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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



3 September, 2002

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.

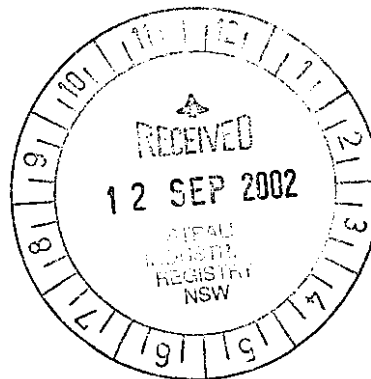
It is proposed that this journal be printed and forwarded to members in mid December 2002. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2003.

I advise that the accounts, including the summary, were made available on 27 August 2002.

Yours sincerely

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 2002

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 2001 TO 30th June 2002.**

Income	2002	2001
	\$	\$
Contributions	3,366,513	3,247,082
Other Income	<u>278,242</u>	<u>286,870</u>
Total Income	3,644,755	3,533,952
Less: Total Expenditure	<u>3,755,168</u>	<u>3,711,189</u>
Surplus/(Deficit) for the Period	<u>(110,413)</u>	<u>(177,237)</u>

BALANCE SHEET AS AT 30th June 2002

Accumulated Funds	<u>2,567,151</u>	<u>2,677,564</u>
Represented by:		
Current Assets	243,917	320,174
Investments	120,096	120,096
Non Current Assets	27,451	27,451
Fixed Assets	<u>3,157,865</u>	<u>3,249,450</u>
Total Assets	<u>3,549,329</u>	<u>3,717,171</u>
Less: Total Liabilities	<u>982,178</u>	<u>1,039,607</u>
Net Assets	<u>2,567,151</u>	<u>2,677,564</u>

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

FOR THE YEAR ENDED 30TH JUNE, 2002 (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 2002 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 27th August 2002.

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.


.....
G/R ASHBY – FCA

NELSON WHEELER
Chartered Accountants

Registered under the Corporations Act 2001
200 East Terrace, Adelaide SA 5000

Dated 26 August 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Jeff Lawrence
National Secretary
ALHMWU
Locked Bag 9
HAYMARKET NSW 1240

Dear Mr Lawrence

**Re: Lodgement of Summary of Financial Accounts for LHMU South Australian Branch for
the year ending 30 June 2002 (FR2002/583)**

Receipt is acknowledged of the abovementioned summary and financial statements which were lodged in the Registry of 12 September 2002.

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 2003 to supply a copy of the summary to its members by publication in the December 2002 issue of *Union News - Focus on South Australia*.

Yours sincerely,

Michael Ellis
Deputy Industrial Registrar

24 September 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/583

Mr Mark Butler
Branch Secretary
South Australian Branch
ALHMWU
101 Henley Beach Road
MILE END SA 5031

Dear Mr Butler

Re: ALHMWU South Australian Branch - Outstanding Financial Documents
Workplace Relations Act 1996

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June 2002.

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

Therefore, I request your written advice **by Monday 12 May 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this letter please contact me on (02) 8374 6618.

Yours sincerely



Belinda Penna
for Deputy Industrial Registrar

16 April 2003

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FAXED



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

24th April 2003

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



Sue Balde - Branch President
Mark Butler - Branch Secretary

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Mile End SA 5031
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Dear Ms Penna,

Re: LHMU, South Australian Branch - Outstanding Financial Documents.

I acknowledge your letter dated 16th April 2003 and provide the following responses to your questions:

1. Accounts and Statements were prepared in July - August 2002.
2. The Audit Report was made to the Committee of Management on 22nd August 2002.
3. Copies of the Auditor's Report, Accounts and Statements were published to members in the Union magazine, posted to all members in January 2003.
4. Presentation of the documents subsequent to publication to the Committee of Management is to be made on 29th April 2003.
5. Lodgement of copies of the Financial documents following the presentation to our Committee of Management will take place prior to 12th May 2003.

