



Australian Government
Australian Industrial Registry

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

Ref: FR2004/567-[108V-NT1]

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

Dear Mr Jones

Financial Return - year ending 30 June, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO' ¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (Attachment A) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (Attachment B) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at *Attachment C*)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/567**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at Peter.McKerrow@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

Deputy Industrial Registrar

9 August 2004

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



Australian Government
Australian Industrial Registry

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Ms Irene Monro
Branch Secretary
Liquor, Hospitality and Miscellaneous Union-Northern Territory Branch
1st Floor 38 Wood Street
DARWIN NT 800

Dear Ms Monro

Financial Return - year ending 30 June 2004 Ref: FR2004/567

This letter is intended to remind you of your obligations to provide members with copies of your reporting unit's financial reports for year ended 30 June 2004 and to lodge the reports in the Industrial Registry by no later than 14 January 2005.

Over the past 18 months you would have received from us information about the major changes made by Schedule 1B of the *Workplace Relations Act 1996* ('RAO'⁷).

Financial Reports

Your reporting unit must prepare or have prepared the following three reports as soon as practicable after its financial year:

1. A General Purpose Financial Report (GPFR);
2. An Operating Report; and
3. An Auditor's Report.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the abovementioned reports (the "full report"). Under certain circumstances, your reporting unit can provide a more limited concise report. The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the reporting unit for the presentation of its financial reports.

A reporting unit may make application to a Registrar to extend the period within which copies of the full report or concise report are to be provided to members by no more than one month.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members (the *second meeting*). This meeting must be held within 6 months of the end of the financial year. You may make application to a Registrar to extend this time limit by no more than one month so that the time limit for providing to members copies of the full report or concise report may in turn be extended.

⁷ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If your rules contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the full report (see s266(3)), it is permissible to present the full report directly to a Committee of Management meeting. This meeting must be held within 6 months of the end of the financial year.

There is no provision for extending the time limit for presenting the full report to a committee of management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. Your reporting unit's financial reports should, therefore, be lodged by no later than 14 January 2005.

Contact the Registry

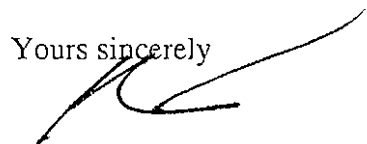
We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au as early as possible if you have any queries. If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please ignore this letter.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFRs must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

23 November 2004

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Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

**Liquor, Hospitality
and Miscellaneous Union**



22 December, 2004

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

Dear Mr Jenkins

re: NORTHERN TERRITORY BRANCH FINANCIAL REPORTS

I am writing to lodge the financial reports for the LHMU Northern Territory Branch for the year ended 30 June 2004. Enclosed is the Branch Full Financial Report including:

- The Committee of Management Statement signed by the Branch Secretary.
- The Operating Report signed by the Branch Secretary.
- The Independent Audit Report signed by the Branch Auditors.
- The accounts including the notes to and forming part of the accounts.

The financial reports were presented to the Branch Executive meeting on 30 October 2004. The Executive resolved:

- That the operating report be approved and signed.
- To endorse the Committee of Management Statement.
- That the Branch Secretary be authorised to sign the Committee of Management Statement.
- That the financial reports be distributed to members by publication on the LHMU website and advertising that link in the November edition of Union News.

Subsequently the financial reports including the General Purpose Financial Report, the Auditors' statements and the operating report were supplied to members through publication on the LHMU website. Members also received a copy of Union News which contained an advertisement advising members how to view the reports on the website.

A full report was provided to the meeting of the Northern Territory Branch Executive on 14 December and was adopted by that meeting. Also enclosed is a copy of the Branch Secretary's certificate dated 20 December 2004.

On the basis of the above and the enclosed documentation it would seem that the Northern Territory Branch has complied with the audit and reporting requirements of the Act.

If you have any questions please contact me.

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

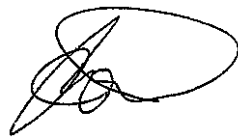
**LIQUOR, HOSPITALITY AND MISCELLANEOUS
UNION
NORTHERN TERRITORY BRANCH
FINANCIAL REPORTS FOR THE YEAR ENDED 30
JUNE 2004**

**CERTIFICATE BY SECRETARY OR PRESCRIBED
OFFICER**

I Irene Monro being the Branch Secretary of the LHMU – Northern Territory Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 30 November 2004 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 30 October 2004; in accordance with section 266 of the RAO Schedule.

