2000

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



28 October, 2002

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 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 24 September 2002.

Yours sincerely

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JEFF LAWRENCE NATIONAL SECRETARY

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TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL STATEMENTS 30 JUNE 2002

PROFIT AND LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2002

Triconne	2002	2001
<u>Income</u> Membership contributions Other income	651,491 95,093	659,041 134,609
	746,584	793,650
Less Total Expenditure	763,483	828,307
Operating Surplus (Loss) for the year	\$(16,899)	\$(34,657)

BALANCE SHEET

AS AT 30 JUNE 2002

	2002	2001
Accumulated Funds	\$409,852 ======	\$394,486
Represented by:-		
Current assets Non-current assets	153,443 587,972	162,778 530,655
TOTAL ASSETS	741,415	693,433
Less Total Liabilities	331,563	298,947
NET ASSETS	\$409,852 ========	\$394,486

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002

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 2002. 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.

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H J GIBSON PARTNER WISE LORD & FERGUSON Chartered Accountants Registered Company Auditor

160 Collins Street HOBART TAS 7000

Dated: 25 Suptimber For

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 2002; and
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the twelve months ended 30 June 2002, 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 2002 and the auditors report thereon.

Peta Brinsmead

Dated:

TASMANIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, David O'Byrne, 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 2002 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 2002; 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.

David Ø'Byrne

Dated 24 09

To the Members of

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

TASMANIAN BRANCH

<u>Scope</u>

We have audited the financial statements of Australian Liquor, Hospitality & Miscellaneous Workers Union - Tasmanian Branch for the year ended 30 June 2002.

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.

<u>Audit Opinion</u> In our opinion,

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- (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 2002; and

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(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.

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H J GIBSON PARTNER WISE LORD FERGUSON Chartered Accountants Registered Company Auditor

160 Col	lins	Street		
HOBAF	۲۲	TAS	7000	
Date:	Js	Su	timber	, 200



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 members - ALHMWU - Tasmanian Branch for year ending 30 June 2002 (FR 2002/636)

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 31 October 2002.

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

I refer to your letter dated 28 October 2002 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU -Tasmanian Branch financial statements to members of the Branch via the December journal.

Pursuant to subsection 279(3) of the Act, I allow the Branch until 15 January 2003 to supply a copy of the statements to the members by way of publication.

Yours sincerely

Robin Godfrey Deputy Industrial Registrar

22 November 2002



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

Our ref: FR2002/636

Mr David O'Byrne Branch Secretary Tasmanian Branch ALHMWU 165-167 Davey Street HOBART TAS 7000

Dear Mr O'Byrne

Re: ALHMWU Tasmanian 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

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Belinda Penna for Deputy Industrial Registrar

16 April 2003

LHMU NATIONAL OFFICE

National Office Level 9 187 Thomas Street Haymarket NSW 2000

Locked Bag 9 Haymarket NSW 1240

Telephone: (02) 8204 7200 Facsimile: (02) 9281 4480 E-mail: Ihmu@Ihmu.org.au Web address: <u>www.Ihmu.org.au</u> Helen Creed National President

Jeff Lawrence National Secretary

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



28 April, 2003

Ms Belinda Penna Australian Industrial Registry 80 William Street SYDNEY NSW 2000

By Facsimile

RE: LHMU FINANCIAL DOCUMENTS

I refer to your letters to branches of the LHMU and our subsequent telephone conversation concerning outstanding financial documents.

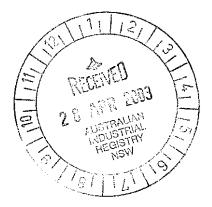
Due to an oversight on my part branches were not reminded to present financial documents to governing bodies following publication. This should now be done some time in the near future and the Registry advised accordingly.

If you have any further questions please do not hesitate to contact me.

Yours faithfully

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LISA CAUKILL



DOCUMENTS:L

Registered Office Level 9, 187 Thomas Street, Haymarket, Sydney NSW 2000

TOTAL P.01

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: lhmu@lhmu.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



5 May, 2003

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

Dear Mr Jenkins

re: TASMANIAN BRANCH ACCOUNTS

I write further to my letter of 28 October 2002 concerning the financial documents of the Tasmanian 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* - *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 29 April 2003.

You have previously been advised that the auditor's report was received on 24 September 2002.

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.



