



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/339-[108V-SA1]

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

Dear Mr Butler

**Re: ALHMWU - South Australian Branch - Financial
Reporting Obligations under *Workplace Relations Act 1996***

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

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

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

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

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

Yours sincerely

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

15 July, 2003

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Haymarket NSW 2000

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Helen Creed
National President

Jeff Lawrence
National Secretary

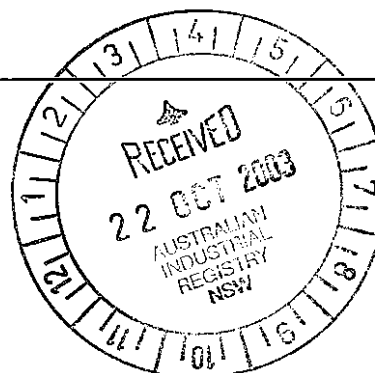
Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

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



9 October, 2003

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



Dear Sir/Madam

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 Summer edition of *Union News* - SA. 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 December 2003 or early January 2004. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2004.

I advise that the accounts, including the summary, were made available on 27 August 2003.

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 2003

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 2002 TO 30th June 2003.**

Income	2003	2002
	\$	\$
Contributions	3,377,524	3,366,513
Other Income	<u>397,150</u>	<u>278,242</u>
Total Income	3,774,674	3,644,755
Less: Total Expenditure	<u>3,802,339</u>	<u>3,755,168</u>
Surplus/(Deficit) for the Period	<u>(27,665)</u>	<u>(110,413)</u>

BALANCE SHEET AS AT 30th June 2003

Accumulated Funds	<u>2,539,486</u>	<u>2,677,564</u>
Represented by:		
Current Assets	426,017	243,917
Investments	120,096	120,096
Non Current Assets	27,451	27,451
Fixed Assets	<u>3,102,828</u>	<u>3,157,865</u>
Total Assets	<u>3,676,392</u>	<u>3,549,329</u>
Less: Total Liabilities	<u>1,136,906</u>	<u>982,178</u>
Net Assets	<u>2,539,486</u>	<u>2,567,151</u>

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

FOR THE YEAR ENDED 30TH JUNE, 2003 (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 2003 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 26th August 2003

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 26th August 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

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

Dear Mr Lawrence

**Re: Lodgement of summary of financial accounts and extension of time to
supply to members - ALHMWU, South Australian Branch for year ending 30
June 2003 (FR 2003/339)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 22 October 2003.

The summary meets the requirements of subsection 279(2) of the *Workplace Relations Act 1996* ('the Act') and has been filed. We look forward to the final lodgement of the above statements and accounts in due course.

I refer to your letter dated 9 October 2003 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU - South Australian branch's financial statements to members of the Branch via the December journal.

Pursuant to subsection 279(3) of the Act, I allow the organisation and Branch until 15 January 2004 to supply a copy of the statements to the members by way of publication.

Yours sincerely

Barry Jenkins
Deputy Industrial Registrar

23 October 2003

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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

Australian
Liquor, Hospitality
and Miscellaneous
Workers Union



27 February, 2004

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 9 October 2003 concerning the financial documents of the South Australian Branch for the year ended 30 June 2003.

You have been previously supplied with a copy of the summary of the accounts which was published in the Summer edition of *Union News* – SA.

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 24th February 2004.

You have previously been advised that the auditor's report was received on 27 August 2003.

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 2003 are the financial statements presented to the Branch's Committee of Management on 24th February 2004,

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

24th February 2004

AUSTRALIAN LIQUOR HOSPITALITY
AND —
MISCELLANEOUS WORKERS UNION

SOUTH AUSTRALIAN BRANCH

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

30TH JUNE 2003

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

**BRANCH EXECUTIVE
STATEMENT OF THE COMMITTEE OF MANAGEMENT**

We, *Josephine Senarosa Balde* and *Tony Boyle* 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 2003.
- (b) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30th June 2003 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 2002, and the Auditor's Report thereon.

J.S. Balde

T. J. Boyle

Dated *26th August 03*

**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 2003, the number of members of the Branch was 16,495

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June 2003.
- (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.....26/8/03.....

**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 2003, 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.

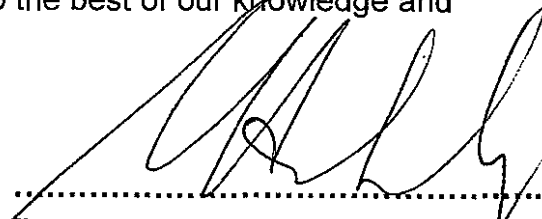
The audit opinion expressed in this report has been formed on the above basis.

