



**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: Financial Statements for Australian Liquor, Hospitality and Miscellaneous Workers  
Union, South Australian Branch for year ending 30 June 2001 (FR2002/444)**

Receipt is acknowledged of the above financial statements, which were lodged in the Registry on  
11 March 2002.

These documents have now been filed.

Yours sincerely,

Robin Godfrey  
Assistant Manager, NSW Registry

25 March 2002

**National Office**  
Level 9  
187 Thomas Street  
Haymarket NSW 2000

Locked Bag 9  
Haymarket NSW 1240

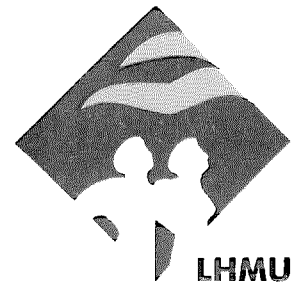
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**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



5 March, 2002

Ms M. Buchanan  
Deputy Industrial Registrar  
Australian Industrial Registry  
80 William Street  
EAST SYDNEY NSW 2010

Dear Ms Buchanan

**re: SOUTH AUSTRALIAN BRANCH ACCOUNTS**

I write further to my letter of 7 September 2001 concerning the financial documents of the South Australian Branch for the year ended 30 June 2001.

You have been previously supplied with a copy of the summary of the accounts which was published in the December 2001 edition of *Union News - Focus on South Australia*

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 26 February 2002.

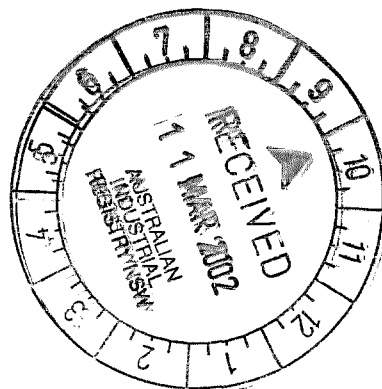
You have previously been advised that the auditor's report was received on 28 August 2001.

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

Yours faithfully

**JEFF LAWRENCE**  
**NATIONAL SECRETARY**

Enc.



Australian Liquor Hospitality, & Miscellaneous Workers Union

South Australian Branch

- CERTIFICATE -

I certify that the attached financial statements for the year ended 30th June 2001 are the financial statements presented to the Branch's Committee of Management on 26<sup>th</sup> February 2002.

The financial statements comprise:

Committee of Management Certificate;

Accounting Officer's Certificate;

Auditor's Report;

Income & Expenditure Account;

Balance Sheet; and

Notes to and forming part of the Accounts

*Signed*



-----  
*Mark Butler, Branch Secretary*

*Date*

27/2/02  
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AUSTRALIAN LIQUOR HOSPITALITY  
AND  
MISCELLANEOUS WORKERS UNION

*SOUTH AUSTRALIAN BRANCH*

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30TH JUNE 2001

AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH

BRANCH EXECUTIVE  
STATEMENT OF THE COMMITTEE OF MANAGEMENT

We, Boyd MacLae and Jennifer Milward being two members of the Committee of Management of the Australian Liquor, Hospitality and Miscellaneous Workers Union, South Australian Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- (a) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the South Australian Branch as at 30th June 2001.
- (b) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30th June 2001 in accordance with the Rules of the Union.
- (c) To the knowledge of any member of the Committee of Management, there have been no instances where records of the South Australian Branch or other documents (not being documents containing information made available to a member of the South Australian 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.
- (d) The South Australian Branch has complied with sub-sections 279(1) and (6) of the Act in relation to the financial accounts in respect of the period ended 30th June 2000, and the Auditor's Report thereon.

Boyd MacLae

Jennifer Milward

Dated 28/8/01

AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH

*STATEMENT BY THE ACCOUNTING OFFICER*

I, Mark Christopher Butler, being the officer responsible for keeping the accounting records of the Australian Liquor, Hospitality and Miscellaneous Workers Union, South Australian Branch, certify that as at 30th June 2001, the number of members of the Branch was 16,854.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June 2001.
- (ii) A record has been kept of all moneys paid by, or collected from, members of the Union, and all moneys so paid or collected have been credited to the bank account or accounts to which those moneys are to be credited, in accordance with the rules of the Union.
- (iii) Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- (iv) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union.
- (vi) The register of members of the Branch was maintained in accordance with the Workplace Relations Act 1996, and
- (vii) The attached accounts have been prepared in accordance with applicable Australian Accounting Standards.



