

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**



10 September, 2002

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.

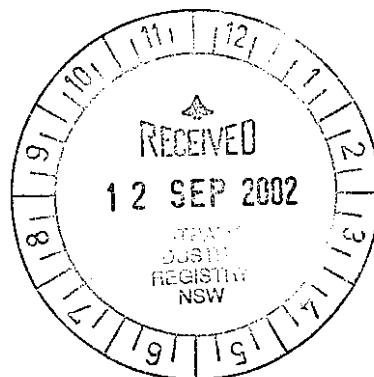
It is proposed that this journal be printed and forwarded to members in mid December 2002. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2003.

I advise that the accounts, including the summary, were made available on 21 August 2002.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



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 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 (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 FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2002

| | <u>Year Ended</u> <u>30/6/02</u> | <u>Year Ended</u> <u>30/6/01</u> |
|--|---|---|
| Income | | |
| Membership Contributions | \$4,591,208 | \$4,460,718 |
| Interest Received | 795,016 | 993,124 |
| Other Income | 353,597 | 334,400 |
| Total Income | <u>5,739,821</u> | <u>5,788,242</u> |
| Less Expenditure | <u>6,265,690</u> | <u>5,985,099</u> |
| Surplus/(Deficit) for Year Before Abnormal Item | (525,869) | (196,857) |
| Abnormal Item - Redundancy Payments to Terminated Employees | - | 130,266 |
| Surplus/(Deficit) for Year After Abnormal Item | <u>(525,869)</u> | <u>(327,123)</u> |
| Accumulated Funds/(Deficiency) - Beginning of Year | 19,164,390 | 19,491,513 |
| Accumulated Funds/(Deficiency) as at 30th June 2002 | <u><u>\$ 18,638,521</u></u> | <u><u>\$ 19,164,390</u></u> |

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
VICTORIAN BRANCH

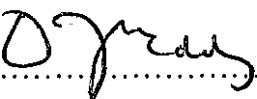
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2002

| | <u>30th June 2002</u> | <u>30th June 2001</u> |
|---------------------------------------|-----------------------|-----------------------|
| <u>ACCUMULATED FUNDS/(DEFICIENCY)</u> | <u>\$18,638,521</u> | <u>\$19,164,390</u> |
| Represented by - | | |
| <u>Assets</u> | | |
| Current Assets | 288,884 | 516,955 |
| Fixed Assets | 4,435,661 | 4,753,725 |
| Investments | 15,395,413 | 15,203,378 |
| TOTAL ASSETS | <u>20,119,958</u> | <u>20,474,058</u> |
| <u>Less Liabilities</u> | | |
| Current Liabilities | \$1,432,957 | \$1,252,040 |
| Non-Current Liabilities | 48,480 | 57,628 |
| | <u>1,481,437</u> | <u>1,309,668</u> |
| <u>Net Assets/(Deficiency)</u> | <u>\$18,638,521</u> | <u>\$19,164,390</u> |

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 2002.

Our Auditor's Report dated 21st day of August, 2002 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: 21st August 2002

AUDIT\ALHMWU.SUM

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

INDEPENDENT AUDITOR'S REPORT

Scope

We have audited the accompanying accounts of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch, for the year ended 30th June 2002 comprising Statement of Financial Performance, Statement of Financial Position, 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 2002 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 position, of the Union as at 30th June 2002, 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 21st day of August, 2002.

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: Lodgement of Summary of Financial Accounts for LHMU Victorian Branch for the year
ending 30 June 2002 (FR2002/584)**

Receipt is acknowledged of the abovementioned summary and financial statements which were lodged in the Registry of 12 September 2002.

The summary meets the requirements of subsection 279(2) of the *Workplace Relations Act 1996* ("the Act").

I note your request for an extension of time to provide this summary to members as required by subsection 279(3) of the Act. Pursuant to this subsection, I allow the Branch until 15 January 2003 to supply a copy of the summary to its members by publication in the December 2002 issue of *Union News - Victoria*.

