



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 Statement of Loans, Grants and Donations, New South Wales Branch for
the year ending 30 June 2001 (FR2001/597)**

Receipt is acknowledged of your letter of 11 March 2002, which was lodged in the Registry on 18 March 2002.

Your response indicates that no individual loans, grants or donations of over \$1,000 were made by the New South Wales Branch. Your letter has now been filed.

Yours sincerely,

Robin Godfrey
Assistant manager, NSW Registry

19 March 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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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 Financial Returns for LHMU, New South Wales Branch for year ended
30 June 2001 (FR2001/597)**

Receipt is acknowledged of the above financial return, which was lodged in the Registry on 21 February 2002.

These documents have now been filed and no further action is required.

I note however, that the Statement of Financial Position identifies an amount of \$2,042 listed under Donations. You are reminded that, pursuant to subsection 269(1) of the *Workplace Relations Act 1996*, any individual donations that exceed \$1000 requires that an officer of your organisation sign a statement providing the relevant particulars of any such donations. Accordingly, I would be grateful if this information could be provided should any donation meet this requirement.

Please do not hesitate to contact me on (02) 8374 6516 should you have any questions regarding this matter.

Yours sincerely,

Robin Godfrey
Assistant Manager, NSW Registry

06 March 2002

FR 2001/597.

Australian
Liquor, Hospitality
and Miscellaneous
Workers Union

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

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Helen Creed
National President

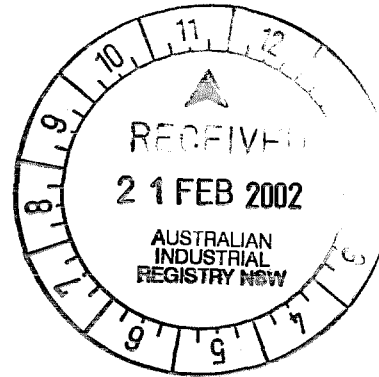
Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary



18 February, 2002

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



Dear Ms Buchanan

re: NEW SOUTH WALES BRANCH ACCOUNTS

I write further to my letter of 29 November 2001 concerning the financial documents of the New South Wales Branch for the year ended 30 June 2001.

You have been previously supplied with a copy of the summary of the accounts which was published in the December 2000 edition of *Union News - New South Wales*.

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 February 2002.

You have previously been advised that the auditor's report was received on 19 September 2000.

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

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

CERTIFICATE

I certify that the attached financial statements for the year ended 30 June 2001 are the financial statements presented to the Branch's Committee of Management on 12 February 2002.

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:



ANNIE OWENS
Branch Secretary

Date: 14 February 2002

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
NEW SOUTH WALES BRANCH**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, **SUSAN McGRATH**, and **MARK BOYD**, being two members of the Committee of Management of the Australian Liquor, Hospitality & Miscellaneous Workers Union, - New South Wales 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 2001.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held in the year ended 30 June 2001, 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 and Sub-Section 512 [2] of the Industrial Relations Act, 1991 as applied by Sub-Section 282(3) of the Industrial 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 and the Industrial 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 Workplace Relations Act, 1996 and Sub-Section 517(1) and (5) of the Industrial Relations Act, 1991 in relation to the financial accounts in respect of the period ended 30 June 2000 and the Auditors' Report thereon.



.....
SUSAN McGRATH



.....
MARK BOYD

13 NOVEMBER 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, **ANNIE OWENS**, being the Officer responsible for keeping the accounting records of the Australian Liquor, Hospitality & Miscellaneous Workers Union, New South Wales Branch, certify that as at 30 June 2001, the number of members of the Union was 43,336.

In my opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2001.
- [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 and the New South Wales Industrial Relations Act, 1996.


.....
ANNIE OWENS

13 NOVEMBER 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2001**

	<u>NOTE</u>	2001	2000
		\$	\$
INCOME			
Contributions		8,048,488	7,916,496
Property Income			
Trade Union Centre Wollongong		0	13,312
Thomas Street Property Account - Net Income		390,938	65,518
Interest		180,771	106,648
Salaries Recovered from National Office		34,449	57,213
Sundry Income		<u>122,326</u>	<u>38,232</u>
TOTAL INCOME		<u>8,776,972</u>	<u>8,197,419</u>
 EXPENDITURE			
Depreciation			
Furniture, Fittings and Office Machines		63,066	72,276
Library		16,388	16,388
Motor Vehicles		183,047	199,816
Property		<u>97,441</u>	<u>97,441</u>
		<u>359,942</u>	<u>385,921</u>
 Employee Benefits Expense			
Salaries and Allowances - Officers		392,116	421,250
- Other Employees		2,534,854	2,437,665
Salaries - ACTU Employees		0	87,120
Accrued Annual Leave		428,310	408,724
Long Service Leave		225,505	67,632
Fringe Benefits Tax		66,007	96,776
Payroll Tax		212,431	202,606
Superannuation		<u>433,176</u>	<u>385,535</u>
		<u>4,292,399</u>	<u>4,107,308</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2001 [Cont'd]**