Signed



Date:

20/12/04

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

FINANCIAL REPORT

30 JUNE 2004

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LIQUOR HOSPITALITY AND MISCELLANEOUS UNION
NORTHERN TERRITORY BRANCH

COMMITTEE OF MANAGEMENT'S STATEMENT

I, Irene R. Monro, being a designated officer of the Liquor Hospitality and Miscellaneous Union, NT Branch, report that the Committee of Management of the branch at a meeting of the Committee held on 30th October 2004 resolved that the following declarations, passed by the Committee at the meeting, in relation to the financial report of the branch for the year ending 30th June 2004 be included in the financial report.

In the opinion of the Committee of Management:

1. the financial report complies with the Australian Accounting Standards;
2. the financial report complies with the reporting guidelines of the Industrial Registrar;
3. the financial report gives a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 30th June 2004;
4. there are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
5. during the financial year ended 30th June 2004 and since the end of the financial year:
 - (1) meetings of the Committee of Management were held in accordance with the rules of the organization and the rules of the branch; and
 - (2) the financial affairs of the branch have been managed in accordance with the rules of the organization and the rules of the branch; and
 - (3) the financial records of the branch have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - (4) the financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches and national council of the organization; and
 - (5) the information sought in any request of a member of the branch or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member of Registrar; and
 - (6) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996.

Signed:.....

Irene Monro, Branch Secretary

Dated:.....11/11/04.....

LIQUOR HOSPITALITY AND MISCELLANEOUS UNION
NORTHERN TERRITORY BRANCH

OPERATING REPORT

This Operating Report covers the activities of the Liquor Hospitality and Miscellaneous Union, Northern Territory Branch, for the financial year ended 30th June 2004.

1. Principal Activities of the Branch

As in past years, the principal activities of the Branch during the year fell into the following three categories:

- Organising existing members and new members.
- Bargaining, negotiating and arbitrating for improvements in wages and conditions of employment of members of the Union.
- Representing individual members in work related grievances or other individual matters.

The branch has continued to have a fairly stable membership base with the minimal fluctuation this year, reflecting the trend over the last several years.

The branch has committed itself to the ongoing training and support of delegates so as that they can add to the resource base of the union with respect to our organising capacity.

The branch has a very diverse range of industries throughout the Northern Territory and this was another year devoted to intense Enterprise Bargaining campaigns in key sectors of the Union.

The branch has been active in its use of the Industrial Relations Commission in running cases for individual members with grievances and has been largely successful in this area.

With a very large Territory to cover in terms of visiting our members and recruiting potential members, the branch has till been able to deliver a service to the remotest regions of the Territory with regular organiser contact in many remote localities.

The branch has been successful in securing funding for one fulltime official in the form of a Government grant to assist in the negotiation of an Enterprise Agreement for the Northern Territory Fire Service.

2. The Branch's Financial Affairs

Significant changes to the Branch's Financial Affairs include an increase in membership fee income over the course of the year. This increase is a result of a fee increase that was achieved by a ballot of Councilor's and endorsed by the Branch Executive.

LIQUOR HOSPITALITY AND MISCELLANEOUS UNION
NORTHERN TERRITORY BRANCH

OPERATING REPORT

3. Right of Members to Resign.

All Members of the Branch have the right to resign from the Union in accordance with Rule 10 of the Union Rules; namely, by providing written notice addressed and delivered to the Secretary of the Branch, including via email.

4. Superannuation Trustees.

There is currently no member of the branch who sits as a Trustee and Member of the Board of Directors of any Industry Superannuation fund.

5. Membership of the Branch.

There were 2,513 members of the Branch as at 30th June 2004.

6. Employees of the Branch

As at 30th June 2004 the Branch employed 7 full time employees and 1 fulltime employee who has been granted a 12 month leave without pay arrangement.

7. Committee of Management

The following persons were a member of the Committee of Management of the Branch, namely the Branch Executive, during the year ending 30th June 2004;

Barbara Mills	1.7.03 to 30.06.04
Denise As Sam	1.7.03 to 30.06.04
Shannon Brahim	1.7.03 to 30.06.04
Chris Castine	1.7.03 to 30.06.04
Don Henwood	1.7.03 to 30.06.04
Martine Tulloch	1.7.03 to 30.06.04
Jeff Jones	1.7.03 to 30.06.04

Signed:.....