Yours sincerely,

Michael Ellis
Deputy Industrial Registrar

24 September 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/584

Mr Brian Daley
Branch Secretary
Victorian Branch
ALHMWU
117-131 Capel Street
NORTH MELBOURNE VIC 3051

Dear Mr Daley

Re: ALHMWU - Victorian 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

Belinda Penna
for Deputy Industrial Registrar

16 April 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

Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



FR 2002/584 (VIC)?

28 April, 2003

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

By Facsimile

RE: LHMU FINANCIAL DOCUMENTS

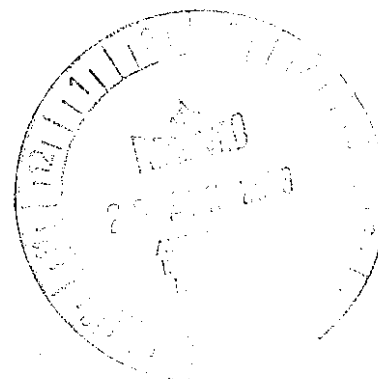
I refer to your letters to branches of the LHMU and our subsequent telephone conversation concerning outstanding financial documents.

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

LISA CAUKILL



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

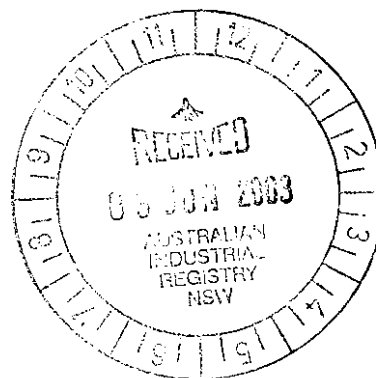
Jeff Carr
Deputy National
Secretary

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



2 June, 2003

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



Dear Mr Jenkins

re: VICTORIAN BRANCH ACCOUNTS

I write further to my letter of 10 September 2002 concerning the financial documents of the Victorian 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 National edition of *Union News*.

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 27 May 2003.

You have previously been advised that the auditor's report was received on 21 August 2002.

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**

I certify that the attached financial statements for the year ended 30 June 2002 are the financial statements presented to the Branch Executive on the 27th day of May 2003.

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: B. Daley
Brian Daley
Branch Secretary

Date: 27 MAY 2003

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2002**

Registered Address:

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

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

Secretary:

Brian Daley

Contents:

Statement of Financial Performance
Statement of Financial Position
Statement of Cash Flows
Notes to the Financial Statements

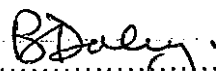
**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
VICTORIAN BRANCH**

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 2002 the number of members of the Branch was **24,534**
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**, this the **21st** day of **AUGUST** 2002.



.....
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 Branch Executive of the Australian Liquor Hospitality and Miscellaneous Workers Union - Victorian Branch, (being the relevant Committee of Management) state that -

1. In the opinion of the members of the Branch Executive -
 - a. the accompanying Statement of Position is drawn up so as to show a true and fair view of the financial affairs of the Branch as at 30 June 2002;
 - b. the accompanying Statement of Performance is drawn up so as to show a true and fair view of the results of the Branch for the year ended 30th June 2002;
 - c. meetings of the Branch Executive were held in accordance with the Rules of the Branch.
2. To the knowledge of any member of the Branch Executive, there have been no instances during the financial year ended 30th June 2002 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 Sub-sections 279 of the Workplace Relations Act 1996 in relation to the accounts, statements and auditors report, of the Australian Liquor Hospitality and 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 Branch Executive in accordance with a resolution of the Branch Executive of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch.

Date: 21.08.02

Signature

Full Name

M. Russell
Mark Braadley Russell -

Signature

Full Name

Steve Gome
STEPHEN DAVID GOME

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

INDEPENDENT AUDITOR'S REPORT

Scope

We have audited the accompanying accounts of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch, for the year ended 30th June 2002 comprising Statement of Financial Performance, Statement of Financial Position, 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 2002 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 position, of the Union as at 30th June 2002, 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 21st day of August, 2002.