.....  
**Mark Christopher Butler**

Dated 28/8/01 .....

AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH

INDEPENDENT AUDIT REPORT TO THE MEMBERS.

**Scope**

We have audited the financial report of the Australian, Liquor, Hospitality and Miscellaneous Workers Union, South Australian Branch, for the year ended 30th June 2001, as set out in pages 1,2 and 4 to 15. The members of the Branch Executive Committee of Management of the Branch are responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures includes 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 as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act 1996, so as to present a view of the Branch which is consistent with our understanding of its financial position and the results of its operations and cash flows.

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

**Audit Opinion**

In our opinion:

- (1) There were kept by the Branch in respect of the period under review, satisfactory accounting records so far as appears from our examination, including:
  - (a) records of the sources and nature of the income of the Branch (including income from members); and
  - (b) records of the nature and purposes of expenditure of the Branch; and
- (2) The attached accounts and statements, prepared under Section 273 of the Workplace Relations Act 1996 were properly drawn up:
  - (a) so as to give a true and fair view of:
    - (i) the financial affairs of the Branch as at 30th June 2001;
    - (ii) the income and expenditure, deficit and cash flows of the Branch for the year ended 30th June 2001; and
  - (b) in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

We have received all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

  
**NELSON WHEELER**  
Chartered Accountants

.....  
**G R ASHBY - FCA**  
Registered under the Corporations Law  
200 East Terrace, Adelaide SA 5000

DATED 28<sup>th</sup> August 2001

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

BALANCE SHEET AS AT 30TH JUNE 2001

	Note	30.6.01 \$	30.6.00 \$
<b>Accumulated Funds</b>			
General Fund		<u>2,677,564</u>	<u>2,854,801</u>
Represented by Net Assets as follows:			
<b>Current Assets</b>			
Cash at Bank	3	287,044	216,491
Cash on Hand	3	1,130	1,130
Interest Receivable		2,913	9,955
Sundry Debtors and Prepayments		<u>29,087</u>	<u>55,453</u>
		<u>320,174</u>	<u>283,029</u>
<b>Investments</b>		<u>120,096</u>	<u>320,698</u>
<b>Fixed Assets</b>	4		
Land and Buildings		2,422,013	2,467,265
Motor Vehicles		439,955	245,822
Office Equipment		144,571	165,121
Fixtures		241,198	253,893
Library		<u>1,713</u>	<u>1,931</u>
		<u>3,249,450</u>	<u>3,134,032</u>
<b>Other Non Current Assets</b>			
Loans		<u>27,451</u>	<u>27,451</u>
<b>TOTAL ASSETS</b>		<u><b>3,717,171</b></u>	<u><b>3,765,210</b></u>

The accompanying notes form part of these accounts



AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH

BALANCE SHEET AS AT 30TH JUNE 2001

	Note	30.6.01 \$	30.6.00 \$
<b>Less Liabilities</b>			
<b>Current Liabilities</b>			
Provision for Accrued Annual Leave	1	384,526	377,586
Provision for Long Service Leave	1	259,426	209,185
Provision for Legal Fees	8	-	53,600
National Council Sustentation Fees Payable		170,278	138,081
Sundry Creditors and Accruals		<u>202,846</u>	<u>94,076</u>
		<u>1,017,076</u>	<u>872,528</u>
<b>Non Current Liabilities</b>			
Provision for Long Service Leave	1	<u>22,531</u>	<u>37,881</u>
		<u>22,531</u>	<u>37,881</u>
<b>Total Liabilities</b>		<u>1,039,607</u>	<u>910,409</u>
<b>NET ASSETS</b>		<u><b>2,677,564</b></u>	<u><b>2,854,801</b></u>

The accompanying notes form part of these accounts.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