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 2003;
 - (ii) the income and expenditure, deficit and cash flows of the Branch for the year ended 30th June 2003; 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... 26th August 2003

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

BALANCE SHEET AS AT 30TH JUNE 2003

	Note	30.06.03	30.6.02
Accumulated Funds		\$	\$
General Fund		<u>2,539,486</u>	<u>2,567,151</u>
Represented by Net Assets as follows:			
Current Assets			
Cash at Bank	3	217,755	206,290
Cash on Hand	3	702	719
Interest Receivable		5,147	5,282
Sundry Debtors and Prepayments		<u>202,413</u>	<u>31,626</u>
		<u>426,017</u>	<u>243,917</u>
Investments		<u>120,096</u>	<u>120,096</u>
Fixed Assets	4		
Land and Buildings		2,334,875	2,377,893
Motor Vehicles		381,818	390,230
Office Equipment		153,091	155,670
Fixtures		231,695	232,551
Library		<u>1,349</u>	<u>1,521</u>
		<u>3,102,828</u>	<u>3,157,865</u>
Other Non Current Assets			
Loans		<u>27,451</u>	<u>27,451</u>
TOTAL ASSETS		<u>3,676,392</u>	<u>3,549,329</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 2003

	Note	30.06.03	30.6.02
		\$	\$
Less Liabilities			
Current Liabilities			
Provision for Accrued Annual Leave	1	427,172	379,560
Provision for Long Service Leave	1	360,186	263,642
National Council Sustentation Fees Payable		160,388	145,619
Sundry Creditors and Accruals		<u>168,176</u>	<u>164,694</u>
		<u>1,115,922</u>	<u>953,515</u>
Non Current Liabilities			
Provision for Long Service Leave	1	<u>20,984</u>	<u>28,663</u>
		<u>20,984</u>	<u>28,663</u>
Total Liabilities		<u>1,136,906</u>	<u>982,178</u>
NET ASSETS		<u>2,539,486</u>	<u>2,567,151</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 2003

	Note	30.06.03 \$	30.6.02 \$
Income			
Contributions		3,377,524	3,366,513
Interest	—	14,607	8,598
National Organising Fund		157,500	70,000
Rent - Govt of Aust		49,794	45,951
Rent - Adelaide Central Mission		44,259	39,107
Rent – CPSU		48,472	51,975
Refund of Board Fees		10,889	14,920
Workers Compensation Representation Costs		59,768	47,654
Sundry Income		<u>8,843</u>	<u>37</u>
Total Income		<u>3,771,656</u>	<u>3,644,755</u>
Expenditure			
Accountancy Fees		6,151	16,545
Advertising		2,542	1,819
Affiliation Fees		132,106	133,581
Attendance Fees		24,622	22,342
Audit Fees		9,366	8,860
Bad Debts		2,872	-
Bank Charges		9,442	9,217
Building Administration			
- Mile End		147,821	154,806
- Mt Gambier Office			1,905
Commission		56,597	53,778
Computer Expenses		<u>9,467</u>	<u>20,002</u>
Carried Forward		<u>400,985</u>	<u>422,855</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 2003(cont)

	Note	30.06.03 \$	30.6.02 \$
Brought Forward		400,985	422,855
Depreciation			
- Fixtures		12,447	12,147
- Furniture, Fittings and Office Machines		32,302	24,683
- Library		172	192
- Motor Vehicles		93,432	101,956
- Buildings		43,017	44,120
Donations		3,418	2,604
Election – Federal		-	22,550
Election – State		-	15,971
Long Service Benefits Tax		48,073	26,966
Funeral Benefits		909	500
General Expenses		627	442
Insurance		33,723	30,401
Legal - Unfair Dismissal		11,885	-
Legal & Professional Fees – Other		29,767	982
Meeting Expenses		100,910	125,423
Motor Vehicle Expenses		70,721	70,367
National Council Sustentation Fees		574,179	572,308
Payroll Tax		80,642	76,958
Postage		33,511	31,854
Printing & Stationery		62,149	101,867
Printing & stationery – Campaign Fund		25,311	6,923
Provision for Annual Leave	1	239,401	198,799
Provision for Long Service Leave	1	94,649	27,805
Promotional Material		1,874	5,313
Publications/Subscriptions		16,554	12,266
Relocation – Staff		-	6,718
Rent Mt Gambier Office		-	911
Rent Pt Adelaide office		200	878
Repairs & Maintenance Office Equip		3,811	2,976
SA Magazine - Focus on SA		<u>52,117</u>	<u>47,815</u>
Carried Forward		<u>2,066,786</u>	<u>1,995,550</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 2003

