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Helen Creed
National President

Jeff Lawrence
National Secretary

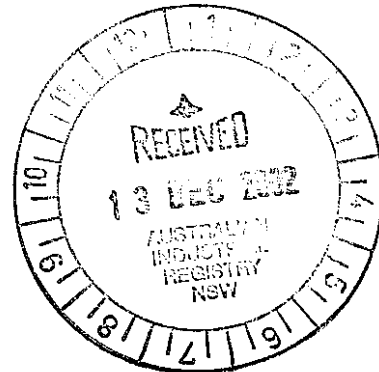
Jeff Carr
Deputy National
Secretary

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



9 December, 2002

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



Dear Sir/Madam

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 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 28 August 2002.

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 2002**

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
NEW SOUTH WALES 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 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 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.

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 2002**

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

	2002	2001
	\$	\$
INCOME		
Contributions	7,942,100	8,048,488
Other Income	<u>2,243,516</u>	<u>728,484</u>
TOTAL INCOME	10,185,616	8,776,972
LESS TOTAL EXPENDITURE	<u>8,538,708</u>	<u>8,474,197</u>
SURPLUS FOR THE PERIOD	1,646,908	302,775
ACCUMULATED FUNDS AT BEGINNING OF YEAR	17,184,511	16,881,736
TRANSFER FROM ASSET REVALUATION RESERVE	624,037	0
TRANSFER FROM ASSET REALISATION RESERVE	17,988	0
ACCUMULATED FUNDS AT END OF YEAR	<u>19,473,444</u>	<u>17,184,511</u>

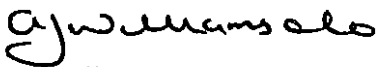
**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2002**

ACCUMULATED FUNDS	19,473,444	17,184,511
ASSET REVALUATION RESERVE	1,312,051	1,936,088
ASSET REALISATION RESERVE	<u>0</u>	<u>17,988</u>
	20,785,495	19,138,587
Represented By:		
Investments	3,964,973	2,525,716
Other Current Assets	2,227,183	1,186,063
Thomas Street Property Account	13,692,333	13,573,957
Other Non Current Assets	<u>3,456,666</u>	<u>4,047,703</u>
TOTAL ASSETS	23,341,155	21,333,439
LESS TOTAL LIABILITIES	<u>2,555,660</u>	<u>2,194,852</u>
NET ASSETS	<u>20,785,495</u>	<u>19,138,587</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 2002. Our Auditors' Report dated 13 November 2002 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



D.S. McLean
Partner

Registered Company Auditor
Sydney NSW 2000
13 November 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 New South Wales Branch for the year ending 30 June 2002 (FR2002/634)

Receipt is acknowledged of the abovementioned summary and financial statements, which were lodged in the Registry on 13 December 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 - NSW*.

Yours sincerely,

Robin Godfrey
Deputy Industrial Registrar

6 January 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/634

Ms Annie Owens
Branch Secretary
NSW Branch
ALHMWU
Level 7, 187 Thomas Street
HAYMARKET NSW 2000

Dear Ms Owens

Re: ALHMWU NSW 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
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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

Australian
Liquor, Hospitality
and Miscellaneous
Workers Union



FR 2002/639 NSW

28 April, 2003

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

By Facsimile

RE: LHMU FINANCIAL DOCUMENTS

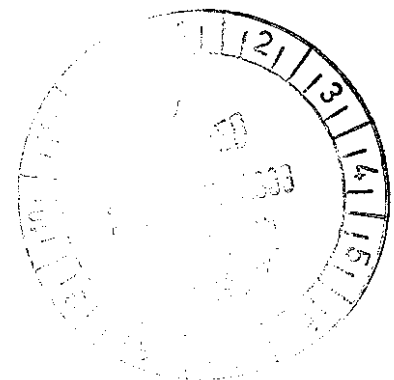
I refer to your letters to branches of the LHMU and our subsequent telephone conversation concerning outstanding financial documents.

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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Haymarket NSW 1240

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Web address: www.lhmu.org.au

Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

Australian
Liquor, Hospitality
and Miscellaneous
Workers Union



12 May, 2003

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

Dear Mr Jenkins

re: NEW SOUTH WALES BRANCH ACCOUNTS

I write further to my letter of 9 December 2002 concerning the financial documents of the New South Wales 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 - 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 11 February 2003.

You have previously been advised that the auditor's report was received on 28 August 2002.