Irene Monro, Branch Secretary

Date:.....11/11/04

INDEPENDENT AUDIT REPORT

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

Scope

We have audited the financial report of Liquor Hospitality and Miscellaneous Union – Northern Territory Branch for the year ended 30 June 2004 as set out on pages 6 to 17. The Committee of Management is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards, the Workplace Relations Act 1996 and other mandatory professional reporting requirements in Australia 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 and its cash flows.

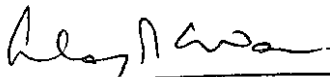
The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial report of the Liquor Hospitality and Miscellaneous Union – Northern Territory Branch presents a true and fair view in accordance with applicable Accounting Standards, other mandatory professional reporting requirements in Australia and the Workplace Relations Act 1996 the financial position of the Liquor Hospitality and Miscellaneous Union – Northern Territory Branch as at 30 June 2004, and the results of its operations and its cash flows for the year then ended.



Nair Watkins



Lloyd Nair
Partner

Darwin
Date: 15 November 2004

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

**BALANCE SHEET
AS AT 30 JUNE 2004**

	Notes	2004 \$	2003 \$
CURRENT ASSETS			
Cash	2	174,953	87,885
Receivables	3	33,590	33,582
Other	4	8,007	4,588
TOTAL CURRENT ASSETS		<u>216,550</u>	<u>126,055</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	253,255	281,179
TOTAL NON-CURRENT ASSETS		<u>253,255</u>	<u>281,179</u>
TOTAL ASSETS		<u>469,805</u>	<u>407,234</u>
CURRENT LIABILITIES			
Accounts payable	6	81,462	118,004
Borrowings	7	24,489	48,489
Other	8	488,031	377,765
Provisions	9	81,245	54,574
TOTAL CURRENT LIABILITIES		<u>675,227</u>	<u>598,832</u>
NON - CURRENT LIABILITIES			
Provisions	9	0	17,842
TOTAL NON - CURRENT LIABILITIES		<u>0</u>	<u>17,842</u>
TOTAL LIABILITIES		<u>675,227</u>	<u>616,674</u>
NET LIABILITY		<u>(205,422)</u>	<u>(209,440)</u>
ACCUMULATED FUNDS			
Accumulated surplus	10	(205,422)	(209,440)
TOTAL ACCUMULATED FUNDS		<u>(205,422)</u>	<u>(209,440)</u>

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

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

**STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
INCOME		
Membership contributions	589,664	563,254
Commission allowed	(11,633)	(10,459)
Interest received	3,017	2,149
Subsidies – National Office	132,848	132,848
Grants- National Organising Fund	25,000	40,000
Special Purpose Funding – NTFRS	36,364	0
Profit (Loss) on sale of assets	881	0
Rent received	13,473	9,773
National Office Reimbursements	32,278	0
Sundry income	943	1,126
	-----	-----
TOTAL INCOME	822,835	738,691
	-----	-----
EXPENDITURE		
Advertising and promotion	535	436
Affiliation fees	6,600	12,207
Alice Springs Branch	10,360	9,488
Audit fees	8,150	5,500
Bank fees and charges	3,614	3,363
Branch council expenses	6,069	8,431
Cleaning/rubbish removal	3,015	3,200
Computing expenses	4,339	4,876
Depreciation	20,846	26,438
Delegates training	14,247	15,058
Donations	100	1,364
Doubtful debts	2,973	0
Electricity	3,997	3,260
Equipment < \$500	271	1,382
Executive meetings	2,443	1,773
Fees and Penalties	238	2,350
Fringe benefit tax	16,819	10,819
Insurance / workers compensation	10,366	11,941
Legal fees	0	499
Library	264	263
Members expense	3,027	4,616
Motor vehicle expenses	25,079	16,628
Postage and freight	2,429	1,590
Printing and Stationery	13,334	13,771
Property expenses	27,353	20,843
Publications	4,144	8,762
	-----	-----
Carried forward balance	190,612	188,857
	-----	-----

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

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

**STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 30 JUNE 2004**

EXPENDITURE (Cont'd.)

