



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/336-[108V-NSW]

Ms Annie Owens
NSW Branch Secretary
ALHMWU
Locked Bag 12
HAYMARKET NSW 1240

Dear Ms Owens

**Re: ALHMWU - New South Wales 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

Telephone: (02) 8204 7200
Facsimile: (02) 9281 4480
E-mail: lhmu@lhmu.org.au
Web address: www.lhmu.org.au

Helen Creed
National President

Jeff Lawrence
National Secretary

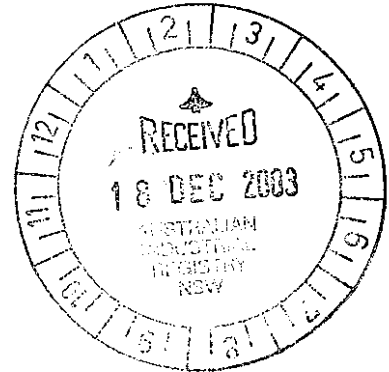
Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries



ABN: 5272 8088 684

17 December, 2003

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 Queensland 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 Summer 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 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 11 November 2003.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

**AUSTRALIAN, LIQUOR HOSPITALITY &
MISCELLANEOUS WORKERS UNION**

NEW SOUTH WALES BRANCH

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

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

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

The Financial Report of the Union has 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 REPORT
FOR THE YEAR ENDED 30 JUNE 2003**

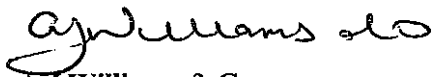
**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2003**

	2003	2002
	\$	\$
INCOME		
Contributions	7,725,543	7,942,100
Other Income	<u>1,238,256</u>	<u>2,243,516</u>
TOTAL INCOME	8,963,799	10,185,616
LESS TOTAL EXPENDITURE	<u>8,222,978</u>	<u>8,538,708</u>
SURPLUS FOR THE YEAR	740,821	1,646,908
ACCUMULATED FUNDS AT BEGINNING OF YEAR	19,473,444	17,184,511
TRANSFER FROM ASSET REVALUATION RESERVE	0	624,037
TRANSFER FROM ASSET REALISATION RESERVE	0	17,988
ACCUMULATED FUNDS AT END OF YEAR	<u>20,214,265</u>	<u>19,473,444</u>
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2003		
ACCUMULATED FUNDS	20,214,265	19,473,444
ASSET REVALUATION RESERVE	<u>1,312,051</u>	<u>1,312,051</u>
	<u>21,526,316</u>	<u>20,785,495</u>
Represented By:		
Investments	4,206,090	3,964,973
Other Current Assets	2,096,233	2,227,183
Thomas Street Property Account	14,071,050	13,692,333
Other Non Current Assets	<u>3,291,882</u>	<u>3,456,666</u>
TOTAL ASSETS	23,665,255	23,341,155
LESS TOTAL LIABILITIES	<u>2,138,939</u>	<u>2,555,660</u>
NET ASSETS	<u>21,526,316</u>	<u>20,785,495</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 2003. Our Auditors' Report dated 11 November 2003 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
11 November 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 New South Wales Branch for the year ending
30 June 2003 (FR2003/336)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 18 December 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 17 December 2003 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU - New South Wales branch's financial statements to members of the Branch via the Summer edition issue of *Union News - NSW*.

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

22 December 2003

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

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Haymarket NSW 1240

Telephone: (02) 9281 9511
Facsimile: (02) 9281 4480
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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**



23 February, 2004

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 17 December 2003 concerning the financial documents of the New South Wales Branch for the year ended 30 June 2003.

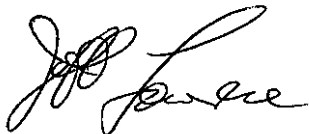
You have been previously supplied with a copy of the summary of the accounts which was published in the summer edition of *Union News – NSW*.

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 10 February 2004.

You have previously been advised that the auditor's report was received on 11 November 2003.