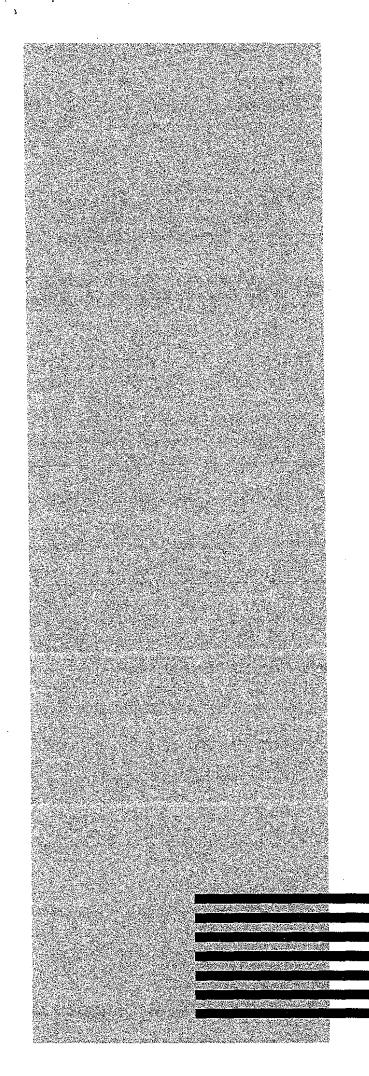
DRAFT CERTIFICATE

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I certify that the attached financial statements for the year ended 30 June 2002 are the financial statements presented to the Branch's Committee of Management on 24 September 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. Date:



Australian Liquor Hospitality and Miscellaneous Workers' Union

Tasmanian Branch

Financial Statements

For the year ended 30 June 2002

Wise Lord & Ferguson Chartered Accountants

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TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2002

	2002	2001
INCOME		
Membership Contributions	651,491	659,041
Reimbursements from Federal Office	32,396	31,082
Rent Received	10,236	4,460
Sundry Income	9,268	2,602
Reimbursements Legal	6,731	12,547
National Organising Fund	20,000	10,000
Interest Received	3,021	4,790
Donations	1,300	200
Abnormal Income	1,002	1,080
Profit on Sale of Non-Current Assets	689	67,848
Board sitting fees	7,700	-
Reimbursements – Training	2,750	-
TOTAL INCOME	746,584	793,650

TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2002

	2002	2001
EXPENDITURE		
Accountancy Fees	2,000	2,100
Affiliation Fees	18,090	19,940
Annual Leave Provision	5,205	(808)
Audit Fees	5,070	5,000
Bank Charges	2,845	3,381
Catering & Functions	5,238	3,382
Commissions Allowed	9,230	12,704
Depreciation	19,188	27,508
Federal Council – Sustentation Fees	110,680	111,635
Fringe Benefits Tax	8,824	10,540
Information Technology Expenditure	7,298	5,390
Insurance	19,563	11,689
Publications & Subscriptions	3,088	57
Leasing Charges	11,909	10,493
Legal Costs	4,372	10,142
Light & Power	4,935	4,343
Long Service Leave	10,476	12,657
Meeting Expenses	5,449	6,381
Motor Vehicle Expenses	12,646	18,955
Payroll Tax	31,140	26,815
Postage & Freight	5,460	3,834
Printing & Stationery	9,664	12,940

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TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2002

		2002	2001
	EXPENDITURE CONT'D		
	Miscellaneous	1,667	6,971
	Rates & Taxes	8,297	7,629
	Rent – Launceston Office	947	4,619
	Repairs & Maintenance	18,591	5,302
¥	Salaries & Allowances	307,203	387,475
,	Superannuation Contributions	46,402	44,038
	Telephone & Fax	21,191	24,211
	Training & Development	39,962	19,807
	Travelling & Accommodation Expenses	6,853	9,177
	TOTAL EXPENDITURE	763,483	828,307
	NET OPERATING PROFIT / (LOSS)	(16,899)	(34,657)
	Unappropriated Profit at Beginning of Year	394,486	429,143
	UNAPPROPRIATED PROFIT AT 30 JUNE 2002	\$377,587	\$394,486