**INCOME & EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30TH JUNE 2001**

	Note	30.6.01	30.6.00
<b>Income</b>		<b>\$</b>	<b>\$</b>
Contributions		3,247,082	3,393,276
Interest		24,247	22,705
National Organising Fund		70,000	35,000
HESTA - Donation		3,000	-
Rent - Govt of Aust		46,361	46,110
Rent - Adelaide Central Mission		34,669	32,340
Rent - CPSU		57,549	51,975
Rent - Pt Augusta House		-	1,440
Refund of Board Fees		10,466	20,919
Sale of Promotional Items		-	487
Workers Compensation Representation Costs		40,506	56,011
Sundry Income		<u>72</u>	<u>411</u>
<b>Total Income</b>		<u><b>3,533,952</b></u>	<u><b>3,660,674</b></u>
 <b>Expenditure</b>			
Accountancy Fees		31,680	34,590
Advertising		1,733	6,195
Affiliation Fees		131,754	135,711
Attendance Fees		18,756	20,469
Audit Fees		9,165	22,535
Bank Charges		10,473	7,785
Building Administration			
- Mile End		121,355	122,766
- Mt Gambier Office		5,195	3,750
- Pt Augusta House		-	1,652
- Pt Augusta Office		3,198	2,702
Commission		119,732	108,400
Computer Expenses		<u>27,343</u>	<u>24,442</u>
 Carried Forward		<u><b>480,384</b></u>	<u><b>490,997</b></u>

The accompanying notes form part of these accounts.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

**INCOME & EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30TH JUNE 2001(cont)

	Note	30.6.01 \$	30.6.00 \$
Brought Forward		480,384	490,997
Depreciation			
- Fixtures		12,695	13,363
- Furniture, Fittings and Office Machines		24,372	26,888
- Library		217	245
- Motor Vehicles		72,010	50,831
- Buildings		45,252	47,468
Donations		4,750	2,085
Fringe Benefits Tax		29,586	35,700
Funeral Benefits		3,000	1,500
General Expenses		1,391	3,194
Insurance		24,152	23,368
Legal & Professional Fees – Workcover (Write Back)	7	(40,576)	(4,754)
Legal & Professional Fees – Other		12,166	49,261
Meeting Expenses		96,530	78,946
Motor Vehicle Expenses		83,418	60,234
Motor Vehicles Leasing Expense		42,466	51,786
Organising – Country		-	8,150
National Council Sustentation Fees		573,086	558,429
Payroll Tax		82,198	83,920
Postage		31,167	39,342
Printing & Stationery		89,104	78,589
Provision for Annual Leave	1	241,000	219,139
Provision for Long Service Leave	1	68,494	57,478
Promotional Material		4,560	600
Publications		14,026	10,540
Rent Mt Gambier House		-	1,251
Rent Mt Gambier Office		9,470	8,763
Rent Pt Augusta Office		13,741	8,862
Repairs & Maintenance Office Equip		3,961	3,086
SA Magazine - Focus on SA		<u>49,657</u>	<u>51,943</u>
Carried Forward		<u>2,072,277</u>	<u>2,061,204</u>

The accompanying notes form part of these accounts.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

**INCOME & EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30TH JUNE 2001**

	<b>Note</b>	<b>30.6.01 \$</b>	<b>30.6.00 \$</b>
Brought Forward		2,072,277	2,061,204
Salaries - Officials		157,800	294,935
Salaries - Employees		1,154,679	1,092,183
Redundancy - Employees		-	39,163
Scholarship Grants		-	-
Staff Amenities		8,778	2,932
Superannuation		200,968	184,568
Telephone		77,695	78,924
Training		7,194	11,582
Translating		586	797
Workcover Disbursements		2,081	-
Workcover Levy		<u>25,161</u>	<u>25,536</u>
<b>Total Expenditure</b>		<u>3,707,219</u>	<u>3,791,824</u>
<b>Operating Surplus/(Deficit) for Period</b>		(173,267)	(131,150)
Profit/(Loss) on Disposal of Fixed Assets		<u>(3,970)</u>	<u>5,409</u>
<b>Surplus/(Deficit) for Period</b>		(177,237)	(125,741)
Accumulated Funds at Beginning of Period		2,854,801	2,967,710
Loan to Trades Hall expensed in prior years		<u>-</u>	<u>12,832</u>
<b>Accumulated Funds at End of Period</b>		<u><b>2,677,564</b></u>	<u><b>2,854,801</b></u>

The accompanying notes form part of these accounts.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 30TH JUNE 2001