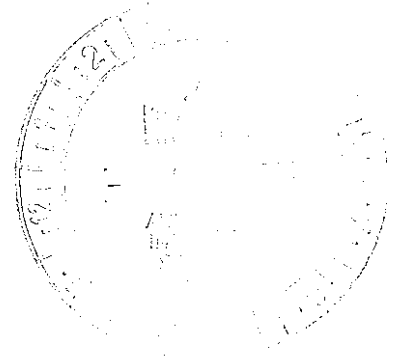
On the basis of this documentation, it would seem that the New South Wales Branch has complied with the audit requirements of the Act.

Yours faithfully



JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



Australian Liquor, Hospitality & Miscellaneous Workers Union
New South Wales Branch

Level 7
187 Thomas Street
Haymarket NSW 2000

Trevor De Costa
Branch President

Locked Bag 12
Haymarket NSW 1240

Annie Owens
Branch Secretary



Telephone: 02 8204 7204
(toll free): 1 800 805 027
Facsimile: 02 9281 4850
webpage: <http://www.lhmu.org.au>
e-mail: nswlhmu@lhmu.org.au

C E R T I F I C A T E

I certify that the attached financial statements for the year ended 30 June 2003 are the financial statements presented to the Branch's Committee of Management on 10 February 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: *AO Owens*
Date: *10 February 2004*

**AUSTRALIAN LIQUOR, HOSPITALITY &
MISCELLANEOUS WORKERS UNION**

NEW SOUTH WALES BRANCH

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2003**

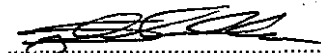
AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

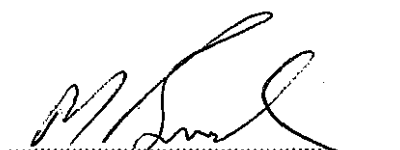
NEW SOUTH WALES BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Sylvia Cullen 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 2003.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held in 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 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 2002 and the Auditors' Report thereon.


.....
Sylvia Cullen


.....
MARK BOYD

11 November 2003

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 2003, the number of members of the Union was 38,795.

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 and the New South Wales Industrial Relations Act, 1996.


ANNIE OWENS

11 November 2003

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

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

	2003	2002
	\$	\$
INCOME		
Contributions	7,725,543	7,942,100
Hardship & Support	31,633	80,087
Interest	230,384	144,998
Salaries Recovered from National Office	143,710	51,889
Sundry Income	100,254	34,338
Workcover Grant	77,622	0
Wage Claim Fees	12,088	0
TOTAL INCOME	<u>8,321,234</u>	<u>8,253,412</u>
 EXPENDITURE		
Depreciation		
Furniture, Fittings and Office Machines	64,215	51,309
Library	16,388	16,388
Motor Vehicles	167,310	168,078
Property	47,692	47,691
	<u>295,605</u>	<u>283,466</u>
 Employee Benefits Expense		
Salaries and Allowances - Officers	328,898	313,969
- Other Employees	2,745,086	2,620,513
Accrued Annual Leave	235,321	284,263
Long Service Leave	59,439	58,531
Fringe Benefits Tax	67,828	72,503
Payroll Tax	204,038	200,178
Superannuation	400,113	391,219
	<u>4,040,723</u>	<u>3,941,176</u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2003 [Cont'd]**