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 2002 are the financial statements presented to the Branch's Committee of Management on 11 February 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:

A handwritten signature in black ink, appearing to read 'A. J. Jones' or similar, written over the word 'Signed:'.

Date: 11 February 2003

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2002

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

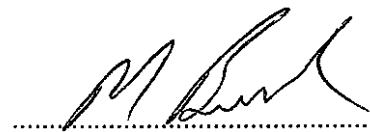
NEW SOUTH WALES BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, **TREVOR DE COSTA**, 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 2002.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held in 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 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 2001 and the Auditors' Report thereon.


TREVOR DE COSTA


MARK BOYD

12 NOVEMBER 2002

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 2002, the number of members of the Union was 40,761.

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 and the New South Wales Industrial Relations Act, 1996.


.....
ANNIE OWENS

12 NOVEMBER 2002

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION**NEW SOUTH WALES BRANCH****STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2002**

	2002	2001
	\$	\$
INCOME		
Contributions	7,942,100	8,048,488
Hardship & Support	80,087	0
Interest	144,998	180,771
Salaries Recovered from National Office	51,889	34,449
Sundry Income	34,338	122,326
TOTAL INCOME	8,253,412	8,386,034
EXPENDITURE		
Depreciation		
Furniture, Fittings and Office Machines	51,309	63,066
Library	16,388	16,388
Motor Vehicles	168,078	183,047
Property	47,691	97,441
	283,466	359,942
Employee Benefits Expense		
Salaries and Allowances - Officers	313,969	392,116
- Other Employees	2,620,513	2,534,854
Accrued Annual Leave	284,263	428,310
Long Service Leave	58,531	225,505
Fringe Benefits Tax	72,503	66,007
Payroll Tax	200,178	212,431
Superannuation	391,219	433,176
	3,941,176	4,292,399

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2002 [Cont'd]

	<u>NOTE</u>	2002	2001
EXPENDITURE (cont'd)			
Other Expenses			
Advertising		1,941	1,460
Affiliation Fees		195,764	230,806
Air Fares		43,161	57,106
Attendance Fees and Allowances		16,363	18,976
Bank Charges		19,956	31,677
Campaigns		7,799	3,404
Commission		492,271	452,004
Computer Expenses		20,973	29,059
Consulting Fees		0	8,750
Donations		30,505	2,042
Education and Training		10,374	12,102
Electricity		16,266	27,118
Funeral Expenses		12,500	28,000
General Expenses		122,087	107,922
Hardship & Support		98,572	0
Insurance		59,578	28,864
Meeting and Conference Expenses		108,980	100,820
Motor Vehicle Expenses		222,528	263,519
National Office Sustentation Fees		1,349,640	1,311,134
Postage		96,497	47,862
Printing and Stationery		184,733	151,399
Printing and Distribution - Union Publications		253,087	139,490
Professional Services	10	362,592	232,936
Provision for Doubtful Debts		22,500	0
Rates		17,278	17,042
Rent - Room		15,404	0
Rent - Thomas Street		231,185	206,351
Rent - Other		18,753	33,272
Repairs and Maintenance		72,090	69,505
Telephone		210,689	209,236
		<u>4,314,066</u>	<u>3,821,856</u>
TOTAL EXPENDITURE		<u>8,538,708</u>	<u>8,474,197</u>
OPERATING DEFICIT FOR YEAR		(285,296)	(88,163)
Thomas Street Property Account - Net Income		474,086	390,938
Surplus on disposal of assets		1,458,118	0
NET SURPLUS FOR YEAR		<u>1,646,908</u>	<u>302,775</u>
Accumulated Funds at Beginning of Year		17,184,511	16,881,736
Transfer from Asset Revaluation Reserve		624,037	0
Transfer from Asset Realisation Reserve		17,988	0
		<u>19,473,444</u>	<u>17,184,511</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>19,473,444</u>	<u>17,184,511</u>

[The attached Notes 1 to 14 form part of these Accounts]