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.

Statement by Brian Daley, Branch Secretary

re 2001-02 Annual Accounting Report.

I, Brian Daley, being the Branch Secretary of the Victorian Branch of the LHMU state, to the best of my knowledge, the following is a true and factual report:-

- That meetings of the Branch Executive were held in accordance with the Rules of the Union;
- That there have been no instances during the financial year ended 30th June 2002 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.

Date: 24-8-02

Signature

Brian Daley

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2002**

| | Year Ended 30/6/02 \$ | Year Ended 30/6/01 \$ |
|--|--------------------------------------|--------------------------------------|
| <u>INCOME</u> | | |
| Membership Contributions | 4,591,208 | 4,460,718 |
| Interest Received | 795,016 | 993,124 |
| Rent Received: | | |
| - Capel Street | 39,258 | 53,247 |
| - Tootgarook | 13,615 | 8,430 |
| - Torquay | 21,345 | 12,176 |
| - Mildura | 5,690 | 6,780 |
| - Lakes Entrance | 13,360 | 10,345 |
| - Drummond Street | 50,261 | 49,806 |
| Profit on Disposal of Non-Current Assets | - | 9,891 |
| AJEC Income | 4,185 | 11,096 |
| Directors Fees Received | 45,591 | 30,455 |
| Workcover Claims re Employees | 64,288 | 42,908 |
| Funds from National Office re Organising Co-Ordinator | 66,818 | 66,818 |
| Sundry Income | 29,186 | 32,448 |
| <i>Total Income</i> | <u>5,739,821</u> | <u>5,788,242</u> |
| <u>LESS EXPENDITURE</u> | | |
| Accountancy & Audit | 17,300 | 21,400 |
| Advertising | 3,986 | 2,351 |
| Affiliations - Australian Labor Party | 77,490 | 77,639 |
| Affiliations - VTHC & Others | 87,922 | 82,978 |
| AJEC Expenses | 4,470 | 12,945 |
| Awards & Publications | 34,892 | 28,384 |
| Bank Charges | 24,132 | 25,267 |
| Caretaker Expenses | 5,127 | 2,664 |
| Cleaning | 5,597 | 5,192 |
| Campaign Costs | 63,298 | 22,707 |
| Commission Paid | 110,692 | 122,209 |
| Computer Expenses | 21,267 | 17,028 |
| Consultancy Expenses | 11,669 | 4,505 |
| Crown Casino Expenses | - | 2,515 |
| Delegates Fees & Expenses | 6,912 | 4,293 |
| Depreciation - Buildings | 100,518 | 100,708 |
| Depreciation - Motor Vehicles | 114,091 | 131,262 |
| Depreciation - Furniture & Equipment | 159,185 | 134,599 |
| Donations | 3,886 | 6,089 |
| Education & Training Expenses | 11,559 | 14,056 |
| Electricity | 60,387 | 47,085 |
| Entertainment Expenses | 14,577 | 16,949 |
| Fringe Benefits Tax | 11,352 | 18,694 |
| General Expenses | 16,709 | 7,855 |
| Honorariums | 6,437 | 10,164 |
| Insurance | 21,140 | 8,270 |