Yours faithfully,

MARK BUTLER
Branch Secretary

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Level 9
187 Thomas Street
Haymarket NSW 2000

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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 May, 2003

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

Dear Mr Jenkins

re: SOUTH AUSTRALIAN BRANCH ACCOUNTS

I write further to my letter of 3 September 2002 concerning the financial documents of the South Australian Branch for the year ended 30 June 2002.

You have been previously supplied with a copy of the summary of the accounts which was published in the Summer edition of *Union News - 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 29 April 2003.

You have previously been advised that the auditor's report was received on 27 August 2002.

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 2002 are the financial statements presented to the Branch's Committee of Management on 29th April 2003.

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

29 April 2003

AUSTRALIAN LIQUOR HOSPITALITY
AND
MISCELLANEOUS WORKERS UNION

SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

30TH JUNE 2002

AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
SOUTH AUSTRALIAN BRANCH

BRANCH EXECUTIVE
STATEMENT OF THE COMMITTEE OF MANAGEMENT

We, Sue Balde and Rayd MacLae 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 2002.
- (b) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30th June 2002 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 2001, and the Auditor's Report thereon.

Sue Balde

Rayd MacLae

27 BM 2002

Dated 20 August 2002

**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 2002, the number of members of the Branch was 16,167.


In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June 2002.
- (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

27th
28th August 2002


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 2002, 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 include 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.

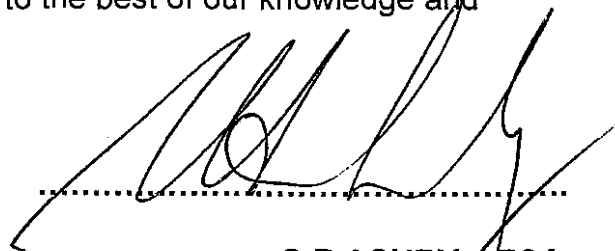
The audit opinion expressed in this report has been formed on the above basis.

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 2002;
 - (ii) the income and expenditure, deficit and cash flows of the Branch for the year ended 30th June 2002; 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.



G R ASHBY - FCA
NELSON WHEELER
Chartered Accountants

Registered under the Corporations Act 2001
200 East Terrace, Adelaide SA 5000

DATED 27 August 2002

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

BALANCE SHEET AS AT 30TH JUNE 2002

	Note	30.6.02 \$	30.6.01 \$
Accumulated Funds			
General Fund		<u>2,567,151</u>	<u>2,677,564</u>
Represented by Net Assets as follows:			
Current Assets			
Cash at Bank	3	206,290	287,044
Cash on Hand	3	719	1,130
Interest Receivable		5,282	2,913
Sundry Debtors and Prepayments		<u>31,626</u>	<u>29,087</u>
		<u>243,917</u>	<u>320,174</u>
Investments		<u>120,096</u>	<u>120,096</u>
Fixed Assets	4		
Land and Buildings		2,377,893	2,422,013
Motor Vehicles		390,230	439,955
Office Equipment		155,670	144,571
Fixtures		232,551	241,198
Library		<u>1,521</u>	<u>1,713</u>
		<u>3,157,865</u>	<u>3,249,450</u>
Other Non Current Assets			
Loans		<u>27,451</u>	<u>27,451</u>
TOTAL ASSETS		<u>3,549,329</u>	<u>3,717,171</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 2002

	Note	30.6.02 \$	30.6.01 \$
Less Liabilities			
Current Liabilities			
Provision for Accrued Annual Leave	1	379,560	384,526
Provision for Long Service Leave	1	263,642	259,426
National Council Sustentation Fees Payable		145,619	170,278
Sundry Creditors and Accruals		<u>164,694</u>	<u>202,846</u>
		<u>953,515</u>	<u>1,017,076</u>
Non Current Liabilities			
Provision for Long Service Leave	1	<u>28,663</u>	<u>22,531</u>
		<u>28,663</u>	<u>22,531</u>
Total Liabilities		<u>982,178</u>	<u>1,039,607</u>
NET ASSETS		<u>2,567,151</u>	<u>2,677,564</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 2002

