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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



13 December, 2002

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

Dear Sir/Madam

re: NORTHERN TERRITORY ACCOUNTS

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

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

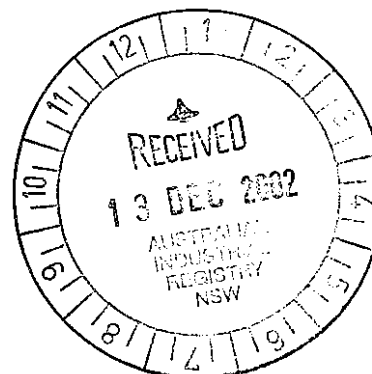
It is proposed that this journal be printed and forwarded to members in mid December 2002. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2003.

I advise that the accounts, including the summary, were made available on 19 November 2002.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



Auditors' Certificate

**To the members of Australian Liquor Hospitality and Miscellaneous Workers Union –
Northern Territory Branch**

The summary financial statements as presented are properly drawn up so as to present fairly:

- (i) the financial affairs of the Union as at 30 June 2002; and
- (ii) the income and expenditure, and deficit of the Union for the year then ended.

Our audit report dated 19 November 2002 did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

Nair Watkins

Nair Watkins

12 DEC 2002

Lloyd Nair

Lloyd Nair

Partner

Darwin

Date: 19 November 2002

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**SUMMARY OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

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

| | 2002 \$ | 2001 \$ |
|-------------------|------------------|------------------|
| Income | | |
| Contributions | 576,811 | 523,979 |
| Other income | 123,817 | 169,298 |
| | ----- | ----- |
| Total income | 700,628 | 693,277 |
| Less: Expenditure | 922,869 | 875,468 |
| | ----- | ----- |
| Deficit | <u>(222,241)</u> | <u>(182,191)</u> |

Balance Sheet as at 30 June 2002

| | | |
|---------------------------------|------------------|---------------|
| Accumulated surplus | <u>(156,726)</u> | <u>65,516</u> |
| Represented by: | | |
| Current assets | 138,538 | 97,490 |
| Non-current assets | 302,540 | 319,934 |
| | ----- | ----- |
| Total assets | 441,078 | 417,424 |
| | ----- | ----- |
| Less: | | |
| Current liabilities | 587,381 | 348,830 |
| Non-current liabilities | 10,423 | 3,079 |
| | ----- | ----- |
| Total liabilities | 597,804 | 351,909 |
| | ----- | ----- |
| Accumulated (Deficit) / Surplus | <u>(156,726)</u> | <u>65,516</u> |



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6509
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 - Northern Territory Branch -
for year ending 30 June 2002 (FR2002/635)**

I refer to the summary of the abovementioned financial statements and accounts which were lodged in the Industrial Registry on 13 December 2002 and to your application for an extension of time to provide the summary to members. I apologize for the delay in responding.

Your application for an extension of time until 15 January 2003 to publish the summary is granted.

I draw your attention to the fact that the summary does not strictly comply with subsection 279(2) (b) or (c) of the *Workplace Relations Act 1996* in that the auditor has not explicitly stated that the summary is an "...accurate summary of the report, accounts and statements" and in that the summary does not include a statement that the organisation "*will provide a copy...free of charge to any member who requests*".

If the summary can be rectified in time for publication at this time, then it should be rectified. However, at the least, these deficiencies should be brought to the attention of the Branch and the Auditor for future returns.

If you have any queries regarding this, please do not hesitate to contact me on (02) 8374 6509.