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2002**

| | Year Ended 30/6/02 \$ | Year Ended 30/6/01 \$ |
|--|--------------------------------------|--------------------------------------|
| Leave Entitlements re Terminated Employees | - | 84,903 |
| Legal Costs | 121,537 | 115,321 |
| Loss on Disposal of Non-Current Assets | 7,660 | 42,325 |
| Lost Time | 13,986 | 11,868 |
| Magazine Expenses | 136,948 | 60,305 |
| Meetings, Conferences & Travelling Expenses | 30,360 | 35,255 |
| Media Campaign Consultancy | 28,664 | - |
| Mortality Fund Payments | 6,500 | 15,000 |
| Motor Vehicle Expenses | 166,684 | 191,036 |
| Payroll Tax | 183,258 | 177,891 |
| Postage & Couriers | 55,863 | 40,203 |
| Printing & Stationery | 78,528 | 85,386 |
| Provision for Accrued Annual Leave | (18,056) | (96,547) |
| Provision for Long Service Leave | 23,593 | 24,175 |
| Rates & Taxes | 55,114 | 45,538 |
| Rent & Room Hire | 9,275 | 13,123 |
| Repairs & Maintenance | 61,976 | 42,489 |
| Salaries & Allowances - Elected Officers | 362,933 | 383,547 |
| Salaries & Allowances - Staff | 2,506,074 | 2,461,496 |
| Salaries & Allowances - Casual & Other | 54,403 | 8,069 |
| Staff Amenities | 8,245 | 10,241 |
| Superannuation Contributions | 389,020 | 339,419 |
| Sustentation Fees | 778,624 | 753,374 |
| Telephone | 151,062 | 148,757 |
| Trainee Subsidy - Organising Works | - | 26,400 |
| Workcover Expenses | 58,844 | 37,717 |
| Total Expenditure | 6,265,690 | 5,985,099 |
| SURPLUS/(DEFICIT) FOR YEAR BEFORE ABNORMAL ITEM | (525,869) | (196,857) |
| ABNORMAL ITEM | | |
| Redundancy Payments to Terminated Employees | - | 130,266 |
| SURPLUS/(DEFICIT) FOR YEAR AFTER ABNORMAL ITEM | (525,869) | (327,123) |
| Accumulated Funds - Beginning of Year | 19,164,390 | 19,491,513 |
| ACCUMULATED FUNDS AT 30TH JUNE 2002 | 18,638,521 | 19,164,390 |

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2002**

| | 2002 | 2001 |
|---------------------------------|-------------|-------------|
| | \$ | \$ |
| <u>MEMBERS' FUNDS</u> | | |
| Accumulated Funds | 18,638,521 | 19,164,390 |
| <i>represented by:</i> | | |
| <u>CURRENT ASSETS</u> | | |
| Petty Cash on Hand | 861 | 414 |
| Deposits | 225 | 225 |
| Cash at Bank - General Account | - | 16,673 |
| Cash at Bank - Trace Account | 1,525 | 1,500 |
| Cash at Bank - AJEC | 1,679 | 1,964 |
| Sundry Debtors | 85,387 | 297,963 |
| LHMU Clothing on Hand | 16,187 | 20,128 |
| Interest Receivable | 134,910 | 123,860 |
| Prepayments | 48,110 | 54,228 |
| <i>Total Current Assets</i> | 288,884 | 516,955 |
| <u>FIXED ASSETS</u> | | |
| Land & Buildings | 4,910,320 | 4,910,320 |
| Less: Accumulated Depreciation | 1,538,584 | 1,438,066 |
| | 3,371,736 | 3,472,254 |
| Motor Vehicles | 717,059 | 801,871 |
| Less: Accumulated Depreciation | 332,253 | 272,438 |
| | 384,806 | 529,433 |
| Furniture & Equipment | 3,062,725 | 3,000,276 |
| Less: Accumulated Depreciation | 2,383,606 | 2,248,238 |
| | 679,119 | 752,038 |
| <i>Total Fixed Assets</i> | 4,435,661 | 4,753,725 |
| <u>INVESTMENTS</u> | | |
| Bank Bills & Notes | 15,325,881 | 14,562,779 |
| Loan - Thomas Street | - | 571,067 |
| Mortgage - Eickmeyer & Marklaus | 69,230 | 69,230 |
| Shares in Unlisted Companies | 302 | 302 |
| <i>Total Investments</i> | 15,395,413 | 15,203,378 |
| TOTAL ASSETS | 20,119,958 | 20,474,058 |