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2002

	<u>NOTE</u>	2002 \$	2001 \$
ACCUMULATED FUNDS		19,473,444	17,184,511
ASSET REVALUATION RESERVE		1,312,051	1,936,088
ASSET REALISATION RESERVE		0	17,988
		<u>20,785,495</u>	<u>19,138,587</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		1,294,119	623,799
Cash on Hand		10,299	10,299
		<u>1,304,418</u>	<u>634,098</u>
Receivables			
Accrued Interest		9,671	5,184
Deposits		6,025	6,025
Prepayments		114,009	24,922
Sundry Debtors		217,887	47,510
		<u>347,592</u>	<u>83,641</u>
Investments	7	<u>3,964,973</u>	<u>2,525,716</u>
Long Service Leave Fund			
Cash at Bank		427,893	325,311
Investments		147,280	143,013
		<u>575,173</u>	<u>468,324</u>
TOTAL CURRENT ASSETS		<u>6,192,156</u>	<u>3,711,779</u>
NON CURRENT ASSETS			
Other Financial Assets			
Shares	8	12,936	12,936
Loans - Unsecured	9	0	22,500
		<u>12,936</u>	<u>35,436</u>
Property, Plant and Equipment			
Library	3	38,874	55,262
Motor Vehicles	4	735,374	624,875
Furniture, Fittings and Office Machines	5	130,039	144,996
Properties	6	2,539,443	3,187,134
		<u>3,443,730</u>	<u>4,012,267</u>
Thomas St Property Account	14	<u>13,692,333</u>	<u>13,573,957</u>
TOTAL NON CURRENT ASSETS		<u>17,148,999</u>	<u>17,621,660</u>
TOTAL ASSETS		<u>23,341,155</u>	<u>21,333,439</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2002 [Cont'd]

	<u>NOTE</u>	2002 \$	2001 \$
LESS LIABILITIES			
CURRENT LIABILITIES			
Payables			
National Office Sustentation Fees		315,792	317,334
Sundry Accounts Payable		<u>933,430</u>	<u>589,887</u>
		<u>1,249,222</u>	<u>907,221</u>
Provisions			
Provision for Accrued Annual Leave		763,196	705,484
Provision for Long Service Leave		<u>543,242</u>	<u>582,147</u>
		<u>1,306,438</u>	<u>1,287,631</u>
TOTAL CURRENT LIABILITIES		<u>2,555,660</u>	<u>2,194,852</u>
NET ASSETS		<u>20,785,495</u>	<u>19,138,587</u>

[The attached Notes 1 to 14 form part of these Accounts]

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**CASH FLOW STATEMENT FOR THE
YEAR ENDED 30 JUNE 2002**

	NOTE	2002	2001
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Members		7,942,100	8,048,488
Payments to Suppliers and Employees		(7,962,021)	(7,802,656)
Interest Received		140,511	176,964
Other Receipts		<u>13,061</u>	<u>132,293</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	13	<u>133,651</u>	<u>555,089</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Fixed Assets		2,395,873	0
Payment for Deposit		0	(340)
Payment for Fixed Assets		(718,129)	(44,949)
Purchase of Investments		<u>(1,443,524)</u>	<u>(293,259)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>234,220</u>	<u>(338,548)</u>
NET INCREASE (DECREASE) IN CASH HELD		772,902	216,541
Cash at Beginning of Year		<u>959,409</u>	<u>742,868</u>
CASH AT END OF YEAR	12	<u>1,732,311</u>	<u>959,409</u>

[The attached Notes 1 to 14 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 2002

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 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 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.

	2002 \$	2001 \$
3. LIBRARY		
Valuation 1/1/80	10,650	10,650
Additions at Cost	207,854	207,854
	218,504	218,504
Less Accumulated Depreciation	179,630	163,242
	38,874	55,262
4. MOTOR VEHICLES		
Cost	1,024,578	1,260,306
Less Accumulated Depreciation	289,204	635,431
	735,374	624,875
5. FURNITURE, FITTINGS AND OFFICE MACHINES		
Cost	1,477,745	1,395,081
Less Accumulated Depreciation	1,347,706	1,250,085
	130,039	144,996

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

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

	2002 \$	2001 \$
6. PROPERTY		
Land and Buildings - at Cost	434,545	434,545
- at valuation 30 June 2001	0	2,920,000
- at valuation 2 July 2001	2,320,000	0
	<hr/>	<hr/>
	2,754,545	3,354,545
Less Accumulated Depreciation on Buildings	215,102	167,411
	<hr/>	<hr/>
	2,539,443	3,187,134
The valuation of Land and Buildings at 2 July 2001 is an Officers' valuation based on market values.		
7. INVESTMENTS		
Bank Bills and Short Terms Deposits	<hr/> 3,964,973	<hr/> 2,525,716
8. SHARES		
Newcastle Rehabilitation Centre	5,000	5,000
NRMA	1,798	1,798
Transnational	200	200
Trade Union Medical Centre	2,000	2,000
Trades Hall	3,938	3,938
	<hr/>	<hr/>
	12,936	12,936
9. LOANS UNSECURED		
Trade Union Medical Centre	0	1,500
South Coast Trades and Labor Council	0	250
New Theatre Ltd.	0	750
Western Australia Branch	0	20,000
	<hr/>	<hr/>
	0	22,500
10. PROFESSIONAL SERVICES		
Audit Fees	42,100	55,000
Accounting Fees	126,254	116,180
Legal Expenses	194,238	61,756
	<hr/>	<hr/>
	362,592	232,936