	Note	30.6.01 \$	30.6.00 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from Members</b>			
Contributions Received		3,571,790	3,393,276
<b>Other Revenue</b>			
Interest		31,289	31,092
Rent		138,579	131,865
Refund of Board Fees		10,466	20,919
Sale of Promotional Items			487
Workers Compensation Representation Costs		42,448	53,717
National Organising Fund		70,000	35,000
Sundry Income		<u>3,072</u>	<u>411</u>
		3,867,644	3,666,767
 Payments to Suppliers and Employees		 (3,046,366)	 (2,989,167)
<b>Other Payments</b>			
Affiliation Fees		(131,754)	(135,711)
Donations & Election Campaigns		(4,750)	(2,085)
National Council Sustentation Fees		<u>(540,889)</u>	<u>(562,708)</u>
		<u>(3,723,759)</u>	<u>(3,689,671)</u>
 <b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>	 <b>7</b>	 <u>143,885</u>	 <u>(22,904)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		41,950	134,430
Payments for property, plant & equipment		(315,884)	(92,486)
Payment for investments			-
Proceeds from investments		<u>200,602</u>	<u>159,523</u>
 <b>NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b>		 <u>(73,332)</u>	 <u>201,467</u>
 <b>NET INCREASE/(DECREASE) IN CASH HELD</b>		 <u>70,553</u>	 <u>178,563</u>
 CASH AT BEGINNING OF PERIOD		 <u>217,621</u>	 <u>39,058</u>
 <b>CASH AT END OF PERIOD</b>	 <b>3</b>	 <u>288,174</u>	 <u>217,621</u>

The accompanying notes form part of these accounts

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30TH JUNE 2001**

**1. ACCOUNTING METHODS**

The financial report is a general purpose financial report that has been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and the Workplace Relations Act.

In accordance with generally accepted accounting principles for Trade Unions, membership contributions are accounted for on a cash receipts basis. Otherwise, the financial report is prepared using the accruals basis of accounting and on the basis of historical costs. The accounting policies have been consistently applied unless otherwise stated.

In particular:

- a) The financial report has not been adjusted to record either changes in the general purchasing power of the dollar or in prices of specific assets.
- b) Property, plant and equipment are brought to account at cost or Committee of Management valuation less where applicable any accumulated depreciation. The carrying value of property, plant and equipment is reviewed annually by the Committee of Management to ensure it is not in excess of the recoverable amount from the assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected cash flows have not been discounted to their present values in determining recoverable amounts. Depreciation of fixed assets is calculated under the diminishing value and straight line method in order to write the assets off over their useful life.

The depreciation rates used for each class of assets are:-

Class of Fixed Asset	Depreciation rate
Buildings	2.5%
Motor Vehicles	22.5%
Office Equipment	10% - 36%
Fixtures	5%
Library	11.25%

- c) Provision is made for the Branch's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements arising from wages and salaries, annual leave and long service leave which are expected to be settled within one year, have been measured at their nominal amounts. Employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements. Contributions made by the Branch to employee superannuation funds are charged as an expense when incurred.

# AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION SOUTH AUSTRALIAN BRANCH

## NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2001

### 1. ACCOUNTING METHODS(cont)

- d) The rules of the Union provide that all property and assets are held in the name of the Union. This particularly applies to property acquired from Branch funds but which is registered in the name of the Union. Branch funds themselves form part of the property of the Union.

The Union policy is for assets and property acquired from Branch funds to be accounted for in the financial report of the Branch from whose funds the assets were acquired.

Similarly, all income received by a Branch (whether in the form of entrance fees, contributions, fines, fees, levies, dues or penalties or by way of investments and the like) is accounted for in the financial report of that Branch even though such income is the property of the Union.

- e) Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.
- f) No provision for income tax is necessary as Trade Unions are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

#### g) Financial Instruments

##### Interest Rate Risk.

The Branch's exposure to interest rate risk, which is the risk that the financial instruments value will fluctuate as a result of changes in the market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing within 1 year	
	2001	2000	2001	2000	2001	2000
			\$	\$	\$	\$
Cash	0.5%	1.0%	287,044	216,491	-	-
Investments	6.6%	5.4%	-	-	120,000	320,602
Total Financial Assets			<u>287,044</u>	<u>216,491</u>	<u>120,000</u>	<u>320,602</u>
Total Financial Liabilities			-	-	-	-

Loans are non-interest bearing.

