

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

Ref: FR2003/340-[108V-TAS]

Mr David O'Byrne Tasmanian Branch Secretary ALHMWU PO Box 14 SOUTH HOBART TAS 7004

Dear Mr O'Byrne

Re: ALHMWU Tasmanian 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

Berinde Penne

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

15 July 2003

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: lhmu@lhmu.org.au Web address: www.lhmu.org.au

ABN: 5272 8088 684

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



6 November, 2003

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

Dear Sir/Madam

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 Summer edition of *Union News* - *Tasmania*. This journal is forwarded by post free of charge to all members of the union.

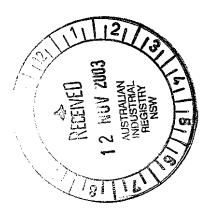
It is proposed that this journal be printed and forwarded to members in December 2003 or early January 2004. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2004.

l advise that the accounts, including the summary, were made available on 28 October 2003.

Yours sincerely

JEFF LAWRENCE NATIONAL SECRETARY

Enc.



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TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL STATEMENTS 30 JUNE 2003

PROFIT AND LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2003

	2003	2002
<u>Income</u> Membership contributions Other income	619,210 146,512	651,491 95,093
	765,722	746,584
Less Total Expenditure	762,942	763,483
Operating Surplus (Loss) for the year	\$2,780	\$(16,899)

BALANCE SHEET

<u>AS AT 30 JUNE 2003</u>

	2003	2002
Accumulated Funds	\$412,632	\$409,852
Represented by:-		
Current assets Non-current assets	166,764 578,332	153,443 587,972
TOTAL ASSETS	745,096	741,415
Less Total Liabilities	332,464	331,563
NET ASSETS	\$412,632	\$409,852

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2003

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 some.

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 2003. 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: 3, October 2003



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

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

Dear Mr Lawrence

Re: Lodgement of summary of financial accounts and extension of time to supply to members - for ALHMWU Tasmanian Branch for the year ending 30 June 2003 (FR2003/340)

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 12 November 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 6 November 2003 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU Tasmanian branch's financial statements to members of the Branch via the Summer edition of *Union News - Tasmania*, which will be forwarded to members in December 2003 or early January 2004.

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,

Bregenleus

Barry Jenkins Deputy Industrial Registrar

17 November 2003

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>

ABN: 5272 8088 684

Helen Creed National President

Jeff Lawrence National Secretary

Tim Ferrari Jo-anne Schofield Louise Tarrant Assistant National Secretaries Liquor, Hospitality and Miscellaneous Union



6 April, 2004

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 6 November 2003 concerning the financial documents of the Tasmanian Branch for the year ended 30 June 2003.

You have been previously supplied with a copy of the summary of the accounts which was to be published in the summer edition of *Union News – Tasmania*. Due to unforeseen delays there was no summer edition of this magazine. The accounts were therefore published in an autumn 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 30 March 2004.

You have previously been advised that the auditor's report was received on 28 October 2003.

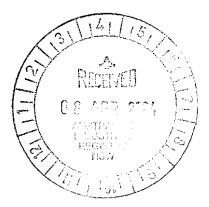
On the basis of this documentation, it would seem that the Tasmanian Branch has complied with the audit requirements of the Act.

Yours faithfully

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JEFF LAWRENCE NATIONAL SECRETARY

Enc.



Certificate

I certify that the attached financial statements for the year ended 30 June 2003 are the financial statements presented to the Branch Committee of Management on the 30th March 2004.

The financial statements comprise: Committee of Management Certificate, Accounting Officers Certificate, Auditors Report, Income and Expenditure Account, Balance Sheet, Notes to and forming part of the accounts.

David O'Byrne - UHMU-TaoBranch Secretary Signed

Date-31St March 2004

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Australian Liquor Hospitality and Miscellaneous Workers' Union

Tasmanian Branch

Financial Statements

For the year ended 30 June 2003

Wise Lord & Ferguson Chartered Accountants

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TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2003

	2003	2002
INCOME		
Membership Contributions Reimbursements from Federal Office Rent Received Sundry Income Reimbursements Legal National Organising Fund Interest Received Donations Abnormal Income Profit on Sale of Non-Current Assets Board sitting fees	619,210 66,178 11,292 4,421 1,331 37,500 3,306 275 - 1,044 19,339	$\begin{array}{c} 651,491\\ 32,396\\ 10,236\\ 9,268\\ 6,731\\ 20,000\\ 3,021\\ 1,300\\ 1,002\\ 689\\ 7,700\\ \end{array}$
Reimbursements – Training	1,826	2,750
TOTAL INCOME	765,722	746,584

TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2003

	2003	2002
<u>EXPENDITURE</u>		
Advertising	4,817	-
Accountancy Fees	5,633	2,000
Affiliation Fees	17,703	18,090
Annual Leave Provision	2,798	5,205
Audit Fees	6,000	5,070
Bank Charges	2,280	2,845
Catering & Functions	3,079	5,238
Commissions Allowed	7,862	9,230
Depreciation	24,166	19,188
Federal Council – Sustentation Fees	100,348	110,680
Filing Fees	1,398	-
Fringe Benefits Tax	6,276	8,824
Information Technology Expenditure	3,169	7,298
Insurance	12,751	19,563
Publications & Subscriptions	9,799	3,088
Leasing Charges	11,591	11,909
Legal Costs	2,398	4,372
Light & Power	3,742	4,935
Long Service Leave	8,904	10,476
Meeting Expenses	5,408	5,449
Motor Vehicle Expenses	18,104	12,646
Payroll Tax	24,176	31,140
Postage & Freight	3,353	5,460
Printing & Stationery	8,523	9,664

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TASMANIAN BRANCH

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 30 JUNE 2003

		2003	2002
	EXPENDITURE CONT'D		
	Miscellaneous	12,313	1,667
	Rates & Taxes	9,393	8,297
	Rent – Scobies	1,288	947
	Repairs & Maintenance	7,986	18,591
L	Salaries & Allowances	346,121	307,203
	Superannuation Contributions	44,220	46,402 \
	Telephone & Fax	19,396	21,191
	Training & Development	18,029	39,962
	Travelling & Accommodation Expenses	9,918	6,853
	TOTAL EXPENDITURE	762,942	763,483
	NET OPERATING PROFIT / (LOSS)	2,780	(16,899)
	Unappropriated Profit at Beginning of Year	377,587	394,486
	UNAPPROPRIATED PROFIT AT 30 JUNE 2003	\$380,367	\$377,587

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TASMANIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE 2003

	2003	2002
SHARE CAPITAL AND RESERVES		
Unappropriated Profit	380,367	377,587
Asset Revaluation Reserve	32,265	32,265
	\$412,632	\$409,852
Represented By:		
CURRENT ASSETS		
Petty Cash Account	-	67
Sundry Debtors	8,716	10,435
Trade Debtors	41,332	46,907
Less: Provision for Doubtful Debts	(2,000)	(2,000)
Operating Accounts	32,287	5,190
Number Two Account	-	1,032
Bank Bill	50,000	-
Cash Deposit Account	25,723	83,592
GST Receivable	10,706	8,220
TOTAL CURRENT ASSETS	166,764	153,443
NON-CURRENT ASSETS		
Land & Buildings At Valuation	488,775	488,775
	488,775	488,775
Plant & Equipment	178,394	176,459
Less: Accumulated Depreciation	(175,511)	(174,295)
	2,883	2,164

TASMANIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE 2003

	2003	2002
NON-CURRENT ASSETS CONT'D		
Motor Vehicles - At Cost Less: Accumulated Depreciation	127,508 (40,996)	130,360 (34,138)
	86,512	96,222
Leasehold Improvements Less: Accumulated Depreciation	14,181 (14,019)	14,181 (13,370)
	162	811
TOTAL NON-CURRENT ASSETS	578,332	587,972
TOTAL ASSETS	745,096	741,415
<u>CURRENT LIABILITIES</u> Sundry Creditors Motor Vehicle Finance Liability Provision for Long Service Leave Provision for Annual Leave	124,013 17,459 67,150 55,423	120,142 11,005 71,199 58,644
<u>NON CURRENT LIABILITIES</u> Loan- National Office Motor Vehicle Finance Liability	264,045 20,000 48,419 	260,990 20,000 50,573 70,573
TOTAL LIABILITIES	332,464	331,563
NET ASSETS	\$412,632	\$409,852

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TASMANIAN BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2003