	NOTE	2003 \$	2002 \$
EXPENDITURE (cont'd)			
Other Expenses			
Advertising		4,625	1,941
Affiliation Fees		341,559	195,764
Air Fares		68,882	43,161
Attendance Fees and Allowances		13,841	16,363
Bad Debts		2,076	0
Bank Charges		15,616	19,956
Campaigns		37,367	7,799
Commission		360,071	492,271
Computer Expenses		12,336	20,973
Donations		53,844	30,505
Education and Training		14,973	10,374
Electricity		19,892	16,266
Funeral Expenses		9,000	12,500
General Expenses		90,043	122,087
Hardship & Support		0	98,572
Insurance		75,942	59,578
Meeting and Conference Expenses		139,536	108,980
Motor Vehicle Expenses		226,895	222,528
National Office Sustentation Fees		1,313,913	1,349,640
Postage		58,160	96,497
Printing and Stationery		188,955	184,733
Printing and Distribution - Union News		121,432	253,087
Professional Services	9	229,011	362,592
Provision for Doubtful Debts		0	22,500
Rates		12,105	17,278
Rent - Room		9,373	15,404
Rent - Thomas Street		229,726	231,185
Rent - Other		21,031	18,753
Repairs and Maintenance		57,099	72,090
Telephone		159,347	210,689
		<u>3,886,650</u>	<u>4,314,066</u>
TOTAL EXPENDITURE		<u>8,222,978</u>	<u>8,538,708</u>
OPERATING SURPLUS (DEFICIT) FOR YEAR		98,256	(285,296)
Surplus - Thomas Street Property Account		542,368	474,086
Surplus on disposal of assets		100,197	1,458,118
		<u>740,821</u>	<u>1,646,908</u>
NET SURPLUS FOR YEAR		740,821	1,646,908
Accumulated Funds at Beginning of Year		19,473,444	17,184,511
Transfer from Asset Revaluation Reserve		0	624,037
Transfer from Asset Realisation Reserve		0	17,988
		<u>20,214,265</u>	<u>19,473,444</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>20,214,265</u>	<u>19,473,444</u>

[The attached Notes 1 to 13 form part of these Accounts]

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2003

	<u>NOTE</u>	2003 \$	2002 \$
ACCUMULATED FUNDS		20,214,265	19,473,444
ASSET REVALUATION RESERVE		1,312,051	1,312,051
		<u>21,526,316</u>	<u>20,785,495</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		1,047,393	1,294,119
Cash on Hand		10,959	10,299
		<u>1,058,352</u>	<u>1,304,418</u>
Receivables			
Accrued Interest		11,079	9,671
Deposits		6,025	6,025
Prepayments		32,721	114,009
Stock		509	0
Sundry Debtors		279,321	217,887
		<u>329,655</u>	<u>347,592</u>
Investments	7	<u>4,206,090</u>	<u>3,964,973</u>
Long Service Leave Fund			
Cash at Bank		431,265	427,893
Investments		276,961	147,820
		<u>708,226</u>	<u>575,173</u>
TOTAL CURRENT ASSETS		<u>6,302,323</u>	<u>6,192,156</u>
NON CURRENT ASSETS			
Other Financial Assets			
Shares	8	<u>10,185</u>	<u>12,936</u>
		10,185	12,936
Property, Plant and Equipment			
Library	3	22,486	38,874
Motor Vehicles	4	646,740	735,374
Furniture, Fittings and Office Machines	5	120,720	130,039
Properties	6	2,491,751	2,539,443
		<u>3,281,697</u>	<u>3,443,730</u>
Thomas St Property Account	13	<u>14,071,050</u>	<u>13,692,333</u>
TOTAL NON CURRENT ASSETS		<u>17,362,932</u>	<u>17,148,999</u>
TOTAL ASSETS		<u>23,665,255</u>	<u>23,341,155</u>

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

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2003 [Cont'd]

	<u>NOTE</u>	2003 \$	2002 \$
LESS LIABILITIES			
CURRENT LIABILITIES			
Payables			
National Office Sustentation Fees		306,376	315,792
Sundry Accounts Payable		<u>599,544</u>	<u>933,430</u>
		<u>905,920</u>	<u>1,249,222</u>
Provisions			
Provision for Accrued Annual Leave		670,534	763,196
Provision for Long Service Leave		<u>562,485</u>	<u>543,242</u>
		<u>1,233,019</u>	<u>1,306,438</u>
TOTAL CURRENT LIABILITIES		<u>2,138,939</u>	<u>2,555,660</u>
NET ASSETS		<u>21,526,316</u>	<u>20,785,495</u>