	NOTE	2001	2000 \$
EXPENDITURE (cont'd)			
Other Expenses			
Advertising		1,460	6,007
Affiliation Fees		230,806	279,754
Air Fares		57,106	64,800
Attendance Fees and Allowances		18,976	23,685
Bank Charges		31,677	25,454
Campaign - Union 2000		3,404	10,000
Commission		452,004	487,445
Computer Expenses		29,059	47,529
Consulting Fees		8,750	8,501
Deficit on Disposal of Assets	11	0	311,176
Donations		2,042	4,460
Education and Training		12,102	11,656
Electricity		27,118	19,488
Funeral Expenses		28,000	16,500
General Expenses		107,922	139,867
Insurance		28,864	54,218
Meeting and Conference Expenses		100,820	109,661
Motor Vehicle Expenses		263,519	264,357
National Office Sustentation Fees		1,311,134	1,345,879
Newcastle Expenses		0	30,892
Northern Region Expenses		0	23,796
Postage		47,862	138,745
Printing and Stationery		151,399	202,219
Printing and Distribution - Union Publications		139,490	270,647
Professional Services	10	232,936	226,855
Rates		17,042	16,234
Property Expenses -- Trade Union Centre Wollongong		0	22,824
Rent - Thomas Street		206,351	184,808
Rent - Other		33,272	26,062
Repairs and Maintenance		69,505	67,834
Telephone		209,236	194,478
Wagga Wagga Expenses		0	14,094
Wollongong Expenses		0	17,592
		<u>3,821,856</u>	<u>4,667,517</u>
TOTAL EXPENDITURE		<u>8,474,197</u>	<u>9,160,746</u>
SURPLUS (DEFICIT) FOR PERIOD		302,775	(963,327)
Accumulated Funds at Beginning of Period		<u>16,881,736</u>	<u>17,845,063</u>
ACCUMULATED FUNDS AT END OF PERIOD		<u>17,184,511</u>	<u>16,881,736</u>

[The attached Notes 1 to 15 form part of these Accounts]

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2001

	NOTE	2001 \$	2000 \$
ACCUMULATED FUNDS		17,184,511	16,881,736
ASSET REVALUATION RESERVE		1,936,088	2,400,598
ASSET REALISATION RESERVE		17,988	17,988
		<u>19,138,587</u>	<u>19,300,322</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		623,799	513,467
Cash on Hand		10,299	10,299
		<u>634,098</u>	<u>523,766</u>
Receivables			
Accrued Interest		5,184	1,377
Deposits		6,025	5,685
Prepayments		24,922	95,452
Sundry Debtors		47,510	24,826
		<u>83,641</u>	<u>127,340</u>
Investments	7	<u>2,525,716</u>	<u>2,233,906</u>
Long Service Leave Fund			
Cash at Bank		325,311	219,102
Investments		143,013	141,564
		<u>468,324</u>	<u>360,666</u>
TOTAL CURRENT ASSETS		<u>3,711,779</u>	<u>3,245,678</u>
NON CURRENT ASSETS			
Other Financial Assets			
Shares	8	12,936	11,138
Loans - Unsecured	9	22,500	22,500
		<u>35,436</u>	<u>33,638</u>
Property, Plant and Equipment			
Library	3	55,262	71,650
Motor Vehicles	4	624,875	807,922
Furniture, Fittings and Office Machines	5	144,996	163,113
Properties	6	3,187,134	3,749,085
		<u>4,012,267</u>	<u>4,791,770</u>
Thomas St Property Account	15	<u>13,573,957</u>	<u>13,295,972</u>
TOTAL NON CURRENT ASSETS		<u>17,621,660</u>	<u>18,121,380</u>
TOTAL ASSETS		<u>21,333,439</u>	<u>21,367,058</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2001 [Cont'd]

	NOTE	2001 \$	2000 \$
LESS LIABILITIES			
CURRENT LIABILITIES			
Payables			
National Office Sustentation Fees		317,334	337,476
Sundry Accounts		589,887	659,562
		<u>907,221</u>	<u>997,038</u>
Provisions			
Provision for Accrued Annual Leave		705,484	621,839
Provision for Long Service Leave		582,147	447,859
		<u>1,287,631</u>	<u>1,069,698</u>
TOTAL CURRENT LIABILITIES		<u>2,194,852</u>	<u>2,066,736</u>
NET ASSETS		<u>19,138,587</u>	<u>19,300,322</u>

