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 Financial Statements for LHMU Tasmanian Branch for year ended 30 June 2001 (FR2001/398)

Receipt is acknowledged of the abovementioned financial statements, which were lodged in the Registry on 10 April 2002.

These documents have now been filed.

Should you have any enquires, please do not hesitate to contact me on (02) 8374 6509.

Yours sincerely,

Belinda Penna

Robin Godfrey

Assistant Manager, NSW Registry

17 April 2002

TK 2001/398

National Office Level 9 187 Thomas Street Haymarket NSW 2000

Locked Bag 9 Haymarket NSW 1240

Telephone: (02) 9281 9511 Facsimile: (02) 9281 4480 E-mail: Ihmu@Ihmu.org.au Web address: www.lhmu.org.au Helen Creed
National President

Jeff Lawrence National Secretary

Jeff Carr Deputy National Secretary Australian Liquor, Hospitality and Miscellaneous Workers Union



10 April, 2002

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

Dear Ms Buchanan

re: TASMANIAN BRANCH ACCOUNTS

I write further to my letter of 31 August 2001 concerning the financial documents of the Tasmanian 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 - Tasmania*.

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 March 2002.

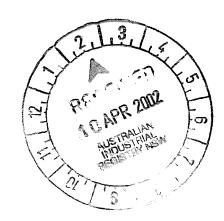
You have previously been advised that the auditor's report was received on 28 August 2001.

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

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



CERTIFICATE

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

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

Signed. March 2002.

Australian Liquor Hospitality and Miscellaneous Workers' Union

Tasmanian Branch

Financial Statements

For the year ended 30 June 2001

Wise Lord & Ferguson Chartered Accountants

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2001

	2001	2000
INCOME		
Membership Contributions	659,041	700,611
Hospitality and Contract Cleaning Project Funds	-	20,000
Reimbursements from Federal Office	31,082	15,425
Rent Received	4,460	5,399
Sundry Income	2,602	12,142
Commission from Common Law Cases	-	6,150
Reimbursements Legal	12,547	8,961
National Organising Fund	10,000	10,000
Interest Received	4,790	2,541
Donations	200	. · -
Abnormal Income	1,080	-
Profit on Sale of Non-Current Assets	67,848	2,802
TOTAL INCOME	793,650	784,031

TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2001

	2001	2000
EXPENDITURE		
Accountancy Fees	2,100	3,200
Affiliation Fees	19,940	21,340
Annual Leave Provision	(808)	1,611
Audit Fees	5,000	5,000
Bank Charges	3,381	3,107
Catering & Functions	3,382	4,800
Commissions Allowed	12,704	14,046
Depreciation	27,508	33,631
Federal Council – Sustentation Fees	111,635	119,180
Fringe Benefits Tax	10,540	10,746
Information Technology Expenditure	5,390	10,193
Insurance	11,689	7,276
Publications & Subscriptions	57	2,486
Leasing Charges	10,493	7,605
Legal Costs	10,142	5,455
Light & Power	4,343	3,784
Long Service Leave	12,657	6,742
Meeting Expenses	6,381	4,245
Motor Vehicle Expenses	18,955	18,501
Payroll Tax	26,815	32,219
Postage & Freight	3,834	6,870
Printing & Stationery	12,940	15,207

TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2001

	2001	2000
EXPENDITURE CONT'D		
Miscellaneous	6,971	7,537
Rates & Taxes	7,629	7,400
Rent – Launceston Office	4,619	3,878
Repairs & Maintenance	5,302	4,702
Salaries & Allowances	387,475	393,648
Superannuation Contributions	44,038	44,359
Telephone & Fax	24,211	25,624
Training Courses	-	4,235
Training & Development	19,807	-
Travelling & Accommodation Expenses	9,177	12,364
Union Journal	-	2,914
TOTAL EXPENDITURE	828,307	843,905
NET OPERATING PROFIT / (LOSS)	(34,657)	(59,874)
Unappropriated Profits at Beginning of Year	429,143	489,017
UNAPPROPRIATED PROFIT AT 30 JUNE 2001	\$394,486	\$429,143
UNAFFROFRIATED FROFIT AT 30 JOINE 2001	======	=======

TASMANIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE 2001

\$394,486 	\$429,143 ======
230 - 10,993 47,860 (2,000) 11,665 72 90,713 788 2,457	86 19,573 10,203 61,568 (2,000) 103,466 29,521 47,731 28
162,778	270,176
456,510	426,783
456,510 173,734 (173,734)	426,783 173,734 (167,863) 5,871
	10,993 47,860 (2,000) 11,665 72 90,713 788 2,457

TASMANIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE 2001

	2001	2000
NON-CURRENT ASSETS CONT'D		
Motor Vehicles - At Cost Less: Accumulated Depreciation	112,980 (40,968)	139,867 (49,864)
	72,012	90,003
Leasehold Improvements Less: Accumulated Depreciation	14,181 (12,048)	14,181 (10,726)
	2,133	3,455
TOTAL NON-CURRENT ASSETS	530,655	526,112
TOTAL ASSETS	693,433	796,288
CURRENT LIABILITIES Sundry Creditors Motor Vehicle Finance Liability Provision for Long Service Leave Provision for Annual Leave	126,373 15,038 85,447 65,547 292,405	201,353 5,364 70,445 66,355 343,517
NON CURRENT LIABILITIES Provision for Long Service Leave Motor Vehicle Finance Liability	6,542 - 6,542	8,886 14,742 23,628
TOTAL LIABILITIES	298,947 	367,145
NET ASSETS	\$394,486 ======	\$429,143 ======

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2001

CASH FLOWS FROM OPERATING ACTIVITIES:	Notes	2001	2000
Interest Received Rent Received Receipts from Trading Transfer of Employee Entitlements Goods and Services Tax Paid Payments to Suppliers & Employees		4,030 4,460 757,653 (54,222) (839,100)	1,590 5,399 792,376 47,729 - (722,791)
Net Cash Provided by Operating Activities	4	(127,179)	124,303
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Property Acquisition of Motor Vehicles Proceeds from Sale of Motor Vehicles Proceeds from Sale of Property Proceeds from Short Term Deposits Cash Used In Investing Activities		(88,775) (8,928) 10,000 123,500 19,573 55,370	, , ,
CASH FLOW FROM FINANCING ACTIVITIES			
Finance lease payments		(6,315)	(4,230)
Net Cash Provided from Finance Activities		(6,315)	
Net Increase in Cash Held Cash at the Beginning of the Year		(78,124) 180,804	
CASH AT THE END OF THE YEAR	4	102,680	180,804

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

1. ACCOUNTING METHODS

Basis of Accounting

In accordance with generally accepted accounting principles for organisations the accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

In particular:

- (a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Depreciation of fixed assets is calculated on the straight line/reducing balance basis in order to write the assets off over their useful life.
- (c) Provisions for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment and in accordance with AASB 1028.
- (d) The provision for income tax is not necessary as "Trade Unions" are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

Change in Accounting Policies

The accounting policies adopted are consistent with those of the previous year.

TASMANIAN BRANCH

FOR THE YEAR ENDED 30 JUNE 2001

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirement 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 of that Act, 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 subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

3. <u>LEASING COMMITMENTS</u>

·	2001	2000
Payable - Not later than one year - Later than one year and not later than five years	15,979 -	6,691 15,618
Minimum Lease Payments	15,979	22,309
Less Future Finance Charges	941	2,203
Total Lease Liability	15,038	20,106
Shown in accounts as:		
- current liability - non-current liability	15,038 -	5,364 14,742
	15,308	20,106

TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2001

		2001	2000
. <u>NO</u>	TES TO THE STATEMENT OF CASH FLOWS		
(i)	Reconciliation of Cash For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks net of any outstanding bank overdrafts. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:-		
	Petty Cash Account	230	86
	Joint Operating Account	11,665	103,466
	Number Two Account	72	29,521
	Cash Deposit Account	90,713	47,731
		102,680	180,804
. (ii)	Reconciliation of Net Cash Provided by Operating Activities to Operating Profit after Tax:		
	Operating Profit (Loss)	(34,657)	(59,874)
	Interest Credited to Investment Account	-	(923)
	Annual Leave	(808)	18,285
	Long Service Leave	12,658	37,797
	Depreciation	27,508	33,631
	Leasing charges	1,247	(2.000)
	Profit on Sale of Non-current Assets	(67,848)	(2,802)
	Movement in Creditors	(74,980)	100,095
	Movement in Sundry Debtors	(790)	(3,608)
	Movement in Trade Debtors	13,708	1,732
	Movement in Accrued Interest receivable Goods and Services Tax Receivable accounts	(760) (2,457)	(30)
	Net Cash Provided from Operating Activities	(127,179)	124,303

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2001

5. REMUNERATION OF OFFICERS

The number of officers of Australian Liquor, Hospitality & Miscellaneous Workers' Union, Tasmanian Branch, whose remuneration (including Superannuation contributions) falls within the following bands:

2001 2000

\$50,000

\$59,999

2

2

6. RELATED PARTY DISCLOSURES

The officers of Australian Liquor, Hospitality & Miscellaneous Workers' Union, Tasmanian Branch during the financial year were:

President

Julie Smith

Vice President

Robert William Terry

Vice President

Royal (Mick) Leppard

Secretary

Darren Mathewson

Assistant Secretary

David O'Byrne

Executive Member

Marc Di Pretoro George Bullock

Executive Member

Ocorge Dunock

Executive Member

Simon Hughes

Executive Member

Peta Brinsmead

Details of loans to officers is Nil

There were no other transactions between the officers and the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2001

7. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The entity's exposure to interest rate risks and the effective interest rates of financial assets and financial liabilities.