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2002**

| | 2002 \$ | 2001 \$ |
|---------------------------------------|-------------------|-------------------|
| <u>CURRENT LIABILITIES</u> | | |
| Bank Overdraft - General Account | 238,569 | |
| Rent Received In Advance | 1,495 | 1,495 |
| Sundry Creditors | 383,050 | 451,871 |
| Other Creditors | 2 | 2 |
| Deposits re Holiday Units | - | 2,000 |
| Input Tax Credits | (64,176) | (66,228) |
| GST Payable | 119,895 | 123,464 |
| Provision for Accrued Annual Leave | 338,603 | 356,659 |
| Provision for Long Service Leave | 415,519 | 382,777 |
| <i>Total Current Liabilities</i> | <u>1,432,957</u> | <u>1,252,040</u> |
| <u>NON-CURRENT LIABILITIES</u> | | |
| Provision for Long Service Leave | 48,480 | 57,628 |
| <i>Total Non-Current Liabilities</i> | <u>48,480</u> | <u>57,628</u> |
| TOTAL LIABILITIES | <u>1,481,437</u> | <u>1,309,668</u> |
| <u>NET ASSETS</u> | <u>18,638,521</u> | <u>19,164,390</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 2002**

| | NOTE | Year Ended 30/6/02 \$ | Year Ended 30/6/01 \$ |
|--|----------|-----------------------------|-----------------------------|
| CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES | 7 | | |
| Receipts | | | |
| Membership Dues | | 4,590,486 | 4,467,281 |
| Interest Received | | 783,966 | 972,164 |
| Other Income | | 183,170 | 193,154 |
| Rent Received | | 135,456 | 137,084 |
| GST Collected | | 65,740 | 119,578 |
| | | <u>5,758,818</u> | <u>5,889,261</u> |
| Payments | | | |
| Salaries, Superannuation, Annual Leave & Long Service Leave | | (3,371,717) | (3,196,795) |
| Sustentation Fees | | (775,586) | (753,116) |
| Other Expenditure | | (1,724,801) | (1,871,927) |
| Redundancy Payments to Terminated Employees | | - | (130,266) |
| GST Paid | | (77,789) | (46,700) |
| | | <u>(191,075)</u> | <u>(109,543)</u> |
| Net Cash Provided By/(Used In) Operating Activities | | | |
| CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES | | | |
| Deposit on Recycling Bins | | - | 250 |
| Purchase of Motor Vehicles | | - | (359,800) |
| Purchase of Plant & Equipment, Furniture & Fittings | | (90,261) | (33,490) |
| Purchase of Bank Bills & Notes, Mortgage | | (763,102) | (587,328) |
| Proceeds from Thomas Street Loan | | 766,201 | 729,060 |
| Proceeds from Sale of Non-Current Assets | | 23,182 | 253,696 |
| | | <u>(63,980)</u> | <u>2,388</u> |
| Net Cash Provided By/(Used In) Non - Operating Activities | | | |

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 2002 (CONTINUED)**

| | Year Ended 30/6/02 | Year Ended 30/6/01 |
|---------------------------------------|-----------------------|-----------------------|
| NOTE | \$ | \$ |
| Net Increase/(Decrease) in Cash Held | (255,055) | (107,155) |
| Add: Cash Held at 1st July 2001 | 20,551 | 127,706 |
| CASH HELD AS AT 30TH JUNE 2002 | (234,504) | 20,551 |

REPRESENTED BY:

| | | |
|--------------------------------|------------------|---------------|
| Petty Cash on Hand | 861 | 414 |
| Cash at Bank - General Account | (238,569) | 16,673 |
| Cash at Bank - Trace Account | 1,525 | 1,500 |
| Cash at Bank - AJEC Account | 1,679 | 1,964 |
| | (234,504) | 20,551 |

