



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/335-[108V-ACT]

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

Dear Mr Anderson

**Re: ALHMWU - Australian Capital Territory Branch - 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
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

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Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

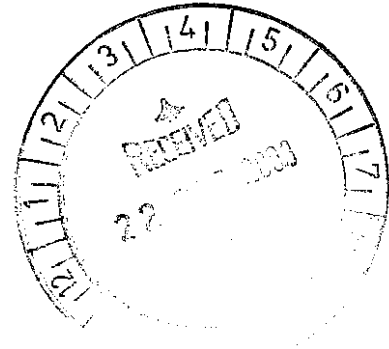


ABN: 5272 8088 684

15 October, 2003

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

Dear Sir/Madam



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 Summer 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 December 2003 or early 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 2004.

I advise that the accounts, including the summary, were made available on 17 September 2003.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

AUSTRALIAN CAPITAL TERRITORY BRANCH

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

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

AUSTRALIAN CAPITAL TERRITORY BRANCH

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

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 2003

	2003 \$	2002 \$
INCOME		
Contributions	437,218	450,305
Other Income	9,878	11,628
TOTAL INCOME	447,096	461,933
LESS TOTAL EXPENDITURE	519,105	509,887
OPERATING DEFICIT FOR YEAR	(72,009)	(47,954)
Add Surplus (Deficit) on Disposal of Assets	(861)	(3,143)
NET DEFICIT FOR YEAR	(72,870)	(51,097)
Accumulated Funds at Beginning of Year	621,194	672,291
ACCUMULATED FUNDS AT END OF YEAR	548,324	621,194

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2003

ACCUMULATED FUNDS	548,324	621,194
Represented by		
Cash Assets	84,945	112,724
Investments	99,896	99,896
Receivables	3,239	3,188
Fixed Assets	592,270	612,386
TOTAL ASSETS	780,350	828,194
LESS TOTAL LIABILITIES	232,026	207,000
NET ASSETS	548,324	621,194

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

SUMMARY OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2003 (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 2003. Our Auditors' Report dated 17 September 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
17 September 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 Australian Capital Territory Branch for the year ending
30 June 2003 (FR2003/335)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 22 October 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 15 October 2003 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU - ACT branch's financial statements to members of the Branch via the December 2003 issue of *Union News - ACT*.

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

23 October 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/335 -[108V-ACT]

Mr Gil Anderson
Branch Secretary
Liquor, Hospitality and Miscellaneous Union
Australian Capital Territory Branch
40 Brisbane Avenue
BARTON ACT 2600

Dear Mr Anderson

**Re: Liquor, Hospitality and Miscellaneous Union-Australian Capital Territory Branch
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: **FR2003/335**.

Yours sincerely



Belinda Penna

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

6 April, 2004

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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

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

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

Telephone: (02) 8204 7200
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National President

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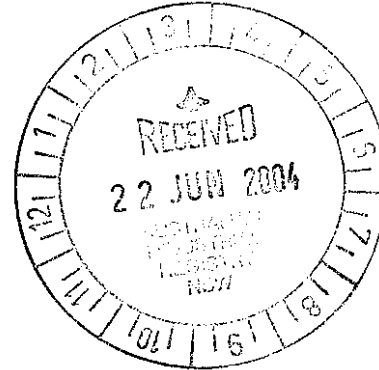
Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

**Liquor, Hospitality
and Miscellaneous Union**



22 June, 2004

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



Dear Mr Jenkins

re: AUSTRALIAN CAPITAL TERRITORY BRANCH ACCOUNTS

I write further to my letters of 15 October 2003 and 19 April 2004 concerning the financial documents of the Australian Capital Territory Branch for the year ended 30 June 2003.

You have been previously supplied with a copy of the summary of the accounts which was to be published in the March edition of *Union News – ACT*.

As explained in my letter of 19 April the magazine did not go out at the time stated in my letter of 15 October due to unforeseen delays. The magazine has now been delivered to members.

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 12 May 2004.

You have previously been advised that the auditor's report was received on 17 September 2003.

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

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

Australian Capital Territory Branch

Ian Gair
President

**Liquor, Hospitality
and Miscellaneous
Union**

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

Gil Anderson
Secretary

Lyndal Ryan
Assistant Secretary

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



CERTIFICATE

I certify that the attached financial statements for the year ended 30th June 2003 are the financial statements presented to the Branch Committee of Management on 12th May 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.

Signed:

A handwritten signature in black ink, appearing to be 'Gil Anderson', is written over a horizontal line. The signature is cursive and somewhat stylized.

