



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

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

Dear Mr Lawrence

**Re: Lodgement of Financial Documents for the Victorian Branch for the year ending  
30 June 2001 - (FR2001/481)**

Receipt is acknowledged of the above financial documents which were lodged in the Registry on  
15 April 2002.

The documents have been filed and no further action is required.

Yours sincerely,

Robin Godfrey  
Assistant Manager, NSW Registry

18 April 2002

**National Office**  
Level 9  
187 Thomas Street  
Haymarket NSW 2000

Locked Bag 9  
Haymarket NSW 1240

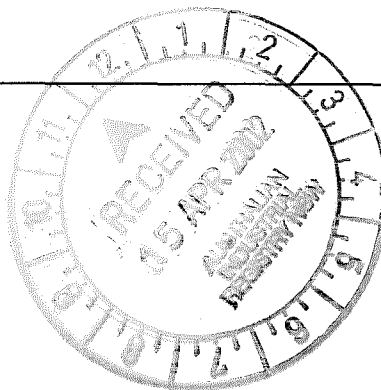
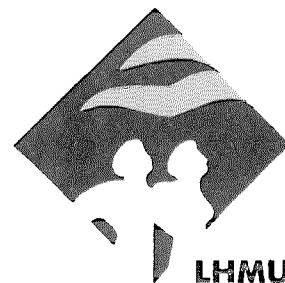
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**Web address:** www.lhmu.org.au

**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



12 April, 2002

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

Dear Ms Buchanan

**re: VICTORIAN BRANCH ACCOUNTS**

I write further to my letter of 19<sup>th</sup> December concerning the financial documents of the Victorian 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 January edition of *Union News - Victoria*.

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 20 March 2002.

You have previously been advised that the auditor's report was received on 22 August 2001.

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

Yours faithfully

**JEFF LAWRENCE**  
**NATIONAL SECRETARY**

Enc.

**AUSTRALIAN LIQUOR, HOSPITALITY AND MISCELLANEOUS WORKERS  
UNION, VICTORIAN BRANCH**

**CERTIFICATE IN ACCORDANCE WITH SECTION 280 (1) (a) AND (b) OF THE  
WORKPLACE RELATIONS ACT 1996**

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I certify that the attached financial statements for the year ended 30 June 2001 are the financial statements presented to the Branch Executive on the 20<sup>th</sup> day of March 2002.

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

Signed: .....



**Brian Daley  
Branch Secretary**

Date: .....

*20 March 2002*

**AUSTRALIAN LIQUOR, HOSPITALITY &  
MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30TH JUNE 2001**

**Registered Address:**

117 - 131 CAPEL STREET,  
NORTH MELBOURNE, VICTORIA, 3051

**Tel:** (03) 9235 7777  
**Fax:** (03) 9235 7770

**Secretary:**

Brian Daley

**Contents:**

Statement of Income & Expenditure  
Statement of Assets & Liabilities  
Statement of Cash Flows  
Notes to the Financial Statements

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30TH JUNE 2001**

	Year Ended 30/6/01 \$	Year Ended 30/6/00 \$
<b><u>INCOME</u></b>		
Membership Contributions	4,460,718	4,407,106
Interest Received	993,124	889,429
Rent Received:		
- Capel Street	53,247	34,430
- Tootgarook	8,430	6,725
- Torquay	12,176	10,694
- Mildura	6,780	6,885
- Lakes Entrance	10,345	11,435
- Drummond Street	49,806	33,092
Profit on Disposal of Non-Current Assets	9,891	1,480
Building Outgoings Recovered	-	5,298
AJEC Income	11,096	17,147
Directors Fees Received	30,455	31,000
Workcover Claims re Employees	42,908	8,876
Funds from National Office re Organising Co-Ordinator	66,818	17,500
Sundry Income	32,448	12,554
<i>Total Income</i>	<u>5,788,242</u>	<u>5,493,651</u>
<b><u>LESS EXPENDITURE</u></b>		
Accountancy & Audit	21,400	16,000
Advertising	2,351	3,117
Affiliations - Australian Labor Party	77,639	87,500
Affiliations - VTHC & Others	82,978	80,229
AJEC Expenses	12,945	31,061
Awards & Publications	28,384	30,601
Bank Charges	25,267	23,057
Building Renovation Expenses	-	12,362
Caretaker Expenses	2,664	2,470
Cleaning	5,192	4,934
Campaign Costs	22,707	4,623
Commission Paid	122,209	129,447
Computer Expenses	17,028	33,852
Consultancy Expenses	4,505	15,077
Crown Casino Expenses	2,515	11,436
Delegates Fees & Expenses	4,293	10,374
Depreciation - Buildings	100,708	100,905
Depreciation - Motor Vehicles	131,262	179,715
Depreciation - Furniture & Equipment	134,599	213,461
Donations	6,089	26,990
Education & Training Expenses	14,056	23,130
Electricity	47,085	50,451
Entertainment Expenses	16,949	11,202
Fringe Benefits Tax	18,694	23,875
General Expenses	7,855	18,339
Honorariums	10,164	9,370