Yours sincerely

Robin Godfrey
Deputy Industrial Registrar

14 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: FR2002/635

Mr Jeffrey Jones
Branch Secretary
NT Branch
ALHMWU
1st Floor, 38 Wood Street
DARWIN NT 0800

Dear Mr Jones

Re: ALHMWU NT 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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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



PR 2002/635 NT1

28 April, 2003

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

By Facsimile

RE: LHMU FINANCIAL DOCUMENTS

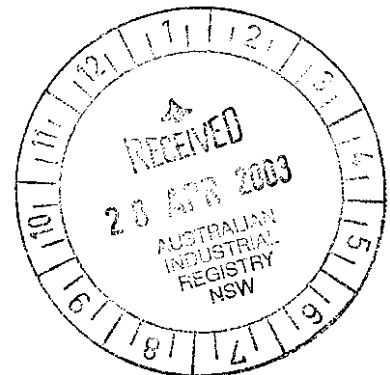
I refer to your letters to branches of the LHMU and our subsequent telephone conversation concerning outstanding financial documents.

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

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

Yours faithfully

LISA CAUKILL



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Helen Creed
National President

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National Secretary

Jeff Carr
Deputy National
Secretary

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



16 May, 2003

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

Dear Mr Jenkins

re: NORTHERN TERRITORY BRANCH ACCOUNTS

I write further to my letter of 13 December 2002 concerning the financial documents of the Northern Territory 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 - NT*.

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 29 April 2003.

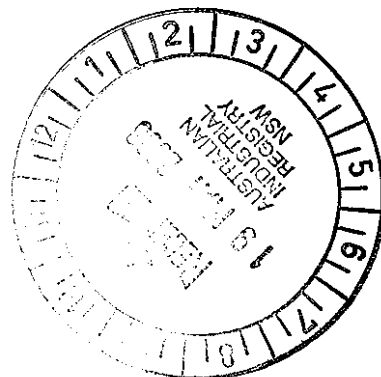
You have previously been advised that the auditor's report was received on 19 November 2002.

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

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

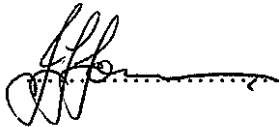


Secretary's Certificate

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 29 April 2003.

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

Signed:



Date:

29 - 04 - 03.....

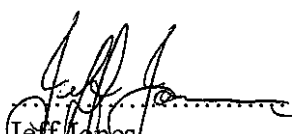
**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

SECRETARY'S CERTIFICATE

I, Jeff Jones, being Branch Secretary responsible for keeping the accounting records of the Northern Territory Branch of the Australian Liquor Hospitality and Miscellaneous Workers Union, hereby certify that between July 2001 and 30 June 2002 the number of members of the Branch was 2695.

In my opinion:

1. The attached financial statements presents fairly the financial position of Australian Liquor Hospitality and Miscellaneous Workers Union Northern Territory Branch as at 30 June 2002 and its performance for the year ended on that date;
2. A record has been kept of all monies paid by, or collected from, members of the Union and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the Australian Liquor Hospitality and Miscellaneous Workers Union;
3. Any expenditure incurred by the Union was ratified for payment and such ratification of expenditure was obtained in accordance with the rules of the Australian Liquor Hospitality and Miscellaneous Workers Union;
4. With regards 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 the purpose other than those for which the fund was operated;
5. 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; and
6. The register of members of the Union was maintained in accordance with the Workplace Relations Act 1996.


.....
Jeff Jones
Branch Secretary

Date: 19/11/02

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Paul Williams and Barbara Mills, being two members of the Committee of Management of the Northern Territory Branch of the Australian Liquor Hospitality and Miscellaneous Workers Union, do hereby state on behalf of the Committee, and in accordance with the resolution passed by the Committee that:

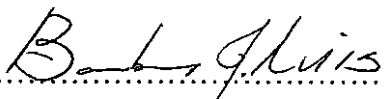
- (1) In the opinion of the Northern Territory Branch Committee of Management the attached accounts show a true and fair view of the financial affairs of the Northern Territory Branch as at 30 June 2002;
- (2) In the opinion of the Northern Territory Branch Committee of Management, meetings of relevant committees were held in accordance with the rules of the organisation between 1 July 2001 and 30 June 2002 inclusive;

To the knowledge of any member of the Northern Territory Branch there have been no instances between 1 July 2001 and 30 June 2002 where records of the Branch or other documents (not being documents containing information made available to a member of the Branch, under sub-section 274(2) of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the Union have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, the regulations thereto or the rules of the Union;

- (3) The Branch has complied with sub-section 279(1) and (6) of the Act in relation to the financial accounts in respect of the twelve months ended 30 June 2001 and the auditor's report thereon; and
- (4) The Committee of Management has determined that the Union is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.