Gil Anderson
ACT Branch Secretary

Date:

12th May 2004

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

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2003

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

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, **CHRISTINE WAGLAND**, and **WALTER KUHN**, 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 2003.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held during the year 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.


.....
CHRISTINE WAGLAND


.....
WALTER KUHN

17 September 2003

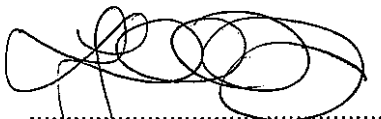
**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
AUSTRALIAN CAPITAL TERRITORY BRANCH**

ACCOUNTING OFFICER'S CERTIFICATE

I, **LYNDAL RYAN**, 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 2003, the number of members of the Union was 2,283.

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.



.....
LYNDAL RYAN

17 September 2003

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

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

	Note	2003 \$	2002 \$
INCOME			
Child Care Conference		0	5,825
Contributions		437,218	450,305
Interest		4,324	4,765
Rent Received – Room Hire		505	530
Rent Received – MEAA		4,000	0
Sundry Income		1,049	508
TOTAL INCOME		<u>447,096</u>	<u>461,933</u>
 EXPENDITURE			
Depreciation			
Building		13,500	13,500
Furniture, Fittings and Office Machines		2,485	2,593
Motor Vehicles		9,164	10,710
Partitions		1,200	1,200
		<u>26,349</u>	<u>28,003</u>
 Employee Expenses			
Salaries - Officials		117,836	95,544
- Other Employees		100,920	108,532
Annual Leave - Increase in Provision		8,506	8,291
Long Service Leave - Increase in Provision		9,333	5,807
Superannuation		25,519	29,598
Fringe Benefits Tax		6,303	4,237
		<u>268,417</u>	<u>252,009</u>

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

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

	Note	2003 \$	2002 \$
Other Expenses			
Advertising		328	611
Affiliation Fees - A.C.T. Trades and Labor Council		6,153	6,528
- A.L.P. - Canberra Branch		6,427	6,258
- Other		1,235	278
Attendance Fees and Allowances		948	1,410
Bank Charges		863	891
Commission		30,097	31,625
Computer Expenses		3,281	3,743
Donations		700	6,000
Federal Council Sustentation Fees		74,753	77,127
General Expenses		2,166	4,617
Insurance		16,418	14,310
Library Subscriptions		3,435	3,167
Meeting and Conference Expenses		1,510	2,047
Motor Vehicle Expenses		10,046	12,494
Postage		2,304	2,575
Printing and Stationery		6,105	5,122
Printing and Distribution of Branch Publications		13,801	6,798
Professional Services	7	7,850	6,050
Property Expenses		27,523	28,189
Telephone		8,396	10,035
		<u>224,339</u>	<u>229,875</u>
TOTAL EXPENDITURE		<u>519,105</u>	<u>509,887</u>
OPERATING DEFICIT FOR YEAR		(72,009)	(47,954)
Add Surplus (Deficit) on Disposal of Assets		<u>(861)</u>	<u>(3,143)</u>
NET DEFICIT FOR YEAR		(72,870)	(51,097)
Accumulated Funds at Beginning of Year		<u>621,194</u>	<u>672,291</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>548,324</u>	<u>621,194</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 2003

	Note	2003 \$	2002 \$
ACCUMULATED FUNDS		<u>548,324</u>	<u>621,194</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		20,761	51,540
Change Float		70	70
Petty Cash Float		100	100
Postage Float		100	100
		<u>21,031</u>	<u>51,810</u>
Receivables			
Prepayments		<u>3,239</u>	<u>3,188</u>
Investments			
Term Deposit		<u>99,896</u>	<u>99,896</u>
Long Service Leave Fund			
Cash at Bank		<u>63,914</u>	<u>60,914</u>
TOTAL CURRENT ASSETS		<u>188,080</u>	<u>215,808</u>
NON CURRENT ASSETS			
Fixed Assets			
Property - 40 Brisbane Avenue	3	536,500	550,000
Furniture, Fittings and Office Machines	4	6,120	8,605
Motor Vehicles	5	46,349	49,280
Partitions	6	3,301	4,501
		<u>592,270</u>	<u>612,386</u>
TOTAL ASSETS		<u>780,350</u>	<u>828,194</u>
LESS CURRENT LIABILITIES			
Payables			
National Organising Fund	9	13,927	16,886
Sundry Creditors - Federal Council Sustentation Fees		18,521	18,197
- Sundry Accounts		34,912	25,090
		<u>67,360</u>	<u>60,173</u>
Provisions			
Provision for Annual Leave		92,620	84,114
Provision for Long Service Leave		72,046	62,713
		<u>164,666</u>	<u>146,827</u>
TOTAL CURRENT LIABILITIES		<u>232,026</u>	<u>207,000</u>
NET ASSETS		<u>548,324</u>	<u>621,194</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 2003**