[The attached Notes 1 to 13 form part of these Accounts]

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**CASH FLOW STATEMENT FOR THE
YEAR ENDED 30 JUNE 2003**

	NOTE	2003	2002
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Members		7,725,543	7,942,100
Payments to Suppliers and Employees		(8,145,386)	(8,115,274)
Interest Received		213,264	140,511
Other Receipts		<u>365,307</u>	<u>166,314</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	12	<u>158,728</u>	<u>133,651</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		148,271	2,395,873
Payment for Fixed Assets		(182,186)	(317,446)
Purchase of Investments		<u>(367,507)</u>	<u>(1,439,257)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(401,422)</u>	<u>639,170</u>
NET INCREASE (DECREASE) IN CASH HELD		(242,694)	772,821
Cash at Beginning of Year		<u>1,732,311</u>	<u>959,490</u>
CASH AT END OF YEAR	11	<u>1,489,617</u>	<u>1,732,311</u>

[The attached Notes 1 to 13 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 2003

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 Union in the preparation of the accounts.

- a] Depreciation of fixed assets is calculated on the straight line basis in order to write the assets off over their useful lives to the Union.
- b] Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave 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 statements 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 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 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.

	2003 \$	2002 \$
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>196,018</u>	<u>179,630</u>
	<u>22,486</u>	<u>38,874</u>
4. MOTOR VEHICLES		
Cost	1,023,605	1,024,578
Less Accumulated Depreciation	<u>376,865</u>	<u>289,204</u>
	<u>646,740</u>	<u>735,374</u>
5. FURNITURE, FITTINGS AND OFFICE MACHINES		
Cost	1,514,572	1,477,745
Less Accumulated Depreciation	<u>1,393,852</u>	<u>1,347,706</u>
	<u>120,720</u>	<u>130,039</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 2003 [Cont'd]**

	2003	2002
	\$	\$
6. PROPERTY		
Land and Buildings - at Cost	434,545	434,545
- at valuation 2 July 2001	2,320,000	2,320,000
	<hr/>	<hr/>
	2,754,545	2,754,545
Less Accumulated Depreciation on Buildings	262,794	215,102
	<hr/>	<hr/>
	2,491,751	2,539,443
	<hr/>	<hr/>
<p>The valuation of Land and Buildings at 30 June 2002 is an Officers' valuation based on market values.</p>		
7. INVESTMENTS		
Bank Bills and Short Term Deposits	4,206,090	3,964,973
	<hr/>	<hr/>
8. SHARES		
Newcastle Rehabilitation Centre	5,000	5,000
NRMA	1,799	1,798
Transnational	200	200
Trade Union Medical Centre	2,000	2,000
Trades Hall	1,186	3,938
	<hr/>	<hr/>
	10,185	12,936
	<hr/>	<hr/>
9. PROFESSIONAL SERVICES		
Audit Fees	61,000	57,500
Accounting Fees	71,898	110,854
Legal Expenses	96,113	194,238
	<hr/>	<hr/>
	229,011	362,592
	<hr/>	<hr/>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

NEW SOUTH WALES BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2003 [Cont'd]**

10. RELATED PARTIES

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

Branch President	Robert Trevor De Costa (from 03.07.02) Susan McGrath (Left 2.7.02)
Branch Executive Vice Presidents	John Morris Sonia Minutillo
Branch Secretary	Annie Owens
Branch Assistant Secretaries	Denise De Nicola (left 03.07.02) Mark Boyd John Barry John Hawker (from 03.07.02)
Branch Executive Members	Catherine Broughton (left 03.07.02) Joan Gunning (left 03.07.02) Kathleen Hadden Lidia Areoso (from 03.07.02) Shirley Bennett (from 03.07.02) Pauline Foot (from 03.07.02) Bryce Grainger (from 03.07.02) Peter James (from 03.07.02) Sharyn Kabelka (from 03.07.02) Anthony Shedden (from 03.07.02) John Hawker (Now Assistant Secretary). Kevan Lloyd Sue McSullea Trevor Passfield (left 03.07.02) Salvatore Scaglione (left 03.07.02) Margaret Scott Sylvia Cullen Kenneth Caines Georgio Georgiadis (left 03.07.02) Maria Rebong (left 03.07.02) Margaret Brady George Fong