[The attached Notes 1 to 15 form part of these Accounts]

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**CASH FLOW STATEMENT FOR THE
YEAR ENDED 30 JUNE 2001**

	NOTE	2001	2000 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Members		8,048,488	7,916,496
Payments to Suppliers and Employees		(7,802,656)	(8,010,177)
Interest Received		176,964	106,525
Other Receipts		<u>132,293</u>	<u>98,699</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	14	<u>555,089</u>	<u>111,543</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Distribution - Thomas Street Property Account		0	100,000
Proceeds from Sale of Fixed Assets		0	174,112
Payment for Deposit		(340)	0
Payment for Fixed Assets		(44,949)	(393,603)
Proceeds from Sale of Investments		0	16,415
Purchase of Investments		(293,259)	(530,800)
Repayment of Advance - Trade Union Centre Wollongong		<u>0</u>	<u>483,585</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(338,548)</u>	<u>(150,291)</u>
NET INCREASE (DECREASE) IN CASH HELD		216,541	(38,748)
Cash at Beginning of Year		<u>742,868</u>	<u>781,616</u>
CASH AT END OF YEAR	13	<u>959,409</u>	<u>742,868</u>

[The attached Notes 1 to 15 form part of these Accounts]

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements, the Workplace Relations Act, 1996 and the Industrial 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 economic entity 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.
- b] Provision for employee benefits in the form of Long Service Leave and Accrued 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 1997.

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001[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 specific 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.

In accordance with the requirements of the Industrial Relations Act, 1991 the attention of members is drawn to the provisions of the Sub-Sections (1) and (2) of Section 512 which read as follows:-

- (1) A member of an organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by the regulations in relation to the organisation.
- (2) An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.

	2001 \$	2000 \$
3. LIBRARY		
Valuation 1/1/80	10,650	10,650
Additions at Cost	<u>207,854</u>	<u>207,854</u>
	218,504	218,504
Less Accumulated Depreciation	<u>163,242</u>	<u>146,854</u>
	<u>55,262</u>	<u>71,650</u>
4. MOTOR VEHICLES		
Cost	1,260,306	1,260,306
Less Accumulated Depreciation	<u>635,431</u>	<u>452,384</u>
	<u>624,875</u>	<u>807,922</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001 [Cont'd]

	2001 \$	2000 \$
5. FURNITURE, FITTINGS AND OFFICE MACHINES		
Cost	1,395,081	1,369,199
Less Accumulated Depreciation	<u>1,250,085</u>	<u>1,206,086</u>
	<u>144,996</u>	<u>163,113</u>
 6. PROPERTY		
Land and Buildings - at Cost	434,545	434,545
- at valuation 1 July 1998	0	520,000
- at valuation 31 May 1993	0	3,590,000
- at valuation 30 June 2001	<u>2,920,000</u>	<u>0</u>
	3,354,545	4,544,545
Less Accumulated Depreciation on Buildings	<u>167,411</u>	<u>795,460</u>
	<u>3,187,134</u>	<u>3,749,085</u>
<p>The valuation of Land and Buildings at 30 June 2001 is an Officers' valuation based on market values.</p>		
 7. INVESTMENTS		
Bank Bills and Short Terms Deposits	<u>2,525,716</u>	<u>2,233,906</u>
 8. SHARES		
Newcastle Rehabilitation Centre	5,000	5,000
NRMA	1,798	0
Transnational	200	200
Trade Union Medical Centre	2,000	2,000
Trades Hall	<u>3,938</u>	<u>3,938</u>
	<u>12,936</u>	<u>11,138</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2001 [Cont'd]**

	2001 \$	2000 \$
9. LOANS UNSECURED		
Trade Union Medical Centre	1,500	1,500
South Coast Trades and Labor Council	250	250
New Theatre Ltd.	750	750
Western Australia Branch	<u>20,000</u>	<u>20,000</u>
	<u>22,500</u>	<u>22,500</u>
10. PROFESSIONAL SERVICES		
Audit Fees	55,000	54,000
Audit Other Services	0	12,280
Accounting Fees	116,180	106,540
Legal Expenses	<u>61,756</u>	<u>54,035</u>
	<u>232,936</u>	<u>226,855</u>
11. DEFICIT ON DISPOSAL OF ASSETS		
Motor Vehicles	0	(18,762)
Realisation of Investment and Advances to Trade Union Centre Wollongong	<u>0</u>	<u>(292,414)</u>
	<u>0</u>	<u>(311,176)</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2001 [Cont'd]**