	Note	2003 \$	2002 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Contributions		437,218	450,305
Rent of Offices		4,505	530
Interest Received		4,324	6,844
Sundry Income		1,049	6,333
Payments to Suppliers and employees		<u>(464,822)</u>	<u>(471,312)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	11	<u>(17,726)</u>	<u>(7,300)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Investments		0	104
Proceeds from sale of Property, Plant and Equipment		10,000	19,545
Payments for Property, Plant and Equipment		(17,094)	(44,231)
Received for National Organising Fund		45,600	20,000
Payments from National Organising Fund		<u>(48,559)</u>	<u>(27,113)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(10,053)</u>	<u>(31,695)</u>
NET DECREASE IN CASH HELD		(27,779)	(38,995)
Cash at Beginning of Year		<u>112,724</u>	<u>151,719</u>
CASH AT END OF YEAR	10	<u>84,945</u>	<u>112,724</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 2003**

1. ACCOUNTING POLICIES

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

- 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 Branch.
- 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 2003 [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.

	2003 \$	2002 \$
3. PROPERTY - 40 Brisbane Avenue, Barton		
Land and Buildings - at cost	677,700	677,700
Less Accumulated Depreciation	<u>141,200</u>	<u>127,700</u>
	<u>536,500</u>	<u>550,000</u>
4. FURNITURE, FITTINGS AND OFFICE MACHINES		
At Cost	65,788	65,788
Less Accumulated Depreciation	<u>59,668</u>	<u>57,183</u>
	<u>6,120</u>	<u>8,605</u>
5. MOTOR VEHICLES		
At Cost	59,163	66,880
Less Accumulated Depreciation	<u>12,814</u>	<u>17,600</u>
	<u>46,349</u>	<u>49,280</u>
6. PARTITIONS		
At Cost	29,330	29,330
Less Accumulated Depreciation	<u>26,029</u>	<u>24,829</u>
	<u>3,301</u>	<u>4,501</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 2003 [Cont'd]**

	2003 \$	2002 \$
7. PROFESSIONAL SERVICES		
Auditors Remuneration		
Audit Fees	7,400	6,000
Legal Expenses	450	50
	<u>7,850</u>	<u>6,050</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	–	Christine Wagland
Branch Secretary	–	Gil Anderson
Branch Assistant Secretary	–	Lyndal Ryan
Branch Executive Members	–	John Mukevski Johann Christoffelz Sally Scanlain Kathy Onstenk Walter Kuhn Jenny Pilgrim
Branch Councillors	–	James Reay Peter Mowlam Jack McInerney Scott Girvan Dianne Terrance Carlos Pavez Rosy Stepanovic Karen Gardner Sandy Petsas Roy Kirkland

(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 \$16,596.

(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 2003 [Cont'd]**

	2003 \$	2002 \$
9. NATIONAL ORGANISING FUND		
Balance as at 1 July 2002	16,886	23,999
Add Receipts	45,600	20,000
	<u>62,486</u>	<u>43,999</u>
Less Expenses		
Salaries - Other Employees	37,684	13,508
Other Expenses	10,875	13,605
	<u>48,559</u>	<u>27,113</u>
Balance as at 30 June 2003	<u>13,927</u>	<u>16,886</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 Statement of Financial Position:		
Cash at Bank	20,761	51,540
Cash on Hand	270	270
Cash at Bank - LSL Fund	63,914	60,914
	<u>84,945</u>	<u>112,724</u>
11. CASH FLOW INFORMATION		
Reconciliation of Cash Flow From Operations with Net Deficit		
Net Deficit	(72,870)	(51,097)
Non-Cash Flows in Net Deficit		
Depreciation	26,349	28,003
Increase in Provisions for Employee Entitlements	17,839	14,098
Deficit on Sale of Property, Plant and Equipment	861	3,143
Changes in Assets and Liabilities		
Increase in Creditors (Decrease 2002)	10,146	(3,408)
Decrease in Accrued Interest	0	2,079
Decrease in Prepayments	(51)	(118)
	<u>(17,726)</u>	<u>(7,300)</u>
Cash Flow Provided by (Used in) Operations	<u>(17,726)</u>	<u>(7,300)</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 2003 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 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
17 September 2003



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 ACT Branch
for the year ending 30 June 2003 (FR2003/335)**

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 23 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/108vact/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,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

23 June 2004