		Fixed	interest rate maturi	ng in:			
Financial Instruments	Floating interest rate	1 year or less	Over 1 to 5 years	More than 5 years	Non-interest bearing	Total carrying amount as per the balance sheet	Weighted average effective interest rate
	2001	2001	2001	2001	2001	2001	2001
	\$	\$	\$	\$	\$	\$	%
(i) Financial assets							
Cash	102,680	-	-	-	-	102,680	3.15%
Receivables	-	-	_	-	60,098	60,098	N/A
Total Financial Assets	102,680	_	-	_	60,098	162,778	
(ii) Financial liabilities							
Creditors and Accruals	-	_	-	-	126,373	126,373	N/A
Lease Liability	-	15,038		-	-	15,038	7.00%
Total Financial Liabilities		15,038		-	126,373	141,411	

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2001

7. FINANCIAL INSTRUMENTS Cont.

b) Terms, conditions and accounting policies for Financial Instruments

The company's accounting policies, including the terms and conditions of each class of financial asset, financial liability.

Recognised Financial Instruments	Accounting Policies	Terms and Conditions
(i) Financial asse	ets	
Receivables	Trade receivables are carried at nominal amounts	Receivables are due within 30 days. Outstanding amounts are normally followed up with a reminder.
(ii) Financial Lia	bilities	
Trade creditors	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the company.	Trade liabilities are normally settled on 30 day terms with some accounts payable in 7 days.
Lease liability	The lease liability is accounted for in accordance with AASB 1008	As at balance date, the economic entity has a finance lease with an average leasterm of 1 year. The leases are unsecured.

c) Net Fair Values

The aggregate net fair values of financial assets and financial liabilities at the balance date, are as follows.

	Total carrying amount as per the balance sheet		Aggregate net fair value	
	2001	2000	2001	2000
Financial Assets				
Cash	102,680	180,804	102,680	180,804
Receivables	60,098	69,799	60,098	69,799
Investments	-	19,573		19,573
Financial Liabilities				
Creditors and Accruals	126,373	201,353	126,373	201,353
Lease Liability	15,038	20,106	15,038	20,106

TASMANIAN BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, PETA BRINSMEAD and ROYAL (MICK) LEPPARD, being two members of the Committee of Management of the AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION, TASMANIAN BRANCH, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001; and
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the twelve months ended 30 June 2001, in accordance with the rules of the organisation; and
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation 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 organisation, 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 organisation; and
- (iv) the accounts have been prepared in accordance with sub-section 273(2) and comply with sub-section 279(1) and the requirements of sub-section 279(6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the twelve months ended 30 June 2000 and the auditors report thereon.

Peta Brinsmead

Royal (Mick) Leppard

Dated: 28/8/01

TASMANIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, DARREN MATHEWSON being the Officer responsible for keeping the accounting records of the AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION, TASMANIAN BRANCH, certify that as at 30 June 2001 the number of members of the Branch was 3,343.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001; and
- (ii) a record has been kept of all moneys paid by or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation; and
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation; and
- (iv) with regard to funds of the organisation 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; and
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the Branch was maintained in accordance with the Act.

Darren Mathewson

Dated 27/8/0/

To the Members of

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

TASMANIAN BRANCH

Scope

We have audited the financial statements of Australian Liquor, Hospitality & Miscellaneous Workers Union - Tasmanian Branch for the year ended 30 June 2001.

The Branch's Committee of Management is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them 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 statements are free of material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, 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 statements are presented fairly in accordance with Australian Accounting Standards, statutory requirements and other mandatory professional reporting requirements, so as to present a view which is consistent with our understanding of the Branch's financial position, the results of their operations and their cash flows.

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

Audit Opinion In our opinion,

- (i) there were kept by the Branch in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the Branch (including income from members) and the nature and purposes of expenditure; and
- (ii) the attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Branch as at 30 June 2001; and
 - (b) the income and expenditure, and result of the Branch for the year ended on that date.

(iii) we have received all the information and explanations required by us for the purposes of our audit.