	Note	30.6.02	30.6.01
Income		\$	\$
Contributions		3,366,513	3,247,082
Interest		8,598	24,247
National Organising Fund		70,000	70,000
HESTA – Donation		-	3,000
Rent - Govt of Aust		45,951	46,361
Rent - Adelaide Central Mission		39,107	34,669
Rent – CPSU		51,975	57,549
Rent - Pt Augusta House		-	-
Refund of Board Fees		14,920	10,466
Sale of Promotional Items		-	-
Workers Compensation Representation Costs		47,654	40,506
Sundry Income		<u>37</u>	<u>72</u>
Total Income		<u>3,644,755</u>	<u>3,533,952</u>
 Expenditure			
Accountancy Fees		16,545	31,680
Advertising		1,819	1,733
Affiliation Fees		133,581	131,754
Attendance Fees		22,342	18,756
Audit Fees		8,860	9,165
Bank Charges		9,217	10,473
Building Administration			
- Mile End		154,806	121,355
- Mt Gambier Office		1,905	5,195
- Pt Augusta Office		-	3,198
Commission		53,778	119,732
Computer Expenses		<u>20,002</u>	<u>27,343</u>
 Carried Forward		<u>422,855</u>	<u>480,384</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 2002(cont)

	Note	30.6.02 \$	30.6.01 \$
Brought Forward		422,855	480,384
Depreciation			
- Fixtures		12,147	12,695
- Furniture, Fittings and Office Machines		24,683	24,372
- Library		192	217
- Motor Vehicles		101,956	72,010
- Buildings		44,120	45,252
Donations		2,604	4,750
Election – Federal		22,550	-
Election – State		15,971	-
Fringe Benefits Tax		26,966	29,586
Federal Benefits		500	3,000
General Expenses		442	1,391
Insurance		30,401	24,152
Legal & Professional Fees – Workcover (Write Back)	7	-	(40,576)
Legal & Professional Fees – Other		982	12,166
Meeting Expenses		125,423	96,530
Motor Vehicle Expenses		70,367	83,418
Motor Vehicles Leasing Expense		-	42,466
National Council Sustentation Fees		572,308	573,086
Payroll Tax		76,958	82,198
Postage		31,854	31,167
Printing & Stationery		101,867	89,104
Printing & stationery – Aged Care Campaign		6,923	-
Provision for Annual Leave	1	198,799	241,000
Provision for Long Service Leave	1	27,805	68,494
Promotional Material		5,313	4,560
Puplications		12,266	14,026
Relocation - Staff		6,718	-
Rent Mt Gambier Office		911	9,470
Rent Pt Adelaide office		878	-
Rent Pt Augusta Office		-	13,741
Repairs & Maintenance Office Equip		2,976	3,961
SA Magazine - Focus on SA		<u>47,815</u>	<u>49,657</u>
Carried Forward		<u>1,995,550</u>	<u>2,072,277</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 2002

	Note	30.6.02 \$	30.6.01 \$
Brought Forward		1,995,550	2,072,277
Salaries - Officials		169,427	157,800
Salaries - Employees		1,190,564	1,154,679
Staff Amenities		7,757	8,778
Superannuation		228,648	200,968
Telephone		96,322	77,695
Training		4,807	7,194
Translating		284	586
Workcover Disbursements		2,744	2,081
Workcover Levy		<u>33,033</u>	<u>25,161</u>
Total Expenditure		<u>3,729,136</u>	<u>3,707,219</u>
Operating Surplus/(Deficit) for Period		(84,381)	(173,267)
Profit/(Loss) on Disposal of Fixed Assets		<u>(26,032)</u>	<u>(3,970)</u>
Surplus/(Deficit) for Period		(110,413)	(177,237)
Accumulated Funds at Beginning of Period		2,677,564	2,854,801
Accumulated Funds at End of Period		<u>2,567,151</u>	<u>2,677,564</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 2002