	2004 \$	2003 \$
Carried forward balance	<u>190,612</u>	<u>188,857</u>
Recoverable	420	1,621
Rent on land and buildings	0	9,208
Repairs and maintenance – Office	0	13
Salary on-costs – payroll tax	29,591	34,375
Other employer expenses	219	0
Salary – officer	74,918	75,430
Salaries – staff	326,544	366,334
Staff amenities	421	365
Staff training	1,025	3,441
Sundry expenses	1,466	3,321
Superannuation	45,747	46,301
Prior year adjustment – Sustentation	0	(81,401)
Sustentation fee	100,243	87,064
Telephone	15,659	15,988
Travel, accommodation & conference	24,916	24,056
Travel allowances	7,036	16,432
TOTAL EXPENDITURE	<u>818,817</u>	<u>791,405</u>
SURPLUS / (DEFICIT)	<u>4,018</u>	<u>(52,714)</u>

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

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	Notes	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		790,757	692,285
Grants received		36,364	40,000
Payments to suppliers and employees		(727,029)	(726,401)
Interest received		3,017	2,149
		-----	-----
NET CASH FLOWS FROM OPERATING ACTIVITIES	11(b)	103,109	8,033
		-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of plant and equipment		(678)	(5,077)
Proceeds on sale of plant and equipment		8,637	0
		-----	-----
NET CASH FLOWS PROVIDED BY / (USED IN) INVESTING ACTIVITIES		7,959	(5,077)
		-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		(24,000)	(23,970)
		-----	-----
NET CASH FLOWS USED IN FINANCING ACTIVITIES		(24,000)	(23,970)
		-----	-----
NET INCREASE / (DECREASE) IN CASH HELD		87,068	(21,014)
Cash at the beginning of the financial year		87,885	108,899
		-----	-----
Cash at the end of the financial year	11(a)	174,953	87,885
		=====	=====

The statement of cash flows should be read in conjunction with the accompanying notes.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2004**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

For the year ended 30 June 2003 and prior years the committee determined that the Union was not a reporting entity and accordingly prepared special purpose financial reports to satisfy the reporting requirements of the Workplace Relations Act 1996.

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. Cost is based on the fair values of consideration given in exchange for 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.

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:

	2004 Years	2003 Years
Buildings	50	50
Motor Vehicles	6.6	6.6
Furniture and equipment	10	10
Refurbishment	10	10

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2004**

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

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.

Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks, and short-term deposits, net of outstanding bank overdrafts.

Name Change

On 12 March 2004 Union changed its trading name to Liquor Hospitality and Miscellaneous Union – Northern Territory Branch

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.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2004**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

	2004	2003
	\$	\$
NOTE 2. CASH		
Cheque Account	98,907	15,678
Cash Management Account	75,739	71,888
Petty Cash – Darwin	200	200
Cash at Bank – Alice Springs	107	119
	<u>174,953</u>	<u>87,885</u>
NOTE 3. RECEIVABLES		
Trade debtors	38,590	34,011
Provision for doubtful debts	(5,000)	(2,027)
	<u>33,590</u>	<u>31,984</u>
Other Debtors	0	1,598
	<u>33,590</u>	<u>33,582</u>
NOTE 4. OTHER		
Prepayments	<u>8,007</u>	<u>4,588</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2004**

	2004 \$	2003 \$
NOTE 5. PROPERTY, PLANT AND EQUIPMENT		
Buildings		
At Cost	251,250	251,250
Provision for depreciation	(54,019)	(48,994)
	<u>197,231</u>	<u>202,256</u>
Office Refurbishment		
At Cost	34,562	34,562
Provision for depreciation	(34,562)	(33,698)
	<u>0</u>	<u>864</u>
Office Equipment		
At Cost	45,996	45,318
Provision for depreciation	(36,146)	(35,040)
	<u>9,850</u>	<u>10,278</u>
Motor Vehicles		
At Cost	101,864	120,403
Provision for depreciation	(55,690)	(52,622)
	<u>46,174</u>	<u>67,781</u>
Net property, plant and equipment	<u>253,255</u>	<u>281,179</u>

Movements in carrying amounts

Movement in the carrying amounts for each class of plant and equipment between the beginning and the end of the current financial year.

