



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/341-[108V-VIC]

Mr Brian Daley
Secretary Victorian Branch
ALHMWU
PO Box 327
North Melbourne VIC 3051

Dear Mr Daley

**Re: ALHMWU Victorian 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

Belinda Penna

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

15 July 2003

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

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ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

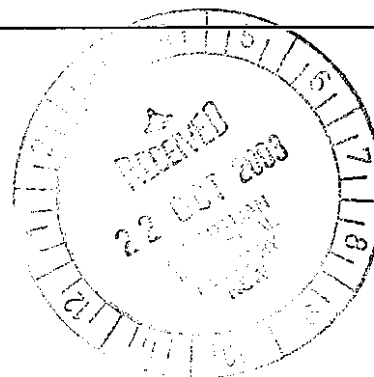
Australian
Liquor, Hospitality
and Miscellaneous
Workers Union



9 October, 2003

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

Dear Sir/Madam



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 Summer 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 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.

I advise that the accounts, including the summary, were made available on 27 August 2003.

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 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 (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 2003

	<u>Year Ended</u> <u>30/6/03</u>	<u>Year Ended</u> <u>30/6/02</u>
Income		
Membership Contributions	\$4,475,600	\$4,591,208
Interest Received	815,260	795,016
Other Income	487,549	353,597
Total Income	<u>5,778,409</u>	<u>5,739,821</u>
Less Expenditure	6,295,566	6,265,689
Surplus/(Deficit) for Year	<u>(517,157)</u>	<u>(525,868)</u>
Accumulated Funds/(Deficiency) - Beginning of Year	18,638,522	19,164,390
Accumulated Funds/(Deficiency) as at 30th June 2003	<u><u>\$18,121,365</u></u>	<u><u>\$ 18,638,522</u></u>

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION
VICTORIAN BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2003

	<u>30th June 2003</u>	<u>30th June 2002</u>
<u>ACCUMULATED FUNDS/(DEFICIENCY)</u>	\$18,121,365	\$18,638,522
	<hr/>	<hr/>
Represented by -		
<u>Assets</u>		
Current Assets	240,524	288,884
Fixed Assets	4,294,766	4,435,661
Investments	14,958,972	15,395,413
TOTAL ASSETS	<hr/> 19,494,262	<hr/> 20,119,958
<u>Less Liabilities</u>		
Current Liabilities	\$1,317,252	\$1,432,956
Non-Current Liabilities	55,645	48,480
TOTAL LIABILITIES	<hr/> 1,372,897	<hr/> 1,481,436
<u>Net Assets/(Deficiency)</u>	<hr/> \$18,121,365	<hr/> \$18,638,522
	<hr/>	<hr/>

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 2003.

Our Auditor's Report dated 27th day of August, 2003 on the Accounts did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



Eddy Partners
6th Floor
20 Collins Street
MELBOURNE 3000

Dated: 27th August 2003

**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 2003 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 2003 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 2003, 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 27th day of August, 2003.

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
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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 Victorian Branch for the year ending
30 June 2003 (FR2003/341)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 22 October 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 9 October 2003 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU - Victorian branch's financial statements to members of the Branch via the Summer edition of Union News - Victoria.

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,

Barry Jenkins
Deputy Industrial Registrar

23 October 2003

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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

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



9 February, 2004

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 9 October 2003 concerning the financial documents of the Victorian Branch for the year ended 30 June 2003.

You have been previously supplied with a copy of the summary of the accounts which was published in the October 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 19 November 2003.

You have previously been advised that the auditor's report was received on 27 August 2003.

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 &
MISCELLANEOUS WORKERS UNION
VICTORIAN BRANCH**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2003**

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 OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2003**