	Note	30.06.03 \$	30.6.02 \$
Brought Forward		2,066,786	1,995,550
Salaries - Officials		192,470	169,427
Salaries - Employees	—	1,139,843	1,190,564
Salaries – Carr/Fenwick		45,921	
Staff Amenities		8,316	7,757
Superannuation		246,759	228,648
Telephone		76,389	96,322
Training		(1,052)	4,807
Translating		339	284
Workcover Disbursements		2497	2,744
Workcover Levy		<u>24,071</u>	<u>33,033</u>
Total Expenditure		<u>3,802,339</u>	<u>3,729,136</u>
Operating Surplus/(Deficit) for Period		(30,683)	(84,381)
Profit/(Loss) on Disposal of Fixed Assets		<u>3,018</u>	<u>(26,032)</u>
Surplus/(Deficit) for Period		(27,665)	(110,413)
Accumulated Funds at Beginning of Period		2,567,151	2,677,564
Accumulated Funds at End of Period		<u>2,539,486</u>	<u>2,567,151</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 2003

	Note	30.06.03 \$	30.6.02 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members			
Contributions Received		3,715,216	3,703,164
Other Revenue			
Interest		14,742	6,229
Rent		142,525	137,033
Refund of Board Fees		10,889	14,920
Workers Compensation Representation Costs		57,930	50,027
National Organising Fund		157,500	70,000
Sundry Income		8,843	37
		<u>4,107,105</u>	<u>3,981,410</u>
) Payments to Suppliers and Employees			
		(3,220,590)	(3,173,357)
Other Payments			
Affiliation Fees		(132,106)	(133,581)
Donations & Election Campaigns		(3,418)	(41,125)
National Council Sustentation Fees		<u>(616,828)</u>	<u>(596,967)</u>
		<u>3,972,942</u>	<u>3,936,030</u>
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	6	<u>134,763</u>	<u>36,380</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		87,079	88,357
Payments for property, plant & equipment		(210,394)	(205,902)
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		<u>(123,315)</u>	<u>(117,545)</u>
) NET INCREASE/(DECREASE) IN CASH HELD			
		<u>11,448</u>	<u>(81,165)</u>
CASH AT BEGINNING OF PERIOD		<u>207,009</u>	<u>288,174</u>
CASH AT END OF PERIOD	3	<u>218,457</u>	<u>207,009</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 2003**

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.
-) 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	18.75% - 22.5%
Office Equipment	10% - 37.5%
Fixtures	5% - 11.25%
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 2003

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	
	2003	2002	2003	2002	2003	2002
			\$	\$	\$	\$
Cash	0.5%	0.5%	218,457	206,290	-	-
Investments	4.76%	5.0%	-	-	120,000	120,000
Total Financial Assets			<u>218,457</u>	<u>206,290</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 2003**

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	30.6.03	30.6.02
	\$	\$
Cash at Bank	217,755	206,290
Cash on Hand	<u>702</u>	<u>719</u>
	<u>218,457</u>	<u>207,009</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 2003**

4. FIXED ASSETS	30.06.03	30.6.02
	\$	\$
Land and Buildings at cost Mile End	3,121,176	3,121,176
Less Accumulated Depreciation on Deemed cost of Building	<u>786,301</u>	<u>743,283</u>
	<u>2,334,875</u>	<u>2,377,893</u>
Motor Vehicle at cost	526,864	523,792
Less: Accumulated Depreciation	<u>145,046</u>	<u>133,562</u>
	<u>381,818</u>	<u>390,230</u>
Office Equipment at cost	896,126	866,403
Less: Accumulated Depreciation	<u>743,035</u>	<u>710,733</u>
	<u>153,091</u>	<u>155,670</u>
Fixtures at cost	461,447	449,855
Less Accumulated Depreciation	<u>229,752</u>	<u>217,304</u>
	<u>231,695</u>	<u>232,551</u>
Library at cost	19,465	19,465
Less: Accumulated Depreciation	<u>18,116</u>	<u>17,944</u>
	<u>1,349</u>	<u>1,521</u>
Total Fixed Assets	<u>3,102,828</u>	<u>3,157,865</u>