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30TH JUNE 2001**

**1. ACCOUNTING METHODS(cont)**

**Net Fair Values**

The net fair value of term deposits and loans are determined by discounting the cash flows at market interest rates of similar assets to their present value. The net fair value of unlisted shares has been based on a reasonable estimate of the underlying net assets or discounted cash flows of the shares. No financial assets and financial liabilities are readily traded on organised markets in standardised form. The net fair value of these items and other assets and other liabilities approximates their carrying value and are disclosed in the balance sheet and the notes to and forming part of the accounts.

**Credit Risk**

The Branch does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into. The maximum exposure to credit risk is the carrying amount of the financial asset as disclosed in the balance sheet and notes to and forming part of the accounts.

**2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which reads as follows:-

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation, or a Registrar, make the specified information available to the member or Registrar, in such manner and within such time as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

<b>3. CASH</b>	<b>30.6.01</b>	<b>30.6.00</b>
	<b>\$</b>	<b>\$</b>
Cash at Bank	287,044	216,491
Cash on Hand	<u>1,130</u>	<u>1,130</u>
	<u>288,174</u>	<u>217,621</u>

For the purposes of the cash flow statement, cash includes cash on hand, at call deposits with banks or financial institutions and investments in money market instruments maturing in less than two months.



**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30TH JUNE 2001

<b>4. FIXED ASSETS</b>	<b>30.6.01</b>	<b>30.6.00</b>
	<b>\$</b>	<b>\$</b>
Land and Buildings at cost		
Mile End	3,121,176	3,121,175
Less Accumulated Depreciation on		
Deemed cost of Building	<u>699,163</u>	<u>653,910</u>
	<u>2,422,013</u>	<u>2,467,265</u>
Motor Vehicle at cost	552,010	351,859
Less: Accumulated Depreciation	<u>112,055</u>	<u>106,037</u>
	<u>439,955</u>	<u>245,822</u>
Office Equipment at cost	870,329	866,507
Less: Accumulated Depreciation	<u>725,758</u>	<u>701,386</u>
	<u>144,571</u>	<u>165,121</u>
Fixtures at cost	446,355	446,355
Less Accumulated Depreciation	<u>205,157</u>	<u>192,462</u>
	<u>241,198</u>	<u>253,893</u>
Library at cost	19,465	19,465
Less: Accumulated Depreciation	<u>17,752</u>	<u>17,534</u>
	<u>1,713</u>	<u>1,931</u>
Total Fixed Assets	<u>3,249,450</u>	<u>3,134,032</u>

Movements in carrying amounts

	Land & Building	Motor Vehicles	Office Equipment	Fixtures	Library	Total
Balance at the beginning of the year	2,467,265	245,822	165,121	253,893	1,931	3,134,032
Additions		312,063	3,822			315,885
Disposals		(45,920)				(45,920)
Depreciation Expenses	(45,252)	(72,010)	(24,372)	(12,695)	(218)	(154,547)
Balance at the end of the year	2,422,013	439,955	144,571	241,198	1,713	3,249,450

# AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION SOUTH AUSTRALIAN BRANCH

## NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2001

### 5. RELATED PARTY INFORMATION

Transactions with related parties are on normal commercial terms on conditions no more favourable than those available to other parties unless otherwise stated.

#### (a) Directors

Branch President  
BALDE Sue

Branch Secretary  
BUTLER Mark

#### (b) Executive Members

ADAMS	Philip Craig
BALDE	Sue
BOYLE	Tony
BURNS	Michelle
CHUMBLEY	Michael
COLBEY	Ross
CUMING	Trevor
DEVRIES	Bryan
DI TROIA	David
DROHAN	Joyce Ann
DUTKA	Coralie
FIELD	Christopher
FERGUSON	Artie
GIBBONS	Helen
GROSS	Irene
HOCKEY	Raymond
HOCKING	Les
HOLLINSHEAD	Helen
INGLIS	John
IVANCEVIC	Dragon
JEFFRIES	Trevor
KOHLBERGER	Maryanne

#### Executive Members

LANE	John
LEWIS	Craig
MACRAE	Boyd
MARTIN	Paul
MCGLENCHY	Tracey
MIELKE	Mathias
MILLWARD	Jennifer
PETERS	Denise
PHILLIPS	Jim
PLANT	Helen
PRITCHARD	Barry
RALPH	Kevin
ROWETT	Peter
RYANS	Timothy
TAKACS	Julie
THORPE	Sue
TIPPINS	Gary
TYLER	Kevin
VICKERS	Raelene
WADDINGTON	Stanley
WEEKS	Mark