.....
PAUL WILLIAMS



.....
BARBARA MILLS

Date: 19-11-02

INDEPENDENT AUDIT REPORT

To the members of Australian Liquor Hospitality and Miscellaneous Workers Union – Northern Territory Branch

Scope

We have audited the financial report, being a special purpose financial report of Australian Liquor Hospitality and Miscellaneous Workers Union – Northern Territory Branch (“the Union”) for the year ended 30 June 2002 as set out on pages 6 to 14. The Committee of Management is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Workplace Relations Act 1996 and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of Australian Liquor Hospitality and Miscellaneous Workers Union – Northern Territory Branch. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Workplace Relations Act 1996. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of 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 policies described in Note 1 so as to present a view, which is consistent with our understanding of the Union’s financial position, and performance as represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional requirements in Australia.

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

INDEPENDENT AUDIT REPORT (Contd)

Audit Opinion

In our opinion:

- (a) The Union has kept satisfactory accounting records, including:
 - (i) records of the sources and nature of the income of the Union including income from members; and
 - (ii) records of the nature and purpose of expenditure of the Union.
- (b) The accounts and statements prepared under section 273 in relation to the year were properly drawn up so as present fairly:
 - (i) the financial affairs of the Union as at 30 June 2002; and
 - (ii) the income and expenditure, and deficit of the Union for the year then ended.
- (c) All information and explanations under sub-section (2) of section 276 of the Act, we required officers or employees of the Union to provide were provided.



Nair Watkins



Lloyd Nair
Partner

Darwin
Date: 19 November 2002

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2002**

| | Notes | 2002 \$ | 2001 \$ |
|--|-------|------------------|----------------|
| CURRENT ASSETS | | | |
| Cash | 2 | 108,899 | 55,080 |
| Receivables | 3 | 29,325 | 39,586 |
| Other | 4 | 314 | 2,844 |
| TOTAL CURRENT ASSETS | | <u>138,538</u> | <u>97,490</u> |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 5 | 302,540 | 319,934 |
| TOTAL NON-CURRENT ASSETS | | <u>302,540</u> | <u>319,934</u> |
| TOTAL ASSETS | | <u>441,078</u> | <u>417,424</u> |
| CURRENT LIABILITIES | | | |
| Accounts payable | 6 | 170,792 | 57,493 |
| Borrowings | 7 | 72,459 | 77,965 |
| Other | 8 | 308,015 | 209,958 |
| Provisions | 9 | 36,115 | 3,414 |
| TOTAL CURRENT LIABILITIES | | <u>587,381</u> | <u>348,830</u> |
| NON - CURRENT LIABILITIES | | | |
| Provisions | 9 | 10,423 | 3,079 |
| TOTAL NON - CURRENT LIABILITIES | | <u>10,423</u> | <u>3,079</u> |
| TOTAL LIABILITIES | | <u>597,804</u> | <u>351,909</u> |
| NET ASSETS | | <u>(156,726)</u> | <u>65,515</u> |
| ACCUMULATED FUNDS | | | |
| Accumulated surplus | 10 | (156,726) | 65,515 |
| TOTAL ACCUMULATED FUNDS | | <u>(156,726)</u> | <u>65,515</u> |

