



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/337-[108V-NT1]

Mr Jeff Jones
Secretary Northern Territory Branch
ALHMWU
GPO Box 32
DARWIN NT 0801

Dear Mr Jones

**Re: ALHMWU - Northern Territory Branch - Financial
Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

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

15 July, 2003

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

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

ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

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



3 February, 2004

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 March edition of *Union News – Northern Territory*. 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 March 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 30 March 2004.

I advise that the accounts, including the summary, were made available on 13 November 2003.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



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

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

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

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

Certificates required to be given under the Act by the Secretary and the Committee of Management have been completed in accordance with the provisions of the Act 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 Section 274 subsections (1), (2) and (3) 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 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.

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

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

INCOME AND EXPENDITURE STATEMENT

	2003 \$	2002 \$
Income		
Contributions	563,254	576,811
Other income	175,437	123,817
	-----	-----
Total income	738,691	700,628
Less: Expenditure	791,405	922,869
	-----	-----
Deficit	(52,714)	(222,241)
	=====	=====

**BALANCE SHEET
As at 30 June 2003**

Accumulated deficit	(209,440)	(156,726)
	=====	=====
Represented by:		
Current assets	126,055	138,538
Non-current assets	281,179	302,540
	-----	-----
Total assets	407,234	441,078
	-----	-----
Less:		
Current liabilities	598,832	587,381
Non-current liabilities	17,842	10,423
	-----	-----
Total liabilities	616,674	597,804
	-----	-----
Accumulated Deficit	(209,440)	(156,726)
	=====	=====



Nair Watkins

CHARTERED ACCOUNTANTS

9-11 Cavenagh Street
Darwin NT 0800

Postal Address
GPO Box 3873
Darwin NT 0801

Telephone: (08) 8942 0624

Facsimile: (08) 8942 0626

ABN 27 427 148 69

Auditors' Certificate

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

We certify that the above summary is a fair and accurate Summary of the Report, Accounts and Statements of the Australian Liquor Hospitality and Miscellaneous Workers Union – Northern Territory Branch for the year ended 30 June 2003. Our audit report dated 13 November 2003 did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

Nair Watkins

Nair Watkins

Lloyd Nair

Lloyd Nair

Partner

Darwin

Date: 13 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 Northern Territory Branch for the year ending
30 June 2003 (FR2003/337)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 13 February 2004.

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 3 February 2004 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU - Northern Territory branch's financial statements to members of the Branch via the March edition issue of *Union News - Northern Territory*.

Pursuant to subsection 279(3) of the Act, I allow the organisation and Branch until 30 March 2004 to supply a copy of the statements to the members by way of publication.

Yours sincerely,

Barry Jenkins
Deputy Industrial Registrar

17 February 2004



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/337 -[108V-NT1]

Mr Jeff Jones
Branch Secretary
Northern Territory Branch
Liquor, Hospitality and Miscellaneous Union
GPO Box 32
DARWIN NT 0801

Dear Mr Jones

**Re: Liquor, Hospitality and Miscellaneous Union - Northern Territory Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by 5 May 2004** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)

5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/337**.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Belinda Penna', with a stylized, cursive script.

Belinda Penna

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

14 April, 2004

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

ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

**Liquor, Hospitality
and Miscellaneous Union**



4 May, 2004

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 letters of 3 February and 19 April 2004 concerning the financial documents of the Northern Territory Branch for the year ended 30 June 2003.

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

As explained in my letter of 19 April the magazine did not go out at the time stated in my letter of 3 February due to unforeseen delays. The magazine has now been delivered to members.

Enclosed is a copy of the auditor's report, accounting officer's certificate and committee of management's certificate for the accounting period in question. In addition, I enclose a certificate signed by the Branch Secretary stating that the financial statements are those presented to the committee of management meeting held on 20 April 2004.