Wroi Huisen bord a Engenan

H J GIBSON PARTNER

WISE LORD FERGUSON

<u>Chartered Accountants</u> Registered Company Auditor

160 Collins Street HOBART TAS 7000

Date: 29 August 200



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

Jeff Lawrence National Secretary ALHMWU Locked Bag 9 Haymarket NSW 1240

Dear Mr Lawrence

Re: Lodgement of Summary of Financial Accounts for LHMU Tasmanian Branch for year ended 30 June 2001 (FR2001/398)

Receipt is acknowledged of the above-mentioned summary of financial statements, which was lodged in the Registry on 5 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. Pursuant to subsection 279(3) of the Act, 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 - Tasmania*.

Yours sincerely,

Margaret Buchanan

Deputy Industrial Registrar

3 October 2001

National Office Level 9 187 Thomas Street Haymarket NSW 2000

Locked Bag 9 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



31 August, 2001

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

Dear Ms Buchanan

re: TASMANIAN ACCOUNTS

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

Attached hereto is a copy of the summary we propose to print in the December edition of *Union News - Tasmania*. 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 2000. 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

JEFF LAWRENCE NATIONAL SECRETARY

Enc.

SUMMARY OF THE FINANCIAL STATEMENTS 30 JUNE 2001

PROFIT AND LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2001

Income	2001	2000
Income Membership contributions Other income	659,041 134,609	700,611 83,420
	793,650	784,031
Less Total Expenditure	828,307	843,905
Operating Surplus (Loss) for the year	\$(34,657)	\$(59,874)
		
BALANCE SHEET		
AS AT 30 JUNE 2001		
	2001	2000
Accumulated Funds	\$394,486 ======	\$429,143 ======
Represented by:-		
Current assets Non-current assets	162,778 530,655	270,176 526,112
TOTAL ASSETS	693,433	796,288
Less Total Liabilities	298,947	(367,145)
NET ASSETS	\$394,486	\$429,143

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2001

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and the following summary is provided for members in accordance with Section 279 of the Act. A copy of the Auditors' Reports, Accounts and statements will be supplied free of charge to members who request same.

WORKPLACE RELATIONS ACT 1996

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

AUDITORS' CERTIFICATE

We report that the attached Summary is a fair and accurate Summary of the Report, Accounts and Statements of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, Tasmanian Branch, for the year ended 30 June 2001. Our Auditors Report on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

H J GIBSON
PARTNER
WISE LORD & FERGUSON
Chartered Accountants

<u>Chartered Accountants</u>
Registered Company Auditor

160 Collins Street <u>HOBART</u> TAS 7000

Dated:

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, PETA BRINSMEAD and ROYAL (MICK) LEPPARD, being two members of the Committee of Management of the AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION, TASMANIAN BRANCH, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001; and
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the twelve months ended 30 June 2001, in accordance with the rules of the organisation; and
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation 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 organisation, 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 organisation; and
- (iv) the accounts have been prepared in accordance with sub-section 273(2) and comply with sub-section 279(1) and the requirements of sub-section 279(6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the twelve months ended 30 June 2000 and the auditors report thereon.

Peta Brinsmead

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Royal (Mick) Lennard

Dated: 28/8/01

TASMANIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, DARREN MATHEWSON being the Officer responsible for keeping the accounting records of the AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION, TASMANIAN BRANCH, certify that as at 30 June 2001 the number of members of the Branch was 3,343.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001; and
- (ii) a record has been kept of all moneys paid by or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation; and
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation; and
- (iv) with regard to funds of the organisation 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; and
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the Branch was maintained in accordance with the Act.

Darren Mathewson

TASMANIAN BRANCH

Scope

We have audited the financial statements of Australian Liquor, Hospitality & Miscellaneous Workers Union - Tasmanian Branch for the year ended 30 June 2001.

The Branch's Committee of Management is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them 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 statements are free of material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, 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 statements are presented fairly in accordance with Australian Accounting Standards, statutory requirements and other mandatory professional reporting requirements, so as to present a view which is consistent with our understanding of the Branch's financial position, the results of their operations and their cash flows.

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

Audit Opinion In our opinion,

- (i) there were kept by the Branch in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the Branch (including income from members) and the nature and purposes of expenditure; and
- (ii) the attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Branch as at 30 June 2001; and
 - (b) the income and expenditure, and result of the Branch for the year ended on that date.

(iii) we have received all the information and explanations required by us for the purposes of our audit.

Wrsi Hord a Fuguran

H J GIBSON PARTNER

WISE LORD FERGUSON

<u>Chartered Accountants</u> Registered Company Auditor

160 Collins Street HOBART TAS 7000

Date: 29 August 200