	Buildings	Office Refurbishment	Office Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Balance at the beginning of the year	202,256	864	10,278	67,781	281,179
Additions	0	0	678	0	678
Disposals	0	0	0	18,539	18,539
Depreciation	5,025	864	1,106	3,068	10,063
Carrying amount at the end of the year	197,231	0	9,850	46,174	253,255

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2004**

	2004 \$	2003 \$
NOTE 6. ACCOUNTS PAYABLE		
Current		
Trade creditors	63,989	63,225
GST – Net	(1,968)	3,004
Accrued expenses	8,782	30,330
PAYG Withholding	6,779	18,872
FBT Payable	3,880	2,585
NT Prison Officers Assoc.	0	(12)
	<u>81,462</u>	<u>118,004</u>
NOTE 7. BORROWINGS		
Current		
Loan – National Office	24,489	48,489
	<u>24,489</u>	<u>48,489</u>
NOTE 8. OTHER		
Current		
Sustentation Fee		
- 1999	46,550	46,550
- 2000	82,007	82,007
- 2001	78,714	78,714
- 2002	98,057	98,057
- 2003	72,437	72,437
- 2004	110,266	0
	<u>488,031</u>	<u>377,765</u>
NOTE 9. PROVISIONS		
Current		
Annual leave	65,804	54,574
RDO	797	0
Long service leave	14,644	17,842
	<u>81,245</u>	<u>72,416</u>
NOTE 10. ACCUMULATED FUNDS		
Balance at 1 July 2003	(209,440)	(156,726)
Change in net assets from operations	4,018	(52,714)
Balance at 30 June 2004	<u>205,422</u>	<u>(209,440)</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2004**

	2004 \$	2003 \$
NOTE 11. CASH FLOW INFORMATION		
a) Reconciliation of cash		
Cash balance comprises:		
- Cash (Note 2)	174,953	87,885
	-----	-----
b) Reconciliation of operating surplus to the net cash flows used in operating activities		
Operating surplus / (Deficit)	4,018	(52,714)
Depreciation	20,846	26,438
Profit on disposal of assets	(881)	0
Change in assets and liabilities		
Trade receivables	(8)	(4,257)
Other	(3,420)	(4,274)
Creditors and accruals	(36,542)	(52,788)
Other	110,266	69,750
Provision for employee entitlements	8,829	25,878
	-----	-----
Net Cash Flows from operating activities	103,109	8,033
	=====	=====

c) The Union has no credit or stand - by or financing facilities in place.

NOTE 12. RELATED PARTIES DISCLOSURES

Transactions with related parties are carried out under normal commercial terms and conditions.

- (a) Directors and Executive members are disclosed in the Operating Report.
- (b) Aggregate remuneration received or receivable by directors and executive members (officer) during the year ended 30 June 2004 \$74,918 (2003 \$75,430). Aggregate of amounts paid to a superannuation plan by the branch in connection with the retirement of the executive member (officer) during the year ended 30 June 2004 \$6,742 (2003 \$6,788).
- (c) The ultimate controlling entity of the Branch is the Australian Liquor Hospitality and Miscellaneous Workers Union National Council.
- (d) Sustentation fees paid or payable to the National Council for the year ended 30 June 2004 \$110,266 (2003 \$95,771).
- (e) Loan account with the National Office at 30 June 2004 \$24,489 (2003 \$48,489)

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
30 JUNE 2004**

NOTE 13. SEGMENT INFORMATION

The Union is involved in the organising of existing and new members, bargaining, negotiating and arbitrating for improvements in wage and conditions of employment of members of the Union and representing individual members in work related grievances or other individual matters. This is carried out in the Northern Territory of Australia.

NOTE 14: FINANCIAL INSTRUMENTS

Interest rate risk

The branch's exposure to interest rate risks and the effective interest rates of the financial assets and financial liabilities, both recognised and unrecognised at the balance date, are as follows:

Financial Instrument	Floating Interest		Fixed Interest Rate Maturing in:					
	2004 \$	2003 \$	1 year or less		Over 1 to 5 years		More than 5	
	2004 \$	2003 \$	2004 \$	2003 \$	2004 \$	2003 \$	2004 \$	2003 \$
Financial assets								
Cash	174,753	87,685						
Trade receivables	0	0						
Total financial assets	174,753	87,685						
Financial liabilities								
Loan	0	0						
Accounts payable	0	0						
Total financial liabilities	0	0						

Financial Instruments	Non-interest bearing		Total carrying amount as per the balance		Weighted average Effective interest rate	
	2004 \$	2003 \$	2004 \$	2003 \$	2004 %	2003 %
Financial assets						
Cash	200	200	174,953	87,885	3.5%	3%
Trade receivables	33,590	33,582	33,590	33,582	N/A	N/A
Total financial assets	33,790	33,782	208,543	121,467		
Financial liabilities						
Accounts payable	569,493	495,769	569,493	495,769	N/A	N/A
Loan	24,489	48,489	24,489	48,489	N/A	N/A
Total financial liabilities	593,982	544,258	593,982	544,258		

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2004**

NOTE 14: FINANCIAL INSTRUMENTS (cont'd)

NOTE 14 (c) Net Fair Values

Assets and liabilities net fair values approximate their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form. The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

NOTE 14(d) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and the notes to the financial statements.