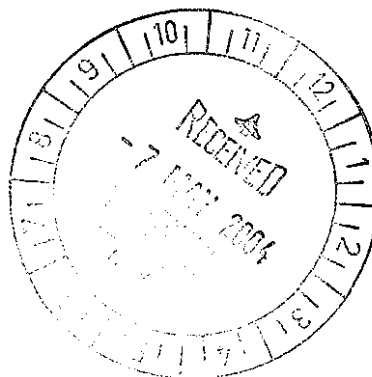
You have previously been advised that the auditor's report was received on 13 November 2003.

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.



CERTIFICATE

I certify that the attached financial statement for the year ended 30 June 2003 are the financial statements presented to the Branch's Committee of Management on 20 March 2004.

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

Signed:

A handwritten signature in black ink, consisting of a stylized 'M' followed by a horizontal line.

Date:

20 - 03 - 04

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

SPECIAL PURPOSE FINANCIAL REPORT

30 JUNE 2003

CONTENTS	PAGE
Secretary's Certificate	2
Committee of Management's Certificate	3
Independent Audit Report	4-5
Balance Sheet	6
Income and Expenditure Statement	7-8
Notes to and Forming Part of the Financial Statements	9-13
Summary of Financial Accounts	14-16

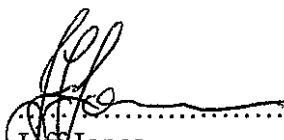
**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
NORTHERN TERRITORY BRANCH**

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 2002 and 30 June 2003 the number of members of the Branch was 2622.

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 2003 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: 11/11/03

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

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Donald Henwood 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 2003;
- (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 2002 and 30 June 2003 inclusive;

To the knowledge of any member of the Northern Territory Branch there have been no instances between 1 July 2002 and 30 June 2003 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 2002 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.

Don Henwood
.....

DONALD HENWOOD

B. L. G. Mills
.....

BARBARA MILLS

Date: 11-11-2003

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 2003 as set out on pages 6 to 13. 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 2003; 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

Nair Watkins

Lloyd Nair

Lloyd Nair
Partner

Darwin

Date: 13 November 2003

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

**BALANCE SHEET
AS AT 30 JUNE 2003**

	Notes	2003 \$	2002 \$
CURRENT ASSETS			
Cash	2	87,885	108,899
Receivables	3	33,582	29,325
Other	4	4,588	314
TOTAL CURRENT ASSETS		<u>126,055</u>	<u>138,538</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	281,179	302,540
TOTAL NON-CURRENT ASSETS		<u>281,179</u>	<u>302,540</u>
TOTAL ASSETS		<u>407,234</u>	<u>441,078</u>
CURRENT LIABILITIES			
Accounts payable	6	118,004	170,792
Borrowings	7	48,489	72,459
Other	8	377,765	308,015
Provisions	9	54,574	36,115
TOTAL CURRENT LIABILITIES		<u>598,832</u>	<u>587,381</u>
NON - CURRENT LIABILITIES			
Provisions	9	17,842	10,423
TOTAL NON - CURRENT LIABILITIES		<u>17,842</u>	<u>10,423</u>
TOTAL LIABILITIES		<u>616,674</u>	<u>597,804</u>
NET LIABILITY		<u>(209,440)</u>	<u>(156,726)</u>
ACCUMULATED FUNDS			
Accumulated surplus	10	(209,440)	(156,726)
TOTAL ACCUMULATED FUNDS		<u>(209,440)</u>	<u>(156,726)</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 2003**

	2003 \$	2002 \$
INCOME		
Membership contributions	563,254	576,811
Commission allowed	(10,459)	(12,062)
Interest received	2,149	976
Subsidies – National Office	132,848	132,848
Grants- National Organising Fund	40,000	0
Profit (Loss) on sale of assets	0	(170)
Rent received	9,773	6,106
Sundry income	1,126	(3,881)
TOTAL INCOME	738,691	700,628
EXPENDITURE		
Advertising and promotion	435	531
Affiliation fees	12,207	9,245
Alice Springs Branch	9,488	10,496
Audit fees	5,500	4,850
Bank fees and charges	3,363	3,319
Branch council expenses	8,431	8,046
Cleaning/rubbish removal	3,200	3,012
Computing expenses	4,876	13,727
Depreciation – plant	26,438	33,033
Delegates training	15,058	3,321
Donations	1,364	3,756
Doubtful debts	0	2,027
Electricity	3,260	0
Equipment < \$500	1,382	0
Executive meetings	1,773	895
Fees and Penalties	2,350	0
Fringe benefit tax	10,819	13,723
Insurance / workers compensation	11,941	10,982
Legal fees	499	849
Library	263	2,514
Members expense	4,616	1,897
Motor vehicle expenses	16,628	22,538
Postage and freight	1,590	2,305
Printing and Stationery	13,771	18,479
Property expenses	20,843	32,593
Publications	8,762	19,504
Carried forward balance	188,857	221,642