**The accompanying notes form part of these financial statements.**

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30TH JUNE 2001**

	<b>Year Ended 30/6/01 \$</b>	<b>Year Ended 30/6/00 \$</b>
Insurance	8,270	6,356
Interest Paid	-	55
Leave Entitlements re Terminated Employees	84,903	25,473
Legal Costs	115,321	112,401
Loss on Disposal of Non-Current Assets	42,325	17,910
Lost Time	11,868	13,103
Magazine Expenses	63,652	36,437
Meetings, Conferences & Travelling Expenses	31,908	38,157
Mortality Fund Payments	15,000	3,000
Motor Vehicle Expenses	191,036	216,838
Payroll Tax	177,891	188,159
) Postage & Couriers	40,203	60,132
Printing & Stationery	85,386	111,238
Provision for Accrued Annual Leave	(96,547)	40,572
Provision for Long Service Leave	24,175	60,809
Rates & Taxes	45,538	39,848
Rent & Room Hire	13,123	12,631
Repairs & Maintenance	42,489	51,125
Salaries & Allowances - Elected Officers	383,547	237,413
Salaries & Allowances - Staff	2,461,496	2,714,619
Salaries & Allowances - Casual & Other	8,069	2,866
Staff Amenities	10,241	7,051
Superannuation Contributions	339,419	320,636
Sustentation Fees	753,374	749,208
Telephone	148,757	165,109
Trainee Subsidy - Organising Works	26,400	113,327
) Workcover Expenses	37,717	52,466
<b>Total Expenditure</b>	<b>5,985,099</b>	<b>6,550,517</b>
<b>SURPLUS/(DEFICIT) FOR YEAR BEFORE ABNORMAL ITEM</b>	<b>(196,857)</b>	<b>(1,056,866)</b>
<b>ABNORMAL ITEM</b>		
Redundancy Payments to Terminated Employees	130,266	44,514
<b>SURPLUS/(DEFICIT) FOR YEAR AFTER ABNORMAL ITEM</b>	<b>(327,123)</b>	<b>(1,101,380)</b>
Accumulated Funds - Beginning of Year	19,491,514	20,592,894
<b><u>ACCUMULATED FUNDS AT 30TH JUNE 2001</u></b>	<b><u>19,164,391</u></b>	<b><u>19,491,514</u></b>

**The accompanying notes form part of these financial statements.**

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 30TH JUNE 2001**

	<b>2001 \$</b>	<b>2000 \$</b>
<b><u>MEMBERS' FUNDS</u></b>		
Accumulated Funds	19,164,391	19,491,514
<i>represented by:</i>		
<b><u>CURRENT ASSETS</u></b>		
Petty Cash on Hand	414	484
Deposits	225	475
Cash at Bank - General Account	16,673	77,110
Cash at Bank - Trace Account	1,500	47,088
Cash at Bank - AJEC	1,964	3,024
Sundry Debtors	297,963	266,461
LHMU Clothing on Hand	20,128	23,821
Interest Receivable	123,860	102,900
Prepayments	54,228	47,435
<i>Total Current Assets</i>	516,955	568,798
<b><u>FIXED ASSETS</u></b>		
Land & Buildings	4,910,320	4,910,320
Less: Accumulated Depreciation	1,438,066	1,337,358
	3,472,254	3,572,962
Motor Vehicles	801,871	1,076,974
Less: Accumulated Depreciation	272,438	493,429
	529,433	583,545
Furniture & Equipment	3,000,276	2,987,686
Less: Accumulated Depreciation	2,248,238	2,134,217
	752,038	853,469
<i>Total Fixed Assets</i>	4,753,725	5,009,976
<b><u>INVESTMENTS</u></b>		
Bank Bills & Notes	14,562,779	13,975,451
Loan - Thomas Street	571,067	1,300,127
Mortgage - Eickmeyer & Marklaus	69,230	69,230
Shares in Unlisted Companies	302	302
<i>Total Investments</i>	15,203,378	15,345,110
<b>TOTAL ASSETS</b>	20,474,058	20,923,884