The balance sheet should be read in conjunction with the accompanying notes.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 30 JUNE 2002**

| | 2002 \$ | 2001 \$ |
|----------------------------------|----------------|----------------|
| INCOME | | |
| Membership contributions | 576,811 | 535,620 |
| Commission allowed | (12,062) | (11,641) |
| Interest received | 976 | 1,981 |
| Subsidies – National Office | 132,848 | 128,474 |
| Delegate training fund | 0 | 10,000 |
| Unexpected funds c/forward | 0 | 7,184 |
| Profit (Loss) on sale of assets | (170) | (2,597) |
| Rent received | 6,106 | 17,643 |
| Sundry income | (3,881) | 6,613 |
| TOTAL INCOME | 700,628 | 693,277 |
| EXPENDITURE | | |
| Advertising and promotion | 531 | 1,122 |
| Affiliation fees | 9,245 | 12,007 |
| Alice Springs Branch | 10,496 | 0 |
| Audit fees | 4,850 | 6,000 |
| Bank fees and charges | 3,319 | 5,025 |
| Branch council expenses | 8,046 | 8,402 |
| Cleaning/rubbish removal | 3,012 | 2,758 |
| Computing expenses | 13,727 | 7,056 |
| Depreciation – plant | 33,033 | 32,220 |
| Delegates training | 3,321 | 24,449 |
| Donations | 3,756 | 0 |
| Doubtful debts | 2,027 | 0 |
| Electricity | 0 | 2,565 |
| Executive meetings | 895 | 1,103 |
| Fringe benefit tax | 13,723 | 10,443 |
| Insurance / workers compensation | 10,982 | 5,562 |
| Legal fees | 849 | 641 |
| Library | 2,514 | 0 |
| Members expense | 1,897 | 0 |
| Motor vehicle expenses | 22,538 | 21,137 |
| Postage and freight | 2,305 | 2,143 |
| Printing and Stationery | 18,479 | 14,544 |
| Property expenses | 32,593 | 22,734 |
| Publications | 19,504 | 80 |
| Carried forward balance | 221,642 | 179,991 |

The statement of income and expenditure should be read in conjunction with the accompanying notes.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 30 JUNE 2002**

EXPENDITURE (Cont'd.)

| | 2002 \$ | 2001 \$ |
|--------------------------------------|------------------|------------------|
| Carried forward balance | 221,642 | 179,991 |
| Recoverable | 2,465 | 0 |
| Rent on land and buildings | 0 | 3,840 |
| Repairs and maintenance – Office | 24 | 607 |
| Repairs and maintenance – Equipment | 910 | 272 |
| Salary on-costs – payroll tax | 26,190 | 30,989 |
| Salary – branch secretary | 70,068 | 58,786 |
| Salaries – industrial officers | 90,313 | 89,698 |
| Salaries – officials | 137,514 | 133,115 |
| Salaries – staff | 116,157 | 80,609 |
| Staff amenities | 347 | 550 |
| Staff training | 250 | 909 |
| Sundry expenses | 1,875 | 523 |
| Superannuation | 42,043 | 46,137 |
| Sustentation fee – 1999 | 0 | 46,072 |
| Sustentation fee – 2000 | 0 | 85,172 |
| Sustentation fee – 2001 | 0 | 81,921 |
| Prior year adjustment – Sustentation | 76,608 | 0 |
| Sustentation fee – 2002 | 89,144 | 0 |
| Telephone | 20,052 | 18,249 |
| Travel, accommodation & conference | 22,301 | 14,482 |
| Travel allowances | 4,966 | 3,538 |
| TOTAL EXPENDITURE | 922,869 | 875,468 |
| DEFICIT | (222,241) | (182,191) |

The statement of income and expenditure should be read in conjunction with the accompanying notes.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2002**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Workplace Relations Act 1996. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act 1996 and the following Australian Accounting Standards:

AAS 5: Materiality

AAS 8: Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accrual basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non current assets.

The following material accounting policies, which are consistent with the previous, unless otherwise stated, have been adopted in the preparation of this financial report.

Property, plant and equipment

Property, plant and equipment are brought to account at cost or at independent valuation.