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 2003**

EXPENDITURE (Cont'd.)

	2003 \$	2002 \$
Carried forward balance	<u>188,857</u>	<u>221,642</u>
Recoverable	1,621	2,465
Rent on land and buildings	9,208	0
Repairs and maintenance – Office	13	24
Repairs and maintenance – Equipment	0	910
Salary on-costs – payroll tax	34,375	26,190
Salary – officer	75,430	70,068
Salaries – industrial officers	76,624	90,313
Salaries – officials	188,471	137,514
Salaries – staff	101,239	116,157
Staff amenities	365	347
Staff training	3,441	250
Sundry expenses	3,321	1,875
Superannuation	46,301	42,043
Prior year adjustment – Sustentation	(81,401)	76,608
Sustentation fee	87,064	89,144
Telephone	15,988	20,052
Travel, accommodation & conference	24,056	22,301
Travel allowances	16,432	4,966
TOTAL EXPENDITURE	<u>791,405</u>	<u>922,869</u>
DEFICIT	<u>(52,714)</u>	<u>(222,241)</u>

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 2003**

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 2003**

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:

	2003 Years	2002 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 2003**

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.

Economic Dependence

The Northern Territory Branch receives financial assistance from its National Office and the future operation of the Northern Territory Branch is dependent upon the ongoing support from the National Office.

	2003 \$	2002 \$
NOTE 2. CASH		
Cheque Account	15,678	48,966
Cash Management Account	71,888	59,548
Cash Drawer	0	135
Petty Cash – Darwin	200	200
Cash at Bank – Alice Springs	119	50
	<u>87,885</u>	<u>108,899</u>
NOTE 3. RECEIVABLES		
Trade debtors	34,011	30,701
Provision for doubtful debts	(2,027)	(2,027)
	<u>31,984</u>	<u>28,674</u>
Other Debtors	1,598	651
	<u>33,582</u>	<u>29,325</u>
NOTE 4. OTHER		
Prepayments	4,588	314

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2003**

	2003 \$	2002 \$
NOTE 5. PROPERTY, PLANT AND EQUIPMENT		
Buildings		
At Cost	251,250	251,250
Provision for depreciation	(48,994)	(43,969)
	<u>202,256</u>	<u>207,281</u>
Office Refurbishment		
At Cost	34,562	34,562
Provision for depreciation	(33,698)	(30,242)
	<u>864</u>	<u>4,320</u>
Office Equipment		
At Cost	45,318	40,241
Provision for depreciation	(35,040)	(33,019)
	<u>10,278</u>	<u>7,222</u>
Motor Vehicles		
At Cost	120,403	120,404
Provision for depreciation	(52,622)	(36,686)
	<u>67,781</u>	<u>83,718</u>
Net property, plant and equipment	<u>281,179</u>	<u>302,540</u>

NOTE 6. ACCOUNTS PAYABLE

Current		
Trade creditors	63,225	145,875
GST – Net	3,004	3,367
Accrued expenses	30,330	12,494
PAYG Withholding	18,872	6,096
FBT Payable	2,585	2,744
NT Prison Officers Assoc.	(12)	216
	<u>118,004</u>	<u>170,792</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2003**