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 2002**

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 2002 (CONTINUED)**

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 2002 (CONTINUED)**

5. FIXED ASSETS

Land & Buildings

| | <u>30/6/02</u> | | <u>30/6/01</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 | 1,276,199 | 3,801,169 | 1,194,828 |
|) 220 Woodham Ave., Mildura | 164,354 | 44,458 | 164,354 | 41,438 |
| 50 Wilkinson St., Tootgarook | 97,902 | 48,256 | 97,902 | 46,221 |
| Lot 1, 60 Myer St., Lakes Entrance | 265,412 | 52,924 | 265,412 | 48,470 |
| 22 Pride St., Torquay | 118,756 | 44,729 | 118,756 | 42,545 |
| 62 Drummond St., Carlton | 462,727 | 72,018 | 462,727 | 64,564 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 4,910,320 | 1,538,584 | 4,910,320 | 1,438,066 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

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 2002 (CONTINUED)**

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

| | Year Ended 30/6/02 | Year Ended 30/6/01 |
|--|-------------------------------|-------------------------------|
| Operating Surplus/(Deficit) for Year | (525,869) | (327,123) |
| Add Back: Non Cash Flow Items | | |
| Depreciation - Buildings | 100,518 | 100,708 |
| Depreciation - Motor Vehicles | 114,091 | 131,262 |
| Depreciation - Furniture & Equipment | 159,185 | 134,599 |
| Provision for Long Service Leave | 23,593 | 24,175 |
| Provision for Accrued Annual Leave | (18,056) | (96,547) |
| Profit on Disposal of Non-Current Assets | - | (9,891) |
| Loss on Disposal of Non-Current Assets | 7,660 | 42,325 |
| | (138,878) | (492) |
| Changes in Assets and Liabilities: | | |
| (Increase)/Decrease in Sundry Debtors | 17,442 | (31,502) |
| (Increase)/Decrease in LHMU Clothing on Hand | 3,941 | 3,693 |
| (Increase)/Decrease in Interest Receivable | (11,050) | (20,960) |
| (Increase)/Decrease in Prepayments | 6,118 | (6,793) |
| (Increase)/Decrease in Input Tax Credits | 2,052 | (64,586) |
| Increase/(Decrease) in Sundry Creditors and Accruals | (64,651) | (110,945) |
| Increase/(Decrease) in Security Deposits | (2,480) | 945 |
| Increase/(Decrease) in GST Payable | (3,569) | 121,097 |
| Net Cash Provided by/(Used in) Operating Activities | (191,075) | (109,543) |

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002 (CONTINUED)**

8. RELATED PARTY DISCLOSURES

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

| | | | |
|-------------------|---|-----------------------|---------------------|
| Renata Musolino | - | Branch President | (Resigned 19/12/01) |
| Vivian Duggan | - | Branch President | (Elected 26/02/02) |
| 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 | - | " " | (Resigned 26/09/01) |
| Greg Frederickson | - | " " | (Elected 27/11/01) |
| Steve Gome | - | " " | |
| George Ind | - | " " | |
| Ian Lake | - | " " | |
| Kevin McMahon | - | " " | |
| Clare Mobley | - | " " | |
| Wayne Reddaway | - | " " | |
| Kerry Sefton | - | " " | |
| Spiro Vasilakis | - | " " | |
| Mark Russell | - | " " | (Elected 27/11/01) |

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

\$362,933 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 \$41,035.

- (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 INDUSTRIAL REGISTRY

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

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

Dear Mr Lawrence

**Re: Lodgement of Financial Accounts and Statements for the ALHMWU Victorian Branch
for the year ending 30 June 2002 (FR2002/584)**

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 3 June 2003.

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

I note that the income and expenditure statement identifies an amount of \$3,886 as donations and grants. I would like to remind you that pursuant to s269(1) of the Act, if any individual donation exceeded \$1000 then a statement showing the relevant particulars of such donations is required to be lodged in the Registry.

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

3 June 2003