TASMANIAN BRANCH

BALANCE SHEET

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AS AT 30 JUNE 2002

	2002	2001
SHARE CAPITAL AND RESERVES		
Unappropriated Profit	377,587	394,486
Asset Revaluation Reserve	32,265	-
	\$409,852	 \$394,486
Represented By:-		
CURRENT ASSETS		
Petty Cash Account	67	230
Sundry Debtors	10,435	10,993
Trade Debtors	46,907	47,860
Less: Provision for Doubtful Debts	(2,000)	(2,000)
Operating Accounts	5,190	11,665
Number Two Account	1,032	72
Cash Deposit Account	83,592	90,713
Accrued Interest Receivable	-	788
GST Receivable	8,220	2,457
TOTAL CURRENT ASSETS	153,443	162,778
NON-CURRENT ASSETS		
Land & Buildings - At Valuation	488,775	456,510
	488,775	456,510
Plant & Equipment	176,459	173,734
Less: Accumulated Depreciation	(174,295)	(173,734)
	2,164	

TASMANIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE 2002

	2002	2001
NON-CURRENT ASSETS CONT'D		
Motor Vehicles - At Cost Less: Accumulated Depreciation	130,360 (34,138)	112,980 (40,968)
	96,222	72,012
) Leasehold Improvements Less: Accumulated Depreciation	14,181 (13,370)	14,181 (12,048)
	811	2,133
TOTAL NON-CURRENT ASSETS	587,972	530,655
TOTAL ASSETS	741,415	693,433
<u>CURRENT LIABILITIES</u> Sundry Creditors Motor Vehicle Finance Liability Provision for Long Service Leave Provision for Annual Leave	120,142 11,005 71,199 58,644	126,373 15,038 85,447 65,547
<u>NON CURRENT LIABILITIES</u> Provision for Long Service Leave Loan- National Office Motor Vehicle Finance Liability	260,990	292,405
TOTAL LIABILITIES	70,573	6,542 298,947
NET ASSETS	\$409,852 	\$394,486

TASMANIAN BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2002

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CASH ELOWS EDOM ODED ATING ACTIVITIES.	Notes	2002	2001
CASH FLOWS FROM OPERATING ACTIVITIES:			
Interest Received		3,809	4,030
Rent Received			4,460
Receipts from Trading		768,683	757,653
Goods and Services Tax Paid		(41,299)	(54,222)
Payments to Suppliers & Employees		(774,122)	(839,100)
Net Cash Provided by Operating Activities	4	(32,693)	(127,179)
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Property		-	(88,775)
Acquisition of Motor Vehicles		-	(8,928)
Proceeds from Sale of Motor Vehicles		25,500	10,000
Proceeds from Sale of Property		-	123,500
Proceeds from Short Term Deposits		-	19,573
Acquisition of Property, plant and equipment		(2,725)	-
Cash Used In Investing Activities		22,775	55,370
·			
CASH FLOW FROM FINANCING ACTIVITIES			
Loan – National Office		20,000	-
Finance lease payments		(22,881)	(6,315)
Net Cash Provided from Finance Activities		(2,881)	(6,315)
Net Increase in Cash Held		(12,799)	(78,124)
Cash at the Beginning of the Year			180,804
CASH AT THE END OF THE YEAR	4	89,881	102,680

TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2002

1. <u>ACCOUNTING METHODS</u>

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:

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- (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 with the exception of land and buildings.
- (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

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2002

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. LEASING COMMITMENTS

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	2002	2001
Payable - Not later than one year - Later than one year and not later than five years	16,021 56,749	15,979 -
Minimum Lease Payments	72,770	15,979
Less Future Finance Charges	11,192	941
Total Lease Liability	61,578	15,038
Shown in accounts as:		
- current liability - non-current liability	11,005 50,573	15,038
	61,578	15,308

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TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2002

		2002	2001
<u>NO</u> 1	TES TO THE STATEMENT OF CASH FLOWS		
(i)	<u>Reconciliation of Cash</u> 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	67	230
	Joint Operating Account	5,190	11,665
	Number Two Account	1,032	72
	Cash Deposit Account	83,592	90,713
		89,881	102,680
(ii)	<u>Reconciliation of Net Cash Provided by</u> <u>Operating Activities to Operating Profit</u> <u>after Tax</u> :		
	Operating Profit (Loss)	(16,899)	(34,657)
	Abnormal Income	(1,002)	· _
	Annual Leave	(6,903)	(808)
	Long Service Leave	(20,790)	12,658
	Depreciation	19,188	27,508
	Leasing charges	4,097	1,247
	Profit on Sale of Non-current Assets	(689)	(67,848)
	Movement in Creditors	(6,231)	(74,980)
	Movement in Sundry Debtors	558	(790)
	Movement in Trade Debtors	953	13,708
	Movement in Accrued Interest receivable	788	(760)
	Goods and Services Tax Receivable accounts	(5,763)	(2,457)
	Net Cash Provided from Operating Activities	(32,693)	(127,179)

TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2002

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:

			2002	2001
\$50,000	-	\$59,999	1	2

6. RELATED PARTY DISCLOSURES

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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	David O'Byme
Executive Member	Lisa Crowe
Executive Member	George Bullock
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.