- (c) Aggregate remuneration received or receivable by directors and executive members (Officials) during the year ended 30th June 2001 was \$251,880 (2000:\$330,934). Aggregate remuneration received or receivable by executive members (Branch Executive) during the year ended 30th June 2001 was \$4,431 (2000:\$2,320). Aggregate of amounts paid to a superannuation plan by the branch in connection with the retirement of the directors during the year ended 30th June 2001 \$24,444 (2,000:\$35,652)
- (d) The ultimate controlling entity of the Branch is the Australian Liquor Hospitality and Miscellaneous Workers Union National Council.
- (e) Sustentation fees paid or payable to the National Council for the year ended 30th June 2001 were \$573,086 (2000:\$558,429).

**AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION  
SOUTH AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30TH JUNE 2001**

<b>6. Reconciliation of Cash Flow from Operations with Operating Surplus/Deficit for Period:-</b>	<b>30.6.01</b>	<b>30.6.00</b>
	<b>\$</b>	<b>\$</b>
Operating Surplus/(Deficit) after Abnormal Items	(177,237)	(125,741)
Non Cash Flows in operating Surplus/(Deficit)		
- Depreciation	154,546	138,795
- (Profit)/Loss on Sale of Fixed Assets	3,970	(5,409)
Changes to Assets & Liabilities		
- Decrease/(Increase) in Interest Receivable	7,042	8,387
- Decrease/(Increase) in Sundry Debtors and Prepayments	26,366	(8,889)
- Increase/(Decrease) in Sustentation Fees Payable	32,197	(4,279)
- Increase/(Decrease) in Sundry Creditors and Accruals	108,770	(11,970)
- Increase/(Decrease) in Provision for Legal Fees	(53,600)	(1,457)
- Increase/(Decrease) in Provision for Leave	<u>41,831</u>	<u>(12,341)</u>
Net Cash Provided By/(Used In) Operating Activities	<u>143,885</u>	<u>(22,904)</u>

**7. Provision for Legal Fees**

The Branch has undertaken to pay legal fees on behalf of a number of members in regard to Workers Compensation claims. The estimated unbilled fees for incomplete claims as at 30th June 2001 is \$0 (2000: \$53,600), as there is no current or expected legal action on outstanding claims.

**8. Operating Lease Commitments**

Non- cancellable operating leases contracted for but not capitalised in the accounts

Payable	<b>30.6.01</b>	<b>30.6.00</b>
	<b>\$</b>	<b>\$</b>
- not longer than 1 year	-	41,691
- longer than 1 year but not longer than 2 years	-	-
- longer than 2 years but not longer than 5 years	-	-
- longer than 5 years	-	-

**SUMMARY OF THE FINANCIAL ACCOUNTS OF  
AUSTRALIAN LIQUOR, HOSPITALITY AND MISCELLANEOUS WORKERS UNION,  
SOUTH AUSTRALIAN BRANCH**

**FOR THE YEAR ENDED 30TH JUNE 2001**

The financial accounts of the South Australian Branch 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 Auditors' Report, Accounts and Statements will be supplied free of charge to members who request same.

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD 1st July 2000 TO 30th June 2001.**

<b>Income</b>	<b>2001</b>	<b>2000</b>
	<b>\$</b>	<b>\$</b>
Contributions	3,247,082	3,393,276
Other Income	<u>286,870</u>	<u>267,398</u>
<b>Total Income</b>	3,533,952	3,660,674
<b>Less: Total Expenditure</b>	<u>3,711,189</u>	<u>3,786,415</u>
<b>Surplus/(Deficit) for the Period</b>	<u>(177,237)</u>	<u>(125,741)</u>

**BALANCE SHEET AS AT 30th June 2001**

<b>Accumulated Funds</b>	<u>2,677,564</u>	<u>2,854,801</u>
Represented by:		
Current Assets	320,174	283,029
Investments	120,096	320,698
Non Current Assets	27,451	27,451
Fixed Assets	<u>3,249,450</u>	<u>3,134,032</u>
<b>Total Assets</b>	<u>3,717,171</u>	<u>3,765,210</u>
<b>Less: Total Liabilities</b>	<u>1,017,076</u>	<u>910,409</u>
<b>Net Assets</b>	<u>2,677,564</u>	<u>2,854,801</u>



**AUSTRALIAN INDUSTRIAL REGISTRY**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 8888  
Fax: (02) 9380 8990

Jeff Lawrence  
National Secretary  
ALHMWU  
Locked Bag 9  
Haymarket NSW 1240

Dear Mr Lawrence

**Re: Lodgement of Summary of Financial Accounts for LHMU South Australian Branch for  
Year End 30 June 2001 (FR2001/444)**

Receipt is acknowledged of the above mentioned summary and financial statements which were lodged in the Registry on 11 September 2001.