- (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 \$51,826.
- (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 2003 (Cont')**

	2003 \$	2002 \$
11. RECONCILIATION OF CASH		
For the purpose of this statement of cash flows, cash includes Cash on Hand and in at call deposits with banks or financial institutions net of bank overdrafts		
Cash at Bank		
General Fund	1,047,393	1,294,119
Long Service Leave Fund	431,265	427,893
Cash on Hand	<u>10,959</u>	<u>10,299</u>
	<u>1,489,617</u>	<u>1,732,311</u>
12. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS		
Net Surplus for the Year	740,821	1,646,908
Non-Cash Flows in Net Surplus		
Thomas Street Property - (Surplus)	(542,368)	(474,086)
Depreciation	295,605	283,466
Charges to Employees Provision	294,760	342,794
Gain on Sale of Assets	(100,197)	(1,458,118)
Changes in Assets and Liabilities		
(Decrease) Increase in Sundry Creditors	(170,235)	359,667
(Decrease) in National Council Creditor	(9,416)	(1,542)
(Increase) Decrease in Sundry Debtors	(61,434)	(147,877)
(Increase) Decrease in Prepayments	81,288	(89,087)
(Increase) in Stock	(509)	-
(Increase) in Accrued Interest	(1,408)	(4,487)
Payments from Employees Provisions	<u>(368,179)</u>	<u>(323,987)</u>
CASH FLOWS FROM OPERATIONS	<u>158,728</u>	<u>133,651</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 2003 [Cont'd]**

	2003 \$	2002 \$
13. 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>9,707,328</u>	<u>10,168,171</u>
	13,371,828	13,832,671
Accrued Interest	7,581	4,776
Prepayments	6,046	6,651
Cash at Bank	246,197	122,328
Investments	1,263,837	960,002
Sundry Debtors	<u>1,193,654</u>	<u>955,350</u>
TOTAL ASSETS	<u>16,089,143</u>	<u>15,881,778</u>
LIABILITIES		
Loan - National Office	648,504	995,177
Rent in Advance	77,894	65,130
Sundry Creditors	<u>-</u>	<u>1,094</u>
TOTAL LIABILITIES	<u>726,398</u>	<u>1,061,401</u>
NET ASSETS - THOMAS STREET PROPERTY ACCOUNT	<u>15,362,745</u>	<u>14,820,377</u>
Summary of Thomas Street Property Account for the year ended 30 June 2003		
Net Assets of Property Account as at 1 July 2002	14,820,377	14,346,291
Add surplus for the year	<u>542,368</u>	<u>474,086</u>
	15,362,745	14,820,377
Less Contra – Reduction in Sundry Creditors	<u>1,291,695</u>	<u>1,128,044</u>
Net Assets of Property Account as at 30 June 2003	<u>14,071,050</u>	<u>13,692,333</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 2003 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 as to 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.

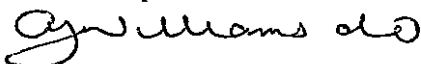
AUDIT OPINION

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

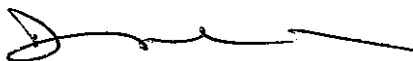
In our opinion:

- [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 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 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 are 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.

2 Market Street,
SYDNEY NSW 2000
11 November 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 Financial Accounts and Statements for the ALHMWU NSW
Branch for the year ending 30 June 2003 (FR2002/336)**

Receipt is acknowledged of the abovementioned financial accounts and statements which were lodged in the Registry on 5 March 2004.

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

If I can be of any assistance to you please do not hesitate to call me on 02 8374 6618.

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

5 March 2004