Assets are not revalued to an amount above their recoverable amount, and where carrying values exceed this recoverable amount assets are written down. In determining recoverable amount the expected net cash flows have not been discounted.

Any gain or loss on the disposal of assets is determined as the difference between the carrying value of the asset at the time of disposal and the proceeds from disposal, and is included in the results of the Union in the year of disposal.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2002**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Contd.)

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner, which reflects the consumption of the service potential embodied in those assets.

Depreciation is calculated on a straight-line basis, using rates, which are reviewed each reporting period.

Major depreciation rates are:

| | 2002 Years | 2001 Years |
|-------------------------|---------------|---------------|
| Buildings | 50 | 50 |
| Motor Vehicles | 6.6 | 6.6 |
| Furniture and equipment | 10 | 10 |
| Refurbishment | 10 | 10 |

The rules of the Union provide that all property, plant and equipment acquired are held in the name of the Union. This particularly applies to property, plant and equipment acquired from Branch funds, which is registered in the name of the Union. Branch funds form part of the property of the Union and all liabilities ultimately are the responsibility of the Union.

Employee Entitlements

Provision is made for annual leave payable to employees on the basis of statutory and contractual requirements.

Such provisions take into account amounts in relation to wages and salaries, annual leave and long service leave. Such entitlements are measured at their nominal amounts.

Taxation

The Union believes its income is exempt from income tax under Sub division 50A sub-section 50-153.1 and 3.3 of the Income Tax Assessment Act.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2002**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Membership Contributions

Membership contributions are recognised in the year that they are received.

Comparative Amounts

Where required comparatives have been restated to facilitate meaningful comparison to current year results.

Sustentation Fee

Sustentation fee represents 17 % of the gross membership contributions received during the year by the Union payable to the National Office.

| | 2002 \$ | 2001 \$ |
|------------------------------|----------------|---------------|
| NOTE 2. CASH | | |
| Cheque Account | 48,966 | 38,759 |
| Cash Management Account | 59,548 | 15,942 |
| Cash Drawer | 135 | 0 |
| Petty Cash – Darwin | 200 | 200 |
| Petty Cash – Alice Springs | 0 | 50 |
| Cash at Bank – Alice Springs | 50 | 129 |
| | <u>108,899</u> | <u>55,080</u> |

NOTE 3. RECEIVABLES

| | | |
|------------------------------|---------------|---------------|
| Trade debtors | 30,701 | 31,047 |
| Provision for doubtful debts | (2,027) | 0 |
| | <u>28,674</u> | <u>31,047</u> |
| Other Debtors | 651 | 8,519 |
| | <u>29,325</u> | <u>39,566</u> |

NOTE 4. OTHER

| | | |
|-------------|------------|--------------|
| Prepayments | <u>314</u> | <u>2,844</u> |
|-------------|------------|--------------|

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2002**

| | 2002 \$ | 2001 \$ |
|--|-----------------------|-----------------------|
| NOTE 5. PROPERTY, PLANT AND EQUIPMENT | | |
| Buildings | | |
| At Cost | 251,250 | 251,250 |
| Provision for depreciation | (43,969) | (38,944) |
| | <u>207,281</u> | <u>212,306</u> |
| Office Refurbishment | | |
| At Cost | 34,562 | 34,562 |
| Provision for depreciation | (30,242) | (26,786) |
| | <u>4,320</u> | <u>7,776</u> |
| Office Equipment | | |
| At Cost | 40,241 | 42,591 |
| Provision for depreciation | (33,019) | (30,052) |
| | <u>7,222</u> | <u>12,539</u> |
| Motor Vehicles | | |
| At Cost | 120,404 | 150,193 |
| Provision for depreciation | (36,686) | (62,880) |
| | <u>83,718</u> | <u>87,313</u> |
| Net property, plant and equipment | <u><u>302,540</u></u> | <u><u>319,934</u></u> |