The summary meets the requirements of subsection 279(2) of the *Workplace Relations Act 1996* ('the Act').

I note your request for an extension of time to provide this summary to members as required by subsection 279(3) of the Act. Pursuant to this subsection, I allow the Branch until 15 January 2002 to supply a copy of the summary to its members by publication in the December issue of *Union News - Focus on South Australia*.

Yours sincerely,

Margaret Buchanan  
Deputy Industrial Registrar

24 September 2001

File Number: 2001/444

**Check list for summaries lodged under sub section 279(2)**

Organisation: LHMD 108V-SA1

Office: STH. AUST.

Financial Year ended: 30 JUN 2001

Date Received: 11 SEP 01

Date of Secretary's Letter: 7 SEP 01

Summary supplies in accordance with Resolution: (Yes)/No

**Auditor's Certification**

Firm: NELSON WHEELER

Signatory: GR ASHBY

Registered Company Auditor (or Prescribed Alternative): (Yes)/No

Date: 28 AUG 01

Fair & Accurate: "CONSISTENT" (Yes)/No

Deficiency, failure or shortcoming contained in Auditor's report: Yes/(No)

Copies of full accounts available free of charge on request: (Yes)/No

Section 274(4) Notice: (Yes)/No

Summary filed before supply to members: (Yes)/No

Comments:

Prepared (Signature)

Date: 17/9/01

Checked \_\_\_\_\_

Date: / /

**National Office**  
Level 9  
187 Thomas Street  
Haymarket NSW 2000

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Haymarket NSW 1240

**Telephone:** (02) 8204 7202  
**Facsimile:** (02) 9281 4480  
**E-mail:** lhmu@lhmu.org.au

**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



7 September, 2001

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

Dear Ms Buchanan

**re: SOUTH AUSTRALIAN ACCOUNTS**

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

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

It is proposed that this journal be printed and forwarded to members in mid December 2001. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2002.

I advise that the accounts, including the summary, were made available on 28 August 2001.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'Jeff Lawrence', is positioned above the printed name of the National Secretary.

**JEFF LAWRENCE**  
**NATIONAL SECRETARY**

Enc.

**SUMMARY OF THE FINANCIAL ACCOUNTS OF  
AUSTRALIAN LIQUOR, HOSPITALITY AND MISCELLANEOUS WORKERS UNION,  
SOUTH AUSTRALIAN BRANCH**

*FOR THE YEAR ENDED 30TH JUNE 2001*

The financial accounts of the South Australian Branch 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 Auditors' Report, Accounts and Statements will be supplied free of charge to members who request same.

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**SUMMARY OF THE FINANCIAL ACCOUNTS OF  
AUSTRALIAN LIQUOR, HOSPITALITY AND MISCELLANEOUS WORKERS UNION,  
SOUTH AUSTRALIAN BRANCH**

**FOR THE YEAR ENDED 30TH JUNE, 2001 (CONT)**

**Information to be Provided to Members or Registrar**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which read as follows:-

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation, or a Registrar, make the specified information available to the member of Registrar, in such manner and within such time as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar, shall provide to a member information received because of an application made at the request of the member.

**Auditors' Certificate**

To the members of the Australian Liquor, Hospitality and Miscellaneous Workers Union, South Australian Branch.

We have audited the summarised financial report of the Australian Liquor, Hospitality and Miscellaneous Workers Union, South Australian Branch for the year ended 30th June 2001 in accordance with Australian Auditing Standards.

In our opinion, the information reported in the summarised financial report is consistent with the annual statutory financial report from which it is derived and upon which we expressed an unqualified opinion in our report to the members dated 28<sup>th</sup> August 2001

The audit report 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 annual statutory financial report.

**NELSON WHEELER**  
Chartered Accountants

**G R ASHBY - FCA**

Registered under the Corporations Law  
200 East Terrace, Adelaide SA 5000

Dated 28<sup>th</sup> August 2001