	2003	2002
	\$	\$
NOTE 7. BORROWINGS		
Current		
Loan – National Office	48,489	53,965
Car loan – National Office	0	18,494
	<u>48,489</u>	<u>72,459</u>
NOTE 8. OTHER		
Current		
Sustentation Fee		
- 1999	46,550	46,072
- 2000	82,007	85,172
- 2001	78,714	78,714
- 2002	98,057	98,057
- 2003	72,437	0
	<u>377,765</u>	<u>308,015</u>
NOTE 9. PROVISIONS		
Current		
Annual leave	<u>54,574</u>	<u>36,115</u>
Non-current		
Long service leave	<u>17,842</u>	<u>10,423</u>
NOTE 10. ACCUMULATED FUNDS		
Balance at 1 July 2002	(156,726)	65,515
Change in net assets from operations	(52,714)	(222,241)
Balance at 30 June 2003	<u>(209,440)</u>	<u>(156,726)</u>

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

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

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

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

Certificates required to be given under the Act by the Secretary and the Committee of Management have been completed in accordance with the provisions of the Act 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 Section 274 subsections (1), (2) and (3) 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 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.

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

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

INCOME AND EXPENDITURE STATEMENT

	2003 \$	2002 \$
Income		
Contributions	563,254	576,811
Other income	175,437	123,817
	-----	-----
Total income	738,691	700,628
Less: Expenditure	791,405	922,869
	-----	-----
Deficit	(52,714)	(222,241)
	=====	=====

**BALANCE SHEET
As at 30 June 2003**

Accumulated deficit	(209,440)	(156,726)
	=====	=====
Represented by:		
Current assets	126,055	138,538
Non-current assets	281,179	302,540
	-----	-----
Total assets	407,234	441,078
	-----	-----
Less:		
Current liabilities	598,832	587,381
Non-current liabilities	17,842	10,423
	-----	-----
Total liabilities	616,674	597,804
	-----	-----
Accumulated Deficit	(209,440)	(156,726)
	=====	=====

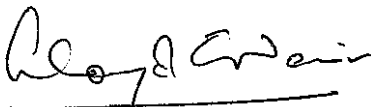
Auditors' Certificate

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

We certify that the above summary is a fair and accurate Summary of the Report, Accounts and Statements of the Australian Liquor Hospitality and Miscellaneous Workers Union – Northern Territory Branch for the year ended 30 June 2003. Our audit report dated 13 November 2003 did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



Nair Watkins



Lloyd Nair
Partner

Darwin

Date: 13 November 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

ABN: 5272 8088 694

Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anna Schofield
Louise Tarrant
Assistant National Secretaries

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



19 April 2004

Ms Belinda Penna
Australian Industrial Registry
Level 8
80 William Street
EAST SYDNEY NSW 2011

Dear Belinda

**RE: FINANCIAL STATEMENTS FOR LHMU NATIONAL COUNCIL, ACT AND NORTHERN
TERRITORY BRANCH**

I refer to your letters dated 6 April, and 14 April 2004 to myself, our ACT Branch and our Northern Territory Branch. The ACT and Northern Territory Branch magazines have experienced unexpected delays in their publication. I therefore advise that:

1. The ACT Branch magazine containing both Branch and National Council accounts has gone to members this week.
2. The NT Branch magazine containing both Branch and National Council accounts is expected to go to members some time in the next 10 days.

These accounts will be presented to the next Committee of Management meetings of these branches. The National Council accounts will be endorsed by a postal ballot of the National Executive.

I trust that the above clarifies this situation. If you have any further questions or comments please contact myself or my assistant Lisa Caukill.

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY



Australian Government
Australian Industrial Registry

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

Mr Jeff Lawrence
National Secretary
Liquor, Hospitality and Miscellaneous Union
Locked Bag 9
HAYMARKET NSW 2000

Dear Mr Lawrence

Northern Territory Branch - Lodgement of Financial Documents (FR2003/337)

I acknowledge receipt of the abovementioned documents lodged in the Registry on 7 May 2004.
The documents have been filed.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Peter McKerrow', written over a horizontal line.

Peter McKerrow
Assistant Manager, NSW Registry

26 May 2004