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TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2002

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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.

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Financial Instruments	Floating interest rate	Fixed interest rate maturing in:					
		1 year or less	Over 1 to 5 years 2002	More than 5 years	Non-interest bearing 2002	Total carrying amount as per the balance sheet 2002	Weighted average effective interest rate 2002
	2002						
	\$	\$	\$	\$	\$	S	%.
(i) Financial assets				······			<u> </u>
Cash	89,881	-	-	-	-	89,881	3.28
Receivables		-	-	-	44,907	44,907	
Total Financial Assets	89,881				44,907	134,788	
(ii) Financial liabilities			<u> </u>			l	
Creditors and Accruals	-			-	120,142	120,142	-
Lease Liability		11,005	50,573			61,578	8.85
Total Financial Liabilities	_	11,005	50,573		120,142	181,720	

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL STATEMENTS 30 JUNE 2002

PROFIT AND LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2002

	2002	2001
Income		
Membership contributions	651,491	659,041
Other income	95,093	134,609
	746,584	793,650
Less Total Expenditure	763,483	828,307
Operating Surplus (Loss) for the year	\$(16,899)	\$(34,657)
		

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BALANCE SHEET

AS AT 30 JUNE 2002

	2002	2001
Accumulated Funds	\$409,852	\$394,486
Represented by:-		
Current assets Non-current assets	153,443 587,972	162,778 530,655
TOTAL ASSETS	741,415	693,433
Less Total Liabilities	331,563	298,947
NET ASSETS	\$409,852	\$394,486

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002

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 2002. 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.

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H J GIBSON PARTNER WISE LORD & FERGUSON Chartered Accountants Registered Company Auditor

160 Collins Street HOBART TAS 7000

Dated: 25 Systember For

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 2002; and
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the twelve months ended 30 June 2002, 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 2002 and the auditors report thereon.

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TASMANIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, David O'Byrne, 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 2002 the number of members of the Branch was 3,343.

In my opinion:

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

Davi)'Byrne

Dated 24 09

To the Members of

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

TASMANIAN BRANCH

<u>Scope</u>

We have audited the financial statements of Australian Liquor, Hospitality & Miscellaneous Workers Union - Tasmanian Branch for the year ended 30 June 2002.

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.

<u>Audit Opinion</u> In our opinion,

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- (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 2002; 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.

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H J GIBSON PARTNER WISE LORD FERGUSON Chartered Accountants Registered Company Auditor

160 Collins Street HOBART TAS 7000 25 Systember 2002 Date:



AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

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 Statements and Accounts for the ALHMWU Tasmanian Branch for the year ending 30 June 2002 (FR2002/636)

Receipt is acknowledged of your letter dated 5 May 2003 and the enclosed financial statements and documents for the Tasmanian Branch of the ALHMWU. The documents were lodged in the Registry on 14 May 2003.

The documents have been filed. However, I would like to bring the following matter to your attention for reference when you are preparing future returns:

Committee of Management Certificate

Paragraph (iv) of the Committee of Management Certificate makes reference to "the financial accounts in respect of the twelve months ended 30 June 2002".

The intention of the above statement as set out in regulation 109(1)(b)(iv) of the Workplace Relations Regulations is to certify that the organisation has complied with the Act in relation to the <u>previous</u> year's accounts.

Accordingly, the reference should have been to "the financial accounts in respect of the twelve months ending 30 June 2001" Many organisations make their Committee of Management certificates refer to "the financial accounts in respect of the preceding year" to simplify the preparation of this certificate.

Also, the Committee of Management Certificate that was supplied is undated. Please ensure that in future a dated copy of the Certificate is supplied.

If you would like to discuss any of these matters further please contact me on (02) 8374 6618.

Yours sincerely,

Belind. Kenne

Belinda Penna for Deputy Industrial Registrar

16 May 2003