NOTE 15: BRANCH DETAILS

The principal place of business of the Union is:

Liquor Hospitality and Miscellaneous Union – Northern Territory Branch
Unit 1, 38 Woods Street
Darwin NT 0800

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

**SUMMARY OF FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004**

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, the Committee of Management and the Operating Report 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.

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

**SUMMARY OF FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004**

INCOME AND EXPENDITURE STATEMENT

	2004 \$	2003 \$
Income		
Contributions	589,664	563,254
Other income	233,171	175,437
	-----	-----
Total income	822,835	738,691
Less: Expenditure	818,817	791,405
	-----	-----
Surplus / (Deficit)	<u>4,018</u>	<u>(52,714)</u>

**BALANCE SHEET
As at 30 June 2004**

Accumulated deficit	<u>(205,422)</u>	<u>(209,440)</u>
Represented by:		
Current assets	216,550	126,055
Non-current assets	253,255	281,179
	-----	-----
Total assets	469,805	407,234
	-----	-----
Less:		
Current liabilities	675,227	598,832
Non-current liabilities	0	17,842
	-----	-----
Total liabilities	675,22	616,674
	-----	-----
Accumulated Deficit	<u>(205,422)</u>	<u>(209,440)</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	790,757	692,285
Grants received	36,364	40,000
Payments to suppliers and employees	(727,029)	(726,401)
Interest received	3,017	2,149
	-----	-----
NET CASH FLOWS FROM OPERATING ACTIVITIES	103,109	8,033
	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of plant and equipment	(678)	(5,077)
Proceeds on sale of plant and equipment	8,637	0
	-----	-----
NET CASH FLOWS PROVIDED BY / (USED IN) INVESTING ACTIVITIES	7,959	(5,077)
	-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	(24,000)	(23,970)
	-----	-----
NET CASH FLOWS USED IN FINANCING ACTIVITIES	(24,000)	(23,970)
	-----	-----
NET INCREASE / (DECREASE) IN CASH HELD	87,068	(21,014)
Cash at the beginning of the financial year	87,885	108,899
	-----	-----
Cash at the end of the financial year	<u>174,953</u>	<u>87,885</u>

Auditors' Statement

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

The summary of financial accounts comprises the Income and Expenditure Statement, Balance Sheet and Statement of Cash Flows for the year ended 30 June 2004.

We have audited the summary of financial accounts of Liquor Hospitality and Miscellaneous Union – Northern Territory Branch for the year ended 30 June 2004 in accordance with Australian Auditing Standards.

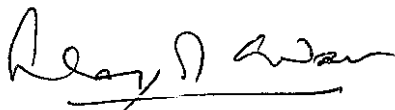
In our opinion, the information contained in the summary of financial accounts is consistent with the General Purpose Financial Report from which it is derived which complies with the relevant Australian Accounting Standards.

Our audit report dated 15 November 2004 did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

For a better understanding of the scope of our audit, this report should be read in conjunction with our audit report on the General Purpose Financial Report.



Nair Watkins



Lloyd Nair
Partner

Darwin

Date: 15 November 2004



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Jeff Lawrence
National Secretary
Liquor Hospitality Miscellaneous Union
Locked Bag 9
HAYMARKET NSW 1240

Dear Mr Lawrence

**Re: Lodgement of Financial Statements and Accounts for the LHMU Northern Territory
Branch for the year ending 30 June 2004 (FR2004/567)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 23 December 2004.

The documents have been filed, however, I would like to draw the following to your attention for future reference:

I note that in addition to the GPFR, operating report and auditor's report the documents lodged included "a summary of financial accounts" and "auditor's statement" prepared under the former s279 of the Act (see pages 18 to 21). As you would appreciate, this provision no longer applies. The RAO Schedule however does provide for the preparation of a "concise report", the contents of which are set out in s265(3) of the RAO Schedule and regulation 161 of the RAO Regulations. If the Branch wishes to consider preparation of a concise report next year, it may wish to draw these provisions to the attention of its auditor.

Thank you for your attention to these matters. If you have any enquiries about this letter please contact me on 02 8374 6618.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

2 February 2005