**The accompanying notes form part of these financial statements.**

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 30TH JUNE 2001**

	2001 \$	2000 \$
<b><u>CURRENT LIABILITIES</u></b>		
Rent Received In Advance	1,495	1,495
Sundry Creditors	451,870	559,830
Other Creditors	2	2
Deposits re Holiday Units	2,000	880
Input Tax Credits	(66,228)	(1,642)
GST Payable	123,464	2,367
Provision for Accrued Annual Leave	356,659	453,206
Provision for Long Service Leave	382,777	326,790
	<hr/>	<hr/>
<i>Total Current Liabilities</i>	1,252,039	1,342,928
<b><u>NON-CURRENT LIABILITIES</u></b>		
Provision for Long Service Leave	57,628	89,442
	<hr/>	<hr/>
<i>Total Non-Current Liabilities</i>	57,628	89,442
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	1,309,667	1,432,370
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<b><u>NET ASSETS</u></b>	19,164,391	19,491,514
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The accompanying notes form part of these financial statements.



**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2001**

	NOTE	Year Ended 30/6/01 \$	Year Ended 30/6/00 \$
<b>CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>7</b>		
<b>Receipts</b>			
Membership Dues		4,467,281	4,402,068
Interest Received		972,164	895,386
Other Income		193,154	86,452
Rent Received		137,084	97,301
) GST Collected		119,578	2,367
		<u>5,889,261</u>	<u>5,483,574</u>
<b>Payments</b>			
Salaries, Superannuation, Annual Leave & Long Service Leave		(3,196,795)	(3,212,996)
Sustentation Fees		(753,116)	(749,942)
Other Expenditure		(1,871,927)	(1,853,462)
Redundancy Payments to Terminated Employees		(130,266)	(44,514)
GST Paid		(46,700)	(1,642)
<b>Net Cash Provided By/(Used In) Operating Activities</b>		<u>(109,543)</u>	<u>(378,982)</u>
<b>CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES</b>			
) Deposit on Recycling Bins		250	-
Purchase of Motor Vehicles		(359,800)	(153,880)
Purchase of Plant & Equipment, Furniture & Fittings		(33,490)	(106,586)
Purchase of Bank Bills & Notes, Mortgage		(587,328)	-
Proceeds from Bank Bills & Notes, Mortgage		-	111,280
Proceeds from Thomas Street Loan		729,060	498,584
Proceeds from Sale of Non-Current Assets		253,696	125,650
<b>Net Cash Provided By/(Used In) Non - Operating Activities</b>		<u>2,388</u>	<u>475,048</u>

*The accompanying notes form part of these financial statements.*

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2001 (CONTINUED)**

	NOTE	Year Ended 30/6/01 \$	Year Ended 30/6/00 \$
Net Increase/(Decrease) in Cash Held		(107,155)	96,066
Add: Cash Held at 1st July 2000		127,706	31,640
<b>CASH HELD AS AT 30TH JUNE 2001</b>		<b>20,551</b>	<b>127,706</b>

**REPRESENTED BY:**

Petty Cash on Hand	414	484
Cash at Bank - General Account	16,673	77,110
Cash at Bank - Trace Account	1,500	47,088
Cash at Bank - AJEC Account	1,964	3,024
	<b>20,551</b>	<b>127,706</b>

*The accompanying notes form part of these financial statements.*

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2001**

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**1. STATEMENT OF ACCOUNTING POLICIES**

The accounts have been prepared in accordance with the Australian Accounting Standards including the disclosure requirements of the Workplace Relations Act 1996.

The following is a summary of significant accounting policies adopted by the Union in the preparation of the accounts which, unless otherwise stated, have been consistently applied:-

**(a) Basis of Accounting**

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets.

With the exception of membership contributions, all income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

Membership contributions are brought to account on the cash basis of accounting as and when received as permitted by Section 272 of the Workplace Relations Act 1996.