12. RELATED PARTIES

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

Branch President	Susan McGrath (from 10.8.00) Richard Bailey (to 10.8.00)
Branch Executive Vice Presidents	John Morris Sonia Minutillo
Branch Secretary	Annie Owens
Branch Assistant Secretaries	Denise De Nicola Susan McGrath (to 10.8.00) Ian West (to 3.11.00) Mark Boyd John Barry (from 10.10.00)
Branch Executive Members	Catherine Broughton Joan Gunning Kathleen Hadden John Hawker Kevan Lloyd Sue McSullea Trevor Passfield Salvatore Scaglione Margaret Scott Sylvia Cullen Kenneth Caines Georgio Georgiadis Maria Rebong Margaret Brady George Fong (from 4.6.01)

- (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 year to a superannuation plan in respect of officers was \$68,190.
- (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 of 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

NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001 (Cont')

	2001 \$	2000 \$
13. RECONCILIATION OF CASH		
For the purpose of this statement of cash flows, cash includes Cash on Hand and in call deposits with banks or financial institutions net of bank overdrafts		
Cash at Bank		
General Fund	623,799	513,467
Long Service Leave Fund	325,311	219,102
Cash on Hand	<u>10,299</u>	<u>10,299</u>
	<u>959,409</u>	<u>742,868</u>
14. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS		
Net Surplus (Deficit) for the Period	302,775	(963,327)
Non-Cash Flows in Operating Profit		
Thomas Street Property - (Surplus)	(390,938)	(65,518)
Depreciation	359,942	385,671
Charges to Employees Provision	653,815	475,906
Loss on Sale of Fixed Assets	0	18,762
Loss on Realisation of Investment and Advances Trade		
Union Centre Wollongong	0	292,414
NRMA Share Issue	(1,798)	0
Changes in Assets and Liabilities		
Increase in Sundry Creditors	43,278	464,015
(Decrease) in National Council Creditor	(20,142)	(3,952)
(Increase) Decrease in Sundry Debtors	(22,684)	(10,058)
(Increase) Decrease in Prepayments	70,530	(7,438)
(Increase) in Accrued Interest	(3,807)	(123)
Payments from Employees Provisions	<u>(435,882)</u>	<u>(474,809)</u>
CASH FLOWS FROM OPERATIONS	<u>555,089</u>	<u>111,543</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2001 [Cont'd]**

	2001 \$	2000 \$
15. THOMAS STREET PROPERTY ACCOUNT		
Net asset relating to the Joint Venture with the National Office of building situated at Thomas Street Sydney		
ASSETS		
Land	3,664,500	3,664,500
Building less accumulated depreciation	<u>10,629,015</u>	<u>11,089,859</u>
	14,293,515	14,754,359
Accrued Interest	3,338	0
Prepayments	30,984	2,774
Cash at Bank	96,261	281,633
Investments	507,625	0
Sundry Debtors	<u>772,334</u>	<u>659,381</u>
TOTAL ASSETS	<u>15,704,057</u>	<u>15,698,147</u>
LIABILITIES		
Loan - National Office	1,055,548	1,018,048
Loan - Victorian Branch Office	285,534	650,064
Rent in Advance	15,642	13,186
Sundry Creditors	<u>1,042</u>	<u>61,496</u>
TOTAL LIABILITIES	<u>1,357,766</u>	<u>1,742,794</u>
NET ASSETS - THOMAS STREET PROPERTY ACCOUNT	<u>14,346,291</u>	<u>13,955,353</u>
Summary of Thomas Street Property Account for the year ended 30 June 2001		
Net Assets of Property Account as at 30 June 2000	13,955,353	13,989,835
Add surplus for the year	<u>390,938</u>	<u>65,518</u>
	14,346,291	14,055,353
Less distribution received during the year	<u>0</u>	<u>100,000</u>
Net Assets of Property Account as at 30 June 2001	14,346,291	13,955,353
Less Contra – Reduction in Sundry Creditors	<u>772,334</u>	<u>659,381</u>
Balance as per Balance Sheet	<u>13,573,957</u>	<u>13,295,972</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

INDEPENDENT AUDIT REPORT

To the members of the Australian Liquor, Hospitality & Miscellaneous Workers Union, New South Wales Branch.