	Year Ended 30/6/03 \$	Year Ended 30/6/02 \$
<u>INCOME</u>		
Membership Contributions	4,475,600	4,591,208
Interest Received	815,260	795,016
Rent Received:		
- Capel Street	51,945	39,258
- Tootgarook	11,870	13,615
- Torquay	23,505	21,345
- Mildura	7,100	5,690
- Lakes Entrance	16,170	13,360
- Drummond Street	44,016	50,261
Profit on Disposal of Non-Current Assets	3,777	-
AJEC Income	247	4,185
Directors Fees Received	37,899	45,591
Workcover Claims re Employees	81,499	64,288
Funds from National Office re Organising Co-Ordinator	61,818	66,818
Safety Development Fund Income	52,500	-
AEAV Levy Income	45,217	-
Sundry Income	49,986	29,186
<i>Total Income</i>	<u>5,778,409</u>	<u>5,739,821</u>
<u>LESS EXPENDITURE</u>		
Accountancy & Audit	19,000	17,300
Advertising	1,871	3,986
Affiliations - Australian Labor Party	81,590	77,490
Affiliations - VTHC & Others	94,049	87,922
AJEC Expenses	-	4,470
Awards & Publications	33,043	34,892
Bank Charges	29,539	24,132
Caretaker Expenses	7,439	5,127
Cleaning	7,008	5,597
Campaign Costs	89,443	63,298
Commission Paid	95,018	110,692
Computer Expenses	18,691	21,267
Consultancy Expenses	16,052	11,669
Delegates Fees & Expenses	18,879	6,912
Depreciation - Buildings	100,331	100,518
Depreciation - Motor Vehicles	101,604	114,091
Depreciation - Furniture & Equipment	160,250	159,185
Donations	1,767	3,886
Education & Training Expenses	24,085	11,559
Electricity	54,515	60,387
Entertainment Expenses	5,904	14,577
Fringe Benefits Tax	13,144	11,352
General Expenses	9,651	16,709
Honorariums	3,993	6,437
Insurance	31,946	21,140

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 2003**

	Year Ended 30/6/03 \$	Year Ended 30/6/02 \$
Legal Costs	57,057	121,537
Loss on Disposal of Non-Current Assets	30,022	7,660
Lost Time	23,827	13,986
Magazine Expenses	56,878	136,948
Meetings, Conferences & Travelling Expenses	35,468	30,360
Media Campaign Consultancy	-	28,664
Mortality Fund Payments	3,000	6,500
Motor Vehicle Expenses	172,852	166,684
Payroll Tax	163,591	183,258
Postage & Couriers	39,968	55,863
Printing & Stationery	68,804	78,528
Provision for Accrued Annual Leave	53,229	(18,056)
Provision for Long Service Leave	56,449	23,593
Rates & Taxes	57,509	55,114
Rent & Room Hire	12,182	9,275
Repairs & Maintenance	83,693	61,976
Safety Development Fund Expenditure	69,179	-
Salaries & Allowances - Elected Officers	259,638	362,933
Salaries & Allowances - Staff	2,643,818	2,506,073
Salaries & Allowances - Casual & Other	4,843	54,403
Staff Amenities	12,298	8,245
Superannuation Contributions	413,667	389,020
Sustentation Fees	761,665	778,624
Telephone	125,255	151,062
Workcover Expenses	71,862	58,844
Total Expenditure	6,295,566	6,265,689
SURPLUS/(DEFICIT) FOR YEAR	(517,157)	(525,868)
Accumulated Funds - Beginning of Year	18,638,522	19,164,390
ACCUMULATED FUNDS AT 30TH JUNE 2003	18,121,365	18,638,522

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 2003**

	2003	2002
	\$	\$
<u>MEMBERS' FUNDS</u>		
Accumulated Funds	18,121,365	18,638,522
<i>represented by:</i>		
<u>CURRENT ASSETS</u>		
Petty Cash on Hand	1,103	861
Deposits	225	225
Cash at Bank - General Account	19,034	-
Cash at Bank - Trace Account	2,622	1,525
Cash at Bank - AJEC	1,926	1,679
Sundry Debtors	68,177	85,387
LHMU Clothing on Hand	14,598	16,187
Interest Receivable	69,068	134,910
Prepayments	63,771	48,110
<i>Total Current Assets</i>	240,524	288,884
<u>FIXED ASSETS</u>		
Land & Buildings	4,910,320	4,910,320
Less: Accumulated Depreciation	1,638,915	1,538,584
	3,271,405	3,371,736
Motor Vehicles	692,906	717,059
Less: Accumulated Depreciation	275,032	332,253
	417,874	384,806
Furniture & Equipment	3,105,572	3,062,725
Less: Accumulated Depreciation	2,500,085	2,383,606
	605,487	679,119
<i>Total Fixed Assets</i>	4,294,766	4,435,661
<u>INVESTMENTS</u>		
Bank Bills & Notes	14,958,670	15,325,881
Mortgage - Eickmeyer & Marklaus	-	69,230
Shares in Unlisted Companies	302	302
<i>Total Investments</i>	14,958,972	15,395,413
TOTAL ASSETS	19,494,262	20,119,958