**(b) Employee Entitlements**

Provision has been made in the accounts for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at their expected present value of the estimated future cash outflows to be made for those entitlements.

**(c) Income Tax**

No provision has been made in the accounts for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997 (formerly Section 23(f) of the Income Tax Assessment Act 1936).

**(d) Fixed Assets**

Fixed assets are stated in the accounts at historical cost less, where applicable, any accumulated depreciation.

Fixed assets, other than freehold land, are depreciated on a straight line or diminishing value basis over the period of their estimated effective lives.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2001 (CONTINUED)**

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**2. UNION RULES**

The rules of the Union provide that all property and assets are held in the name of the Union. This particularly applies to property acquired from Branch funds but which is registered in the name of the Union. Branch funds themselves form part of the property of the Union.

The Union's policy is for assets and property acquired from Branch funds to be accounted for in the Financial Statements of the Branch from whose funds the assets were acquired.

Similarly, all income received by a Branch (whether in the form of entrance fees, contributions, fines, fees, levies, dues or penalties, or by way of investments and the like) is accounted for in the Financial Statements of that Branch even though such income is the property of the Union.

**3. WORKPLACE RELATIONS ACT 1996**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which reads -

- (1) A member of an organisation, or a registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation, or a registrar, make the specified information available to the member or registrar in such manner and within such time as is prescribed.
- (3) A registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned and the registrar shall provide to a member information received because of an application made at the request of the member.

**4. CONTINGENT LIABILITIES**

The members of the Branch Executive are unaware of any contingent liability, the effect of which may be material in relation to the financial statements.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2001 (CONTINUED)**

**5. FIXED ASSETS**

**Land & Buildings**

	<u>30/6/01</u>		<u>30/6/00</u>	
	<u>Cost</u>	<u>Provn for Depn</u>	<u>Cost</u>	<u>Provn for Depn</u>
117-131 Capel St., North Melbourne	3,801,169	1,194,828	3,801,169	1,113,456
) 220 Woodham Ave., Mildura	164,354	41,438	164,354	38,418
50 Wilkinson St., Tootgarook	97,902	46,221	97,902	44,186
Lot 1, 60 Myer St., Lakes Entrance	265,412	48,470	265,412	44,018
22 Pride St., Torquay	118,756	42,545	118,756	40,361
62 Drummond St., Carlton	462,727	64,564	462,727	56,919
	<u>4,910,320</u>	<u>1,438,066</u>	<u>4,910,320</u>	<u>1,337,358</u>

**6. EVENTS SUBSEQUENT TO BALANCE DATE**

The Branch Executive is unaware of any events which have arisen subsequent to balance date, the effect of which may be material in relation to the financial statements.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2001 (CONTINUED)**

**7. RECONCILIATION OF CASH INFLOW/(OUTFLOW) FROM OPERATING  
ACTIVITIES WITH OPERATING SURPLUS/(DEFICIT) FOR YEAR**

	Year Ended 30/6/01	Year Ended 30/6/00
Operating Surplus/(Deficit) for Year	(327,123)	(1,101,380)
<b>Add Back: Non Cash Flow Items</b>		
Depreciation - Buildings	100,708	100,905
Depreciation - Motor Vehicles	131,262	179,715
Depreciation - Furniture & Equipment	134,599	213,461
Provision for Long Service Leave	24,175	60,809
Provision for Accrued Annual Leave	(96,547)	40,572
Profit on Disposal of Non-Current Assets	(9,891)	(1,480)
Loss on Disposal of Non-Current Assets	42,325	17,910
	<u>(492)</u>	<u>(489,488)</u>
<b>Changes in Assets and Liabilities:</b>		
(Increase)/Decrease in Sundry Debtors	(31,502)	(54,295)
(Increase)/Decrease in LHMU Clothing on Hand	3,693	(23,821)
(Increase)/Decrease in Interest Receivable	(20,960)	5,957
(Increase)/Decrease in Prepayments	(6,793)	(3,394)
Increase/(Decrease) in Sundry Creditors and Accruals	(110,945)	185,103
Increase/(Decrease) in Security Deposits	945	1,191
Increase/(Decrease) in Rent Received in Advance	-	(960)
(Increase)/Decrease in Input Tax Credits	(64,586)	(1,642)
Increase/(Decrease) in GST Payable	121,097	2,367
	<u></u>	<u></u>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>(109,543)</b>	<b>(378,982)</b>
	<u><u></u></u>	<u><u></u></u>

# AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION VICTORIAN BRANCH

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2001 (CONTINUED)

### 8. RELATED PARTY DISCLOSURES

- (i) The following persons have held office in the Union during the financial period:

Helen Casey	-	Branch President	(Resigned 19/10/00)
Renata Musolino	-	Branch President	(Elected 28/11/00)
Stuart Coutts	-	Branch Vice President	
Rodney Morris	-	Deputy Vice President	
Brian Daley	-	Branch Secretary	
Terry Breheny	-	Assistant Secretary	
Jane Farrell	-	Assistant Secretary	
Margaret Anderson	-	Executive Member	
Carmel Callus	-	" "	
Steve Gome	-	" "	(Elected 22/8/00)
George Ind	-	" "	
Ian Lake	-	" "	
Kevin McMahon	-	" "	
Clare Mobley	-	" "	
Bruce Ritchie	-	" "	(Resigned 19/7/00)
Wayne Reddaway	-	" "	(Elected 22/8/00)
Kerry Sefton	-	" "	
Hilda Stanley	-	" "	(Resigned 19/7/00)
Spiro Vasilakis	-	" "	
Ron Smith	-	" "	(Resigned 17/2/01)

- (ii) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Statement of Income and Expenditure as follows: -

\$383,547 under Salaries & Allowances - Elected Officers

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of officers was \$40,148.

- (iii) There were no other transactions between the officers of 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.


**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**STATEMENT BY PRINCIPAL ACCOUNTING OFFICER**

In accordance with Section 273(2) of the Workplace Relations Act 1996, I, Brian Daley, being the principal accounting officer of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch and responsible for keeping the accounting records of the Branch -

1. certify that as at 30th June 2001 the number of members of the Branch was 2511377
2. state that, in my opinion, -
  - (i) the accounts show a true and fair view of the financial affairs of the Branch as at the end of the financial period;
  - (ii) a record has been kept of all monies paid by, or collected from, members of the Branch, and all monies so paid or collected have been credited to the bank account or accounts to which those monies are to be credited in accordance with the Rules of the Branch;
  - (iii) before any expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Branch;
  - (iv) no payment out of a fund referred to in subparagraph 107(b)(xiii) or (xv) of the Regulations was made for a purpose other than the purpose for which the fund was operated;
  - (v) any loans or other financial benefits granted to persons holding office in the Branch were authorised in accordance with the rules of the Branch; and
  - (vi) the Register of Members of the Branch was maintained in accordance with Act.

Signed at Melbourne 22<sup>nd</sup>, this the 22nd day of August 2001.

  
.....  
Brian Daley (Branch Secretary)



**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**


**CERTIFICATE BY THE BRANCH EXECUTIVE**

In accordance with Section 273(2) of the Workplace Relations Act 1996, the Executive Committee of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch, state that -

1. In the opinion of the members of the Executive Committee -
  - (a) the accompanying Statement of Assets and Liabilities is drawn up so as to show a true and fair view of the state of affairs of the Branch as at 30th June 2001;
  - (b) the accompanying Statement of Income and Expenditure is drawn up so as to show a true and fair view of the results of the Branch for the year ended 30th June 2001;
  - (c) meetings of the Executive Committee were held in accordance with the Rules of the Branch;
2. To the knowledge of any member of the Executive Committee, there have been no instances during the financial year ended 30th June 2001 where records of the Branch or other documents (not being documents containing information made available to a member of the Union 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 Branch, have not been furnished or made available, to members of the Branch in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto or the Rules of the Branch, as the case may be.
3. The Union has complied with Section 279 of the Workplace Relations Act 1996 in relation to the accounts, statements and auditors report, of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch prepared in accordance with Section 273(1) and 276 of the Act, in respect to the financial period immediately preceding the financial year to which the accounts relate.

Signed by two members of the Executive Committee in accordance with a resolution of the Branch Executive of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch.

Date: 22-8-01

Signature 

Full Name .. Margaret Anderson.....

Signature 

Full Name ...STEVE. GOME.....