CASH FLOWS FROM INVESTING ACTIVITIESProceeds from Sale of Motor Vehicles11,5002	
Receipts from Trading833,51276Goods and Services Tax Paid(77,483)(4Payments to Suppliers & Employees(739,019)(774Net Cash Provided by Operating Activities431,608(32CASH FLOWS FROM INVESTING ACTIVITIES2Proceeds from Sale of Motor Vehicles11,5002	
Receipts from Trading833,51276Goods and Services Tax Paid(77,483)(4Payments to Suppliers & Employees(739,019)(774Net Cash Provided by Operating Activities431,608(32CASH FLOWS FROM INVESTING ACTIVITIES2Proceeds from Sale of Motor Vehicles11,5002	3,809
Receipts from Trading833,51276Goods and Services Tax Paid(77,483)(4Payments to Suppliers & Employees(739,019)(774Net Cash Provided by Operating Activities431,608(32CASH FLOWS FROM INVESTING ACTIVITIES2Proceeds from Sale of Motor Vehicles11,5002	0,236
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Payments to Suppliers & Employees (739,019) (774 Net Cash Provided by Operating Activities 4 31,608 (32 CASH FLOWS FROM INVESTING ACTIVITIES 11,500 2	.,299)
CASH FLOWS FROM INVESTING ACTIVITIESProceeds from Sale of Motor Vehicles11,5002	1,122)
Proceeds from Sale of Motor Vehicles 11,500 2	2,693)
	5,500
Acquisition of Property, plant and equipment (1,935) (2	2,725)
Cash Used In Investing Activities9,565	2,775
CASH FLOW FROM FINANCING ACTIVITIES	
Loan – National Office - 2	20,000
Finance lease payments(23,044)(23,044)	
Net Cash Provided from Finance Activities(23,044)(23,044)(23,044)	2,881)
Net Increase in Cash Held 18,129 (1)	2,799)
Cash at the Beginning of the Year 89,881 10	
CASH AT THE END OF THE YEAR 4 108,010 8	 9,881

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TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2003

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.
- (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 2003

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>

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	2003	2002
Payable - Not later than one year - Later than one year and not later than five years	22,292 51,183	16,021 56,749
Minimum Lease Payments	73,475	72,770
Less Future Finance Charges	7,597	11,192
Total Lease Liability	65,878	61,578
Shown in accounts as:		
- current liability - non-current liability	17,459 48,419	11,005 50,573
	65,878	61,578

TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2003

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		2003	2002
NOT	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
	Joint Operating Account	32,287	5,190
	Number Two Account	-	1,032
	Cash Deposit Account	25,723	83,592
	Bank Bill	50,000	-
		100.010	
		108,010	89,881
(ii)	<u>Reconciliation of Net Cash Provided by</u> <u>Operating Activities to Operating Profit</u> <u>after Tax</u> :		
	Operating Profit (Loss)	2,780	(16,899)
	Abnormal Income	-	(1,002)
	Annual Leave	(3,222)	(6,903)
	Long Service Leave	(4,049)	(20,790)
	Depreciation	24,166	19,188
	Leasing charges	5,342	4,097
	Profit on Sale of Non-current Assets	(1,044)	(689)
	Movement in Creditors	3,870	(6,231)
	Movement in Sundry Debtors	1,772	558
	Movement in Trade Debtors	5,574	953
	Movement in Accrued Interest receivable	(52)	788
	Goods and Services Tax Receivable accounts	(3,529)	(5,763)
	Net Cash Provided from Operating Activities	31,608	(32,693)

TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2003

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:

			2003	2002
\$50,000	-	\$59,999	1	1

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'Byrne
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.

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 2003; and
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the twelve months ended 30 June 2003, 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 preceding year.

Peta Brinsmead

Royal (Mick) Leppard

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 2003 the number of members of the Branch was 3,343.

In my opinion:

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- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2003; 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.

d O'B[,]

Dated 71 October 1003

TASMANIAN BRANCH

<u>Scope</u>

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We have audited the financial statements of Australian Liquor, Hospitality & Miscellaneous Workers Union - Tasmanian Branch for the year ended 30 June 2003.

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,

- (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 2003; 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.

Versi Jord & Eugenen HJGIBSON

PARTNER WISE LORD FERGUSON Chartered Accountants Registered Company Auditor

160 Collins Street HOBART TAS 7000 Date: 3, October

2003



AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

Level 8, Terrace Towers 80 William Street, East Sydney, NSVV 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 2003 (FR2003/340)

Receipt is acknowledged of your letter dated 6 April 2004 and the enclosed financial statements and documents for the Tasmanian Branch of the ALHMWU. The documents were lodged in the Registry on 8 April 2004.

The documents have been filed.

Please note that the Committee of Management Certificate that was supplied is undated. Please ensure that in future dated copies of Certificates are supplied.

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

Yours sincerely,

Barinda kun

Belinda Penna for Deputy Industrial Registrar

16 April 2004