SCOPE

We have audited the financial accounts of the Australian Liquor, Hospitality & Miscellaneous Workers Union, New South Wales Branch for the year ended 30 June 2001 as set out on pages 1 to 15. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures, included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with Australian accounting standards, other mandatory professional reporting requirements and statutory requirements so as to present a view of the Branch 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 year 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 accounts and statements including the Certificates of the Committee of Management and the Accounting Officer are prepared in accordance with Section 273 of the Workplace Relation Act, 1996 and Section 510 of the Industrial Relations Act, 1991, as applied by Section 282(3) of the Industrial Relations Act 1996. The accounts and certificates set out on pages 1 to 15 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:
 - [a] the financial position of the Union as at 30 June 2001; and
 - [b] the financial performance of the Union for the year ended 30 June 2001;

and are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

A.J. WILLIAMS & CO.
Chartered Accountants.



P.F. WALES.
Registered Company Auditor.

2 Market Street,
SYDNEY NSW 2000

13 NOVEMBER 2001



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6668
Fax: (02) 9380 6990

Jeff Lawrence
National Secretary
LHMU
Locked Bag 9
HAYMARKET NSW 2000

Dear Mr Lawrence,

RE: Lodgement of Summary of Financial Accounts for LHMU New South Wales for year ending 30 June 2001 (FR2001/597)

Receipt is acknowledged of the above summary and financial statements which were lodged in the Registry on 7 December 2001.

I note your request for an extension of time to provide this summary to members as required under subsection 279(3) of the *Workplace Relations Act 1996*. Pursuant to this subsection, I allow the branch until the 15 January 2002 to supply a copy of the summary to members by publication in the December issue of *Union News - NSW* published by the branch.

Yours sincerely,

Margaret Buchanan
Deputy Industrial Registrar

14 December 2001

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

Telephone: (02) 8204 7202
Facsimile: (02) 9281 4480
E-mail: lhmu@lhmu.org.au

Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



29 November, 2001

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



Dear Ms Buchanan

re: NEW SOUTH WALES ACCOUNTS

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

Attached hereto is a copy of the summary we propose to print in the December edition of *Union News - NSW*. 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 2001. 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 2002.

I advise that the accounts, including the summary, were made available on 13 November 2001.

Yours sincerely



**JEFF LAWRENCE
NATIONAL SECRETARY**

Enc.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
NEW SOUTH WALES BRANCH**

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001

The Financial Accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act, 1996 and the Industrial Relations Act, 1996. and the following summary is provided for members in accordance with the provisions of the respective Acts.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members on request.

Certificates required to be given under the Acts by the Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Acts and contain no qualifications.

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 specific 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.

In accordance with the requirements of the New South Wales Industrial Relations Act, 1996 the attention of members is drawn to the provisions of the Sub-Sections (1) and (2) of Section 512 of the New South Wales Industrial Relations Act, 1991, which read as follows:-

- (1) A member of an organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by the regulations in relation to the organisation.
- (2) An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**SUMMARY OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001**

**INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2001**

	2001 \$	2000 \$
INCOME		
Contributions	8,048,488	7,916,496
Other Income	728,484	280,923
TOTAL INCOME	<u>8,776,972</u>	<u>8,197,419</u>
LESS TOTAL EXPENDITURE	<u>8,474,197</u>	<u>9,160,746</u>
SURPLUS (DEFICIT) FOR THE PERIOD	302,775	(963,327)
ACCUMULATED FUNDS AT BEGINNING OF YEAR	<u>16,881,736</u>	<u>17,845,063</u>
ACCUMULATED FUNDS AT END OF YEAR	<u>17,184,511</u>	<u>16,881,736</u>
 BALANCE SHEET AS AT 30 JUNE 2001		
ACCUMULATED FUNDS	17,184,511	16,881,736
ASSET REVALUATION RESERVE	1,936,088	2,400,598
ASSET REALISATION RESERVE	17,988	17,988
	<u>19,138,587</u>	<u>19,300,322</u>
Represented By:		
Investments	2,525,716	2,233,906
Other Current Assets	1,186,063	1,011,772
Thomas Street Property Account	13,573,957	13,295,972
Other Fixed Assets	4,047,703	4,825,408
TOTAL ASSETS	<u>21,333,439</u>	<u>21,367,058</u>
LESS TOTAL LIABILITIES	<u>2,194,852</u>	<u>2,066,736</u>
NET ASSETS	<u>19,138,587</u>	<u>19,300,322</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

Auditors' Certificate

We certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Australian Liquor, Hospitality & Miscellaneous Workers Union, New South Wales Branch, for the year ended 30 June 2001. Our Auditors' Report dated 13 November 2001 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996 and the Industrial Relations Act, 1996.

A J Williams & Co
Chartered Accountants



.....
P F Wales
Partner

Registered Company Auditor

2 Market Street
Sydney NSW 2000

13 November 2001