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION  
VICTORIAN BRANCH**

**INDEPENDENT AUDITOR'S REPORT**

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**Scope**

We have audited the accompanying accounts of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch, for the year ended 30th June 2001 comprising Statement of Income & Expenditure, Statement of Assets & Liabilities, Statement of Cash Flows and Notes to the Financial Statements. The Union's Branch Executive is responsible for the preparation and presentation of the accounts and the information they contain. We have performed an independent audit of these accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and 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 accounts are presented fairly in accordance with statutory requirements so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

**Audit Opinion**

In our opinion -

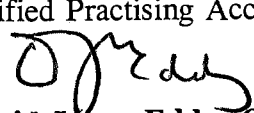
- (a) satisfactory accounting records were maintained in respect of the year ended 30th June 2001 detailing the sources and nature of the income of the Union (including income from members) and the nature and purpose of expenditure; and
- (b) the accounts are properly drawn up so as to give a true and fair view of the financial affairs of the Union as at 30th June 2001, and the income and expenditure, cash flows and deficit, of the Union for the year ended on that date, and are in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

All information and explanations required of officers and employees of the Union were provided for the purpose of our audit.

Signed at Melbourne, this 22<sup>nd</sup> day of August, 2001.

**Eddy Partners**  
6th Floor, Coates Building  
20 Collins Street  
MELBOURNE, VIC., 3000  
Tel: (03) 9654-5944  
Fax: (03) 9654-6908

**EDDY PARTNERS,**  
Certified Practising Accountants.

  
**David James Eddy, CPA.**  
Registered Company Auditor.



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

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

Dear Mr Lawrence

**Re: Extension of Time - Publication of Summary of Victorian Branch Financial Statements  
for the year ended 30 June 2001 (FR2001/481)**

I refer to your letter dated 19 December 2001 requesting a further extension of time under subsection 279(3) of the *Workplace Relations Act 1996* ('the Act') to publish a summary of the financial statements in the branch magazine for the members of the above Branch of the Australian Liquor, Hospitality and Miscellaneous Workers Union.

Pursuant to subsection 279(3) of the Act, I allow the Branch until 31 January 2002 to publish the summary to its members.

Yours sincerely

Margaret Buchanan  
Deputy Industrial Registrar

2 January 2002

**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](http://www.lhmu.org.au)

**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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

**FAXED**



19 December, 2001



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

Dear Ms Buchanan

**RE: PUBLICATIONS OF ACCOUNTS  
WESTERN AUSTRALIA AND VICTORIA**

I write further to previous correspondence with regard to the publication of the summary of accounts for the Victorian and Western Australian Branches of the Australian Liquor, Hospitality and Miscellaneous Workers Union.

Due to production problems with branch magazines in which the summary of accounts for 2000-2001 were to be printed the union is unable to meet the 15 January 2002 deadline.

I request a further extension of time until 31 January 2002.

Yours faithfully

**JEFF LAWRENCE  
NATIONAL SECRETARY**



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

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

Dear Mr Lawrence,

**Re: Lodgement of Summary of Financial Accounts for LHMU Victoria Branch for year ended  
30 June 2001 (FR2001/481)**

I refer to your letter dated 26 September 2001 providing a copy of the above-mentioned documents under s279(2), and requesting an extension of time under s279(3) of the *Workplace Relations Act 1996* ('the Act').

These documents were lodged on 27 September 2001.

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 -Victoria*.

Yours sincerely,

Margaret Buchanan  
Deputy Industrial Registrar

31 October 2001

**National Office**  
Level 9  
187 Thomas Street  
Haymarket NSW 2000

Locked Bag 9  
Haymarket NSW 1240

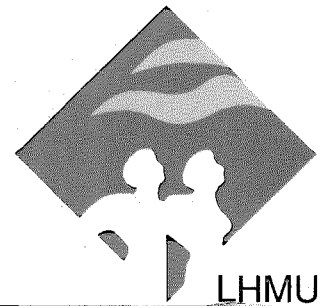
**Telephone:** (02) 8204 7202  
**Facsimile:** (02) 9281 4480  
**E-mail:** lhmu@lhmu.org.au

**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



26 September, 2001

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

Dear Ms Buchanan

**re: VICTORIAN ACCOUNTS**

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

Attached hereto is a copy of the summary we propose to print in the December edition of *Union News - Victoria*. This journal is forwarded by post free of charge to all members of the union.