Movements in carrying amounts

	Land & Building	Motor Vehicles	Office Equipment	Fixtures	Library	Total
Balance at the beginning of the year	2,377,892	390,230	155,670	232,551	1,521	3,157,864
Additions		169,080	29,723	11,591		210,394
Disposals		(84,060)				(84,060)
Depreciation Expenses	(43,017)	(93,432)	(32,302)	(12,447)	(172)	(181,370)
Balance at the end of the year	2,334,875	381,818	153,091	231,695	1,349	3,102,828

AUSTRALIAN LIQUOR HOSPITALITY AND MISCELLANEOUS WORKERS UNION
SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2003

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

ALTUS	Steve
BERGINETTI	Rocco
BOYLE	Tony
BURNS	Michelle
CLARK	Dave
CONNOR	Mark
CUMING	Trevor
CUSSION	Bob
DEVRIES	Bryan
DI TROIA	David
DUTKA	Coralie
FIELD	Christopher
GIBBONS	Helen
GOUVEIA	George
HOCKEY	Raymond
HOCKING	Les
HOLLINSHEAD	Helen
IOANNOU	George
INGLIS	John
IVANCEVIC	Dragon
JADRESIC	Vesna
JEFFRIES	Trevor
KENNEDY	Phillip
KEXEL	Raelene
KLEINGELD	Leo
KOHLBERGER	Maryanne
LEE	Diedre
LEWIS	Craig
LOVE	Ena
MACRAE	Boyd

Executive Members

MAY	Jackie
MIELKE	Mathias
MIKOLAJCZAK	Darek
MCILVAR	Ronald
MILLWARD	Jennifer
MONS	Tony
MORLEY	Ann
MOUSESDALE	David
PAINE	Ray
PANNUCCIO	Rocco
PHILLIPS	Jim
PIERCE	Elizabeth
PLANT	Helen
RALPH	Kevin
ROBERTS	Lyn
ROSSER	Ralph
ROWBOTTOM	Tim
ROWLETT	Peter
SCHOLES	Paul
SHANE	Matt
SMITH	Amanda
SOUTHWELL	Julian
SPRY	John
STRINGER	Michelle
SUTTON	Joanne
TAKACS	Julie
THORPE	Sue
TYLER	Kevin
VINCI	Frank
WADDINGTON	Stanley

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2003**

5. RELATED PARTY INFORMATION (CONT):

- (c) Aggregate remuneration received or receivable by directors and executive members (Officials) during the year ended 30th June 2003 was \$264,292 (2002:\$247,825). Aggregate remuneration received or receivable by executive members (Branch Executive) during the year ended 30th June 2003 was \$7,258 (2002:\$5,164). 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 2003 \$38,453 (2002:\$33,115)
- (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 2003 were \$574,179 (2002:\$572,308).

6. Reconciliation of Cash Flow from Operations with Operating Surplus/Deficit for Period:-	30.06.03 \$	30.6.02 \$
Operating Surplus/(Deficit) after Abnormal Items	(27,665)	(110,413)
Non Cash Flows in operating Surplus/(Deficit)		
- Depreciation	181,370	183,098
- (Profit)/Loss on Sale of Fixed Assets	(3,018)	26,032
Changes to Assets & Liabilities		
- Decrease/(Increase) in Interest Receivable	135	(2,369)
- Decrease/(Increase) in Sundry Debtors and	(170,787)	(2,539)
F payments		
- Increase/(Decrease) in Sustentation Fees Payable	14,769	(24,659)
- Increase/(Decrease) in Sundry Creditors and Accruals	3,482	(38,152)
- Increase/(Decrease) in Provision for Legal Fees	-	-
- Increase/(Decrease) in Provision for Leave	<u>136,477</u>	<u>5,382</u>
Net Cash Provided By/(Used In) Operating Activities	<u>134,763</u>	<u>36,380</u>

7. Contingency for Legal Fees

The Branch has undertaken to pay legal fees on behalf of a number of members in regard to Employee Compensation claims, but only where the claim by the member is unsuccessful. The unbilled legal fees that the Union may be liable to pay for incomplete claims as at 30th June 2003 is estimated at \$12,250.00.



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 2003 (FR2002/339)**

Receipt is acknowledged of the abovementioned financial accounts and statements
which were lodged in the Registry on 5 March 2004.

The documents have been filed. Thank you for your attention to this matter.

If I can be of any assistance to you please do not hesitate to call me on
02 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

5 March 2004