65,788	63,626
Less Accumulated Depreciation	<u>57,183</u>	<u>54,590</u>
	<u>8,605</u>	<u>9,036</u>
5. MOTOR VEHICLES		
At Cost	66,880	75,678
Less Accumulated Depreciation	<u>17,600</u>	<u>35,069</u>
	<u>49,280</u>	<u>40,609</u>
6. PARTITIONS		
At Cost	29,330	29,330
Less Accumulated Depreciation	<u>24,829</u>	<u>23,629</u>
	<u>4,501</u>	<u>5,701</u>

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002 [Cont'd]**

	2002 \$	2001 \$
7. PROFESSIONAL SERVICES		
Auditors Remuneration		
Audit Fees	6,000	6,000
Legal Expenses	50	-
Less Members' Contributions towards Legal Costs	-	(86)
	<u>6,050</u>	<u>5,914</u>

8. RELATED PARTIES

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

Branch President	—	Ian Gair
Branch Vice President	—	Lawrence Grace
Branch Secretary	—	Gil Anderson
Branch Assistant Secretary	—	Lyndal Ryan
Branch Executive Members	—	Sandra Bryon James Reay Lynda Stubbs
Branch Councillors	—	Pina Edwards Mark Pye David Ruston John Murphy Michelle Taylor John Mukevski Christine Wagland Peter Mowlam Elizabeth Freeman Christine Hooper Jack McInerney Elizabeth Nemes Susan Broome Peter Irwin Sally Scanlain Kathy Onstenk

- (b) The aggregate amount of remuneration paid to officers during the financial period is disclosed in the Statement of Financial Performance under Salaries— Officials.
- (c) The aggregate amount paid during the financial period to a superannuation plan in connection with the retirement of officers was \$15,607.
- (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
AUSTRALIAN CAPITAL TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002 [Cont'd]**

	2002	2001
	\$	\$
9. NATIONAL ORGANISING FUND		
Balance as at 1 July 2001	23,999	8,204
Add Receipts	20,000	19,091
	<u>43,999</u>	<u>27,295</u>
Less Expenses		
Salaries - Other Employees	13,508	0
Other Expenses	13,605	3,296
	<u>27,113</u>	<u>3,296</u>
Balance as at 30 June 2002	<u>16,886</u>	<u>23,999</u>
10. RECONCILIATION OF CASH		
For the purpose of the Statement of Cash Flows, cash at the end of the financial period is reconciled to the following items in the Balance Sheet:		
Cash at Bank	51,540	93,601
Cash on Hand	270	200
Cash at Bank - LSL Fund	60,914	57,918
	<u>112,724</u>	<u>151,719</u>
11. CASH FLOW INFORMATION		
Reconciliation of Cash Flow From Operations with Net Deficit		
Net Deficit	(51,097)	(31,222)
Non-Cash Flows in Net Deficit		
Depreciation	28,003	30,345
Increase (Decrease) in Provisions for Employee Entitlements	14,098	(15,455)
(Surplus) Deficit on Sale of Property, Plant and Equipment	3,143	0
Changes in Assets and Liabilities		
(Decrease) in Creditors	(3,408)	(11,544)
Decrease in Accrued Interest	2,079	633
(Increase) Decrease in Prepayments	(118)	351
Cash Flow Provided by (Used in) Operations	<u>(7,300)</u>	<u>(26,892)</u>

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

INDEPENDENT AUDIT REPORT

To the members of the Australian Liquor, Hospitality and Miscellaneous Workers Union - Australian Capital Territory Branch (The 'Union').

SCOPE

We have audited the financial report of the Union for the year ended 30 June 2002 as set out on pages 1 to 10. 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 Australian accounting standards, other mandatory professional reporting requirements in Australia and other statutory requirements so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

AUDIT OPINION

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

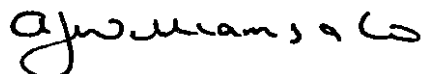
In our opinion:

- [i] There were kept by the Union in respect of the period under review, satisfactory records detailing the sources and nature of income of the Union [including income from members] and the nature and purposes of expenditure, and
- [ii] The attached financial report, including the Certificates of the Committee of Management and the Accounting Officer, is prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The financial report has been prepared from the accounting records of the Union and is properly drawn up so as to give a true and fair view of:

[a] the financial position of the Union as at 30 June 2002; and

[b] the financial performance of the Union for the year ended 30 June 2002;

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



A.J. WILLIAMS & CO.
Chartered Accountants.



D. S. MCLEAN
Registered Company Auditor.
2 Market Street,
SYDNEY NSW 2000
12 September 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

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

Dear Mr Lawrence

Re: Lodgement of Financial Accounts and Statements for the ALHMWU Australian Capital Territory Branch for the year ending 30 June 2002 (FR2002/633)

Receipt is acknowledged of the abovementioned financial accounts and statements for the ACT Branch for the year ending 30 June 2002, which were lodged in the Registry on 29 May 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

30 May 2003