NOTE 6. ACCOUNTS PAYABLE

| | | |
|---------------------------|-----------------------|----------------------|
| Current | | |
| Trade creditors | 145,875 | 39,420 |
| GST – Net | 3,367 | 2,231 |
| Accrued expenses | 12,494 | 15,842 |
| PAYG Withholding | 6,096 | 0 |
| FBT Payable | 2,744 | 0 |
| NT Prison Officers Assoc. | 216 | 0 |
| | <u><u>170,792</u></u> | <u><u>57,493</u></u> |

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2002**

| | 2002 \$ | 2001 \$ |
|----------------------------|---------------|---------------|
| NOTE 7. BORROWINGS | | |
| Current | | |
| Loan – National Office | 53,965 | 69,326 |
| Car loan – National Office | 18,494 | 8,639 |
| | <u>72,459</u> | <u>77,965</u> |

NOTE 8. OTHER

| | | |
|------------------|----------------|----------------|
| Current | | |
| Sustentation Fee | | |
| - 1999 | 46,072 | 46,072 |
| - 2000 | 85,172 | 85,172 |
| - 2001 | 78,714 | 78,714 |
| - 2002 | 98,057 | 0 |
| | <u>308,015</u> | <u>209,958</u> |

NOTE 9. PROVISIONS

| | | |
|--------------------|---------------|--------------|
| Current | | |
| Annual leave | <u>36,115</u> | <u>3,414</u> |
| Non-current | | |
| Long service leave | <u>10,423</u> | <u>3,079</u> |

NOTE 10. ACCUMULATED FUNDS

| | | |
|--------------------------------------|------------------|---------------|
| Balance at 1 July 2001 | 65,515 | 247,706 |
| Change in net assets from operations | (222,241) | (182,191) |
| Balance at 30 June 2002 | <u>(156,726)</u> | <u>65,515</u> |

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

**SUMMARY OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

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

| | 2002 | 2001 |
|-------------------|------------------|------------------|
| | \$ | \$ |
| Income | | |
| Contributions | 576,811 | 523,979 |
| Other income | 123,817 | 169,298 |
| | ----- | ----- |
| Total income | 700,628 | 693,277 |
| Less: Expenditure | 922,869 | 875,468 |
| | ----- | ----- |
| Deficit | <u>(222,241)</u> | <u>(182,191)</u> |

Balance Sheet as at 30 June 2002

| | | |
|---------------------------------|------------------|---------------|
| Accumulated surplus | <u>(156,726)</u> | <u>65,516</u> |
| Represented by: | | |
| Current assets | 138,538 | 97,490 |
| Non-current assets | 302,540 | 319,934 |
| | ----- | ----- |
| Total assets | 441,078 | 417,424 |
| | ----- | ----- |
| Less: | | |
| Current liabilities | 587,381 | 348,830 |
| Non-current liabilities | 10,423 | 3,079 |
| | ----- | ----- |
| Total liabilities | 597,804 | 351,909 |
| | ----- | ----- |
| Accumulated (Deficit) / Surplus | <u>(156,726)</u> | <u>65,516</u> |



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 Northern Territory Branch for the year ending 30 June 2002 (FR2002/635)

Receipt is acknowledged of the abovementioned financial accounts and statements for the Northern Territory Branch for the year ending 30 June 2002, which were lodged in the Registry on 19 May 2003.

The documents have been filed, however I would like to draw one matter to your attention for your future reference.

Notice under Section 274(4)

It is a requirement of the Act that a statement concerning information to be provided to members or a Registrar under s274(4) of the *Workplace Relations Act 1996* be included in the notes to the accounts. An example is attached for your benefit.

If you would like to discuss this please call me on 02 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

19 May 2003

cc Mr Jeff Jones, NT Branch Secretary

SECTION 274 NOTICE

Subsections 274 (1), (2) and (3) of the *Workplace Relations Act 1996* provide that:

- (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 subsection (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 subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.