	Note	30.6.02	30.6.01
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members			
Contributions Received		3,703,164	3,571,790
Other Revenue			
Interest		6,229	31,289
Rent		137,033	138,579
Refund of Board Fees		14,920	10,466
Sale of Promotional Items			
Workers Compensation Representation Costs		50,027	42,448
National Organising Fund		70,000	70,000
Sundry Income		<u>37</u>	<u>3,072</u>
		3,981,410	3,867,644
 Payments to Suppliers and Employees		 (3,173,357)	 (3,046,366)
Other Payments			
Affiliation Fees		(133,581)	(131,754)
Donations & Election Campaigns		(41,125)	(4,750)
National Council Sustentation Fees		<u>(596,967)</u>	<u>(540,889)</u>
		<u>3,936,030</u>	<u>(3,723,759)</u>
 NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	 6	 <u>36,380</u>	 <u>143,885</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		88,357	41,950
Payments for property, plant & equipment		(205,902)	(315,884)
Payment for investments			
Proceeds from investments		<u>-</u>	<u>200,602</u>
 NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		 <u>(117,545)</u>	 <u>(73,332)</u>
 NET INCREASE/(DECREASE) IN CASH HELD		 <u>(81,165)</u>	 <u>70,553</u>
 CASH AT BEGINNING OF PERIOD		 <u>288,174</u>	 <u>217,621</u>
 CASH AT END OF PERIOD	 3	 <u>207,009</u>	 <u>288,174</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 2002**

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 2002

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) Revenues, expenses and assets are recognised net of the Goods and Services Tax(GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the asset or as part of an item of expense. Receivables and payables in the balance sheet are shown inclusive of GST
- 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	
	2002	2001	2002 \$	2001 \$	2002 \$	2001 \$
Cash	0.5%	0.5%	206,290	287,044	-	-
Investments	5.0%	6.6%	-	-	120,000	120,000
Total Financial Assets			<u>206,290</u>	<u>287,044</u>	<u>120,000</u>	<u>120,000</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 2002

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.

3. CASH	30.6.02	30.6.01
	\$	\$
Cash at Bank	206,290	287,044
Cash on Hand	<u>719</u>	<u>1,130</u>
	<u>207,009</u>	<u>288,174</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 2002**

4. FIXED ASSETS	30.6.02	30.6.01
	\$	\$
Land and Buildings at cost		
Mile End	3,121,176	3,121,176
Less Accumulated Depreciation on	<u>743,283</u>	<u>699,163</u>
Deemed cost of Building	<u>2,377,893</u>	<u>2,422,013</u>
Motor Vehicle at cost	523,792	552,010
Less: Accumulated Depreciation	<u>133,562</u>	<u>112,055</u>
	<u>390,230</u>	<u>439,955</u>
Office Equipment at cost	866,403	870,329
Less: Accumulated Depreciation	<u>710,733</u>	<u>725,758</u>
	<u>155,670</u>	<u>144,571</u>
Fixtures at cost	449,855	446,355
Less Accumulated Depreciation	<u>217,304</u>	<u>205,157</u>
	<u>232,551</u>	<u>241,198</u>
Library at cost	19,465	19,465
Less: Accumulated Depreciation	<u>17,944</u>	<u>17,752</u>
	<u>1,521</u>	<u>1,713</u>
Total Fixed Assets	<u>3,157,865</u>	<u>3,249,450</u>

Movements in carrying amounts

	Land & Building	Motor Vehicles	Office Equipment	Fixtures	Library	Total
Balance at the beginning of the year	2,422,013	439,955	144,571	241,198	1,713	3,249,450
Additions		148,746	53,656	3,500		205,902
Disposals		(96,515)	(17,874)			(114,389)
Depreciation Expenses	(44,120)	(101,956)	(24,683)	(12,147)	(192)	(183,099)
Balance at the end of the year	2,377,893	390,230	155,670	232,551	1,521	3,157,864

AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2002

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
ALTUS	Steve
BALDE	Sue
BERGINETTI	Rocco
BOYLE	Tony
BURNS	Michelle
CHUMBLEY	Michael
CLARK	Dave
COLBEY	Ross
CONNOR	Mark
CUMING	Trevor
Cussion	Bob
DEVRIES	Bryan
DI TROIA	David
DUTKA	Coralie
FIELD	Christopher
FERGUSON	Artie
GIBBONS	Helen
GOUVEIA	George
GROSS	Irene
HOCKEY	Raymond
HOCKING	Les
HOLLINSHEAD	Helen
IOANNOU	George
INGLIS	John
IVANCEVIC	Dragon
JEFFRIES	Trevor
KENNEDY	Phillip
KLEINGELD	Leo
KOHLBERGER	Maryanne
LANE	John
LEE	Diedre
LEWIS	Craig
LOVE	Ena

Executive Members

MACRAE	Boyd
MARTIN	Paul
MAY	Jackie
MCASKILL	Del
MCGLENCHY	Tracey
MIELKE	Mathias
MIKOLAJCZAK	Darek
MCILVA	Ron
MILLWARD	Jennifer
MONS	Tony
MORLEY	Ann
MOUSESDALE	David
PAINE	Ray
PANNUCCIO	Rocca
PETERS	Denise
PHILLIPS	Jim
PLANT	Helen
RALPH	Kevin
ROBERTS	Lyn
ROSSER	Ralph
ROWBOTTOM	Tim
ROWETT	Peter
RYANS	Timothy
SCHOLES	Paul
SHANE	Matt
STRINGER	Michelle
TAKACS	Julie
THORPE	Sue
TIPPINS	Gary
TYLER	Kevin
VICKERS	Raelene
VINCI	Frank
WADDINGTON	Stanley
WEEKS	Mark

AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2002

5. RELATED PARTY INFORMATION (CONT):

- (c) Aggregate remuneration received or receivable by directors and executive members (Officials) during the year ended 30th June 2002 was \$247,825 (2001:\$251,880). Aggregate remuneration received or receivable by executive members (Branch Executive) during the year ended 30th June 2002 was \$5,164 (2001:\$4,431). 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 2002 \$33,115 (2,001:\$24,444)
- (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 2002 were \$572,308 (2001:\$573,086).

6. Reconciliation of Cash Flow from Operations with Operating Surplus/Deficit for Period:-	30.6.02 \$	30.6.01 \$
Operating Surplus/(Deficit) after Abnormal Items	(110,413)	(177,237)
Non Cash Flows in operating Surplus/(Deficit)		
- Depreciation	183,098	154,546
- (Profit)/Loss on Sale of Fixed Assets	26,032	3,970
Changes to Assets & Liabilities		
- Decrease/(Increase) in Interest Receivable	(2,369)	7,042
- Decrease/(Increase) in Sundry Debtors and Prepayments	(2,539)	26,366
- Increase/(Decrease) in Sustentation Fees Payable	(24,659)	32,197
- Increase/(Decrease) in Sundry Creditors and Accruals	(38,152)	108,770
- Increase/(Decrease) in Provision for Legal Fees	-	(53,600)
- Increase/(Decrease) in Provision for Leave	<u>5,382</u>	<u>41,831</u>
Net Cash Provided By/(Used In) Operating Activities	<u>36,380</u>	<u>143,885</u>

7. Provision for Legal Fees

The Branch had 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 was \$0 as there was no current or expected legal action on outstanding claims.



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Jeff Lawrence
National Secretary
ALHMWU
Locked Bag 9
HAYMARKET NSW 1240

Dear Mr Lawrence

Re: Lodgement of Financial Accounts and Statements for the ALHMWU South Australian Branch for the year ending 30 June 2002 (FR2002/583)

Receipt is acknowledged of the abovementioned financial accounts and statements for the South Australian Branch for the year ending 30 June 2002, which were lodged in the Registry on 14 May 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

16 May 2003