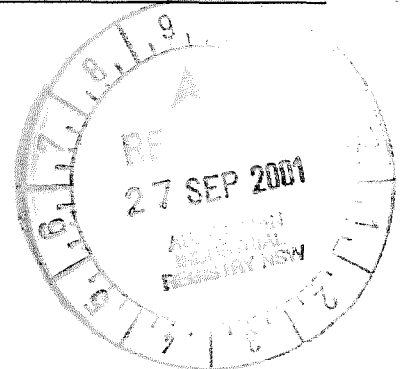
It is proposed that this journal be printed and forwarded to members in mid December 2001. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2002.

I advise that the accounts, including the summary, were made available on 22 August 2001.

Yours sincerely

**JEFF LAWRENCE**  
**NATIONAL SECRETARY**

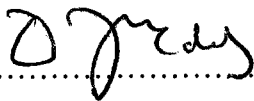
Enc.



### AUDITOR'S CERTIFICATE

We certify that the above Summary is a fair and accurate summary of the Report, Accounts and Statements of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch, for the year ended 30th June 2001.

Our Auditor's Report dated 22<sup>nd</sup> day of August, 2001 on the Accounts did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



DAVID JAMES EDDY, CPA

Registered Company Auditor

Eddy Partners  
6th Floor  
20 Collins Street  
MELBOURNE 3000

Dated: 22<sup>nd</sup> August 2001

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION**  
**VICTORIAN BRANCH**

**SUMMARY OF THE FINANCIAL ACCOUNTS OF THE**  
**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION**  
**VICTORIAN BRANCH**  
**FOR THE YEAR ENDED 30TH 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 (2) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to Members who request same.

Certificates required to be given under the Act by the Principal Accounting Officer and the Branch Executive have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Workplace Relations Act 1996, the attention of Members is drawn to the provisions of sub sections (1), (2) and (3) of Section 274 which read as follows:-

- (1) A member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under sub section (1) by a Member of the Organisation or a Registrar, make the specified information available to the Member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub section (1) at the request of a Member of the Organisation concerned, and the Registrar shall provide to a Member information received because of an application made at the request of the Member.



**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION**  
**VICTORIAN BRANCH**

**STATEMENT OF INCOME & EXPENDITURE FOR THE**  
**FOR THE YEAR ENDED 30TH JUNE 2001**

	<u>Year Ended</u> <u>30/6/01</u>	<u>Year Ended</u> <u>30/6/00</u>
<b>Income</b>		
Membership Contributions & Entrance Fees	\$4,460,718	\$4,407,106
Interest Received	993,124	889,429
Other Income	334,400	197,116
Total Income	<u>5,788,242</u>	<u>5,493,651</u>
Less Expenditure	<u>5,985,099</u>	<u>6,550,517</u>
Surplus/(Deficit) for Year Before Abnormal Item	(196,857)	(1,056,866)
Abnormal Item - Redundancy Payments to Terminated Employees	130,266	44,514
Surplus/(Deficit) for Year After Abnormal Item	<u>(327,123)</u>	<u>(1,101,380)</u>
Accumulated Funds/(Deficiency) - Beginning of Year	19,491,514	20,592,894
<b>Accumulated Funds/(Deficiency) as at 30th June 2001</b>	<u><u>\$ 19,164,391</u></u>	<u><u>\$ 19,491,514</u></u>

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION**  
**VICTORIAN BRANCH**

**STATEMENT OF ASSETS & LIABILITIES AS AT 30TH JUNE 2001**

	<u>30th June 2001</u>	<u>30th June 2000</u>
<b><u>ACCUMULATED FUNDS/(DEFICIENCY)</u></b>	<u>\$19,164,391</u>	<u>\$19,491,514</u>
Represented by -		
<u>Assets</u>		
Current Assets	516,955	568,798
Fixed Assets	4,753,725	5,009,976
Investments	15,203,378	15,345,110
<b>TOTAL ASSETS</b>	<u>20,474,058</u>	<u>20,923,884</u>
<u>Less Liabilities</u>		
Current Liabilities	\$1,252,039	\$1,342,928
Non-Current Liabilities	57,628	89,442
	<u>1,309,667</u>	<u>1,432,370</u>
<b><u>Net Assets/(Deficiency)</u></b>	<u>\$19,164,391</u>	<u>\$19,491,514</u>