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

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

11. RELATED PARTIES

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

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

- (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 \$55,651
- (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 2002 (Cont')

	2002 \$	2001 \$
12. 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	1,294,119	623,799
Long Service Leave Fund	427,893	325,311
Cash on Hand	<u>10,299</u>	<u>10,299</u>
	<u>1,732,311</u>	<u>959,409</u>
13. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS		
Net Surplus (Deficit) for the Period	1,646,908	302,775
Non-Cash Flows in Operating Profit		
Thomas Street Property - (Surplus)	(474,086)	(390,938)
Depreciation	283,466	359,942
Charges to Employees Provision	342,794	653,815
Gain on Sale of Fixed Assets	(1,382,818)	0
NRMA Share Issue	0	(1,798)
Doubtful Debts Provision	22,500	0
Changes in Assets and Liabilities		
Increase in Sundry Creditors	401,743	43,278
(Decrease) in National Council Creditor	(1,542)	(20,142)
(Increase) Decrease in Sundry Debtors	(170,377)	(22,684)
(Increase) Decrease in Prepayments	(89,087)	70,530
(Increase) in Accrued Interest	(4,487)	(3,807)
Payments from Employees Provisions	(323,987)	(435,882)
Adjustments to Thomas Street	<u>(117,376)</u>	
CASH FLOWS FROM OPERATIONS	<u>133,651</u>	<u>555,089</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 2002 [Cont'd]**

	2002 \$	2001 \$
14. 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>10,168,171</u>	<u>10,629,015</u>
	13,832,671	14,293,515
Accrued Interest	4,776	3,338
Prepayments	6,651	30,984
Cash at Bank	122,328	96,261
Investments	960,002	507,625
Sundry Debtors	<u>955,350</u>	<u>772,334</u>
TOTAL ASSETS	<u>15,881,778</u>	<u>15,704,057</u>
LIABILITIES		
Loan - National Office	995,177	1,055,548
Loan - Victorian Branch Office	-	285,534
Rent in Advance	65,130	15,642
Sundry Creditors	<u>1,094</u>	<u>1,042</u>
TOTAL LIABILITIES	<u>1,061,401</u>	<u>1,357,766</u>
NET ASSETS - THOMAS STREET PROPERTY ACCOUNT	<u>14,820,377</u>	<u>14,346,291</u>
Summary of Thomas Street Property Account for the year ended 30 June 2002		
Net Assets of Property Account as at 30 June 2001	14,346,291	13,955,353
Add surplus for the year	<u>474,086</u>	<u>390,938</u>
	14,820,377	14,346,291
Less distribution received during the year	<u>0</u>	<u>0</u>
Net Assets of Property Account as at 30 June 2002	14,820,377	14,346,291
Less Contra - Reduction in Sundry Creditors	<u>1,128,044</u>	<u>772,334</u>
Balance as per Balance Sheet	<u>13,692,333</u>	<u>13,573,957</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 report of the Australian Liquor, Hospitality & Miscellaneous Workers Union, New South Wales Branch for the year ended 30 June 2002 as set out on pages 1 to 13. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial report and the information it contains. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures, included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with accounting standards, other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view of the Branch which is consistent with our understanding of its financial position and performance as represented by the results of its operations and cash flows.

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

AUDIT OPINION

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

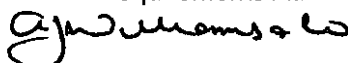
In our opinion:

- [i] There were kept by the Union in respect of the 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 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 and Section 510 of the Industrial Relations Act, 1991, as applied by Section 282(3) of the Industrial 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 Australia.



A.J. WILLIAMS & CO.
Chartered Accountants.



D.S. McLEAN
Registered Company Auditor.
SYDNEY NSW 2000
13 NOVEMBER 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 NSW Branch
for the year ending 30 June 2002 (FR2002/634)**

Receipt is acknowledged of the abovementioned financial accounts and statements for the NSW Branch for the year ending 30 June 2002, which were lodged in the Registry on 14 May 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

15 May 2003