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 2003**

	2003 \$	2002 \$
<u>CURRENT LIABILITIES</u>		
Bank Overdraft - General Account	-	238,568
Rent Received In Advance	1,495	1,495
Sundry Creditors	406,916	383,050
Other Creditors	2	2
Input Tax Credits	(73,905)	(64,176)
GST Payable	126,109	119,895
Provision for Accrued Annual Leave	391,832	338,603
Provision for Long Service Leave	464,803	415,519
<i>Total Current Liabilities</i>	1,317,252	1,432,956
<u>NON-CURRENT LIABILITIES</u>		
Provision for Long Service Leave	55,645	48,480
<i>Total Non-Current Liabilities</i>	55,645	48,480
TOTAL LIABILITIES	1,372,897	1,481,436
<u>NET ASSETS</u>	18,121,365	18,638,522

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 2003**

	NOTE	Year Ended 30/6/03 \$	Year Ended 30/6/02 \$
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	7		
Receipts			
Membership Dues		4,476,389	4,590,486
Interest Received		881,102	783,966
Other Income		330,008	183,170
Rent Received		166,249	135,456
GST Collected		6,742	65,740
		<u>5,860,490</u>	<u>5,758,818</u>
Payments			
Salaries, Superannuation, Annual Leave & Long Service Leave		(3,270,819)	(3,371,717)
Sustentation Fees		(760,920)	(775,586)
Other Expenditure		(1,746,555)	(1,724,801)
GST Paid		(12,101)	(77,789)
		<u>70,095</u>	<u>(191,075)</u>
Net Cash Provided By/(Used In) Operating Activities			
CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES			
Purchase of Motor Vehicles		(212,468)	-
Purchase of Plant & Equipment, Furniture & Fittings		(101,244)	(90,261)
(Purchase of)/Proceeds from Bank Bills & Notes, Mortgage		436,441	(763,102)
Proceeds from Thomas Street Loan		-	766,201
Proceeds from Sale of Non-Current Assets		66,365	23,182
		<u>189,094</u>	<u>(63,980)</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 2003 (CONTINUED)**

	NOTE	Year Ended 30/6/03 \$	Year Ended 30/6/02 \$
Net Increase/(Decrease) in Cash Held		259,189	(255,055)
Add: Cash Held at 1st July 2002		(234,504)	20,551
CASH HELD AS AT 30TH JUNE 2003		24,685	(234,504)

REPRESENTED BY:

Petty Cash on Hand	1,103	861
Cash at Bank - General Account	19,034	(238,569)
Cash at Bank - Trace Account	2,622	1,525
Cash at Bank - AJEC Account	1,926	1,679
	24,685	(234,504)

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 2003**

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 2003 (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 2003 (CONTINUED)**

5. FIXED ASSETS

Land & Buildings

	<u>30/6/03</u>		<u>30/6/02</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	1,357,571	3,801,169	1,276,199
220 Woodham Ave., Mildura	164,354	47,478	164,354	44,458
50 Wilkinson St., Tootgarook	97,902	50,291	97,902	48,256
Lot 1, 60 Myer St., Lakes Entrance	265,412	57,377	265,412	52,924
22 Pride St., Torquay	118,756	46,912	118,756	44,729
62 Drummond St., Carlton	462,727	79,286	462,727	72,018
	<hr/>	<hr/>	<hr/>	<hr/>
	4,910,320	1,638,915	4,910,320	1,538,584
	<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 2003 (CONTINUED)**

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

	Year Ended 30/6/03	Year Ended 30/6/02
Operating Surplus/(Deficit) for Year	(517,157)	(525,869)
Add Back: Non Cash Flow Items		
Depreciation - Buildings	100,331	100,518
Depreciation - Motor Vehicles	101,604	114,091
Depreciation - Furniture & Equipment	160,250	159,185
Provision for Long Service Leave	56,449	23,593
Provision for Accrued Annual Leave	53,229	(18,056)
Profit on Disposal of Non-Current Assets	(3,777)	-
Loss on Disposal of Non-Current Assets	30,022	7,660
	(19,049)	(138,878)
Changes in Assets and Liabilities:		
(Increase)/Decrease in Sundry Debtors	17,210	17,442
(Increase)/Decrease in LHMU Clothing on Hand	1,589	3,941
(Increase)/Decrease in Interest Receivable	65,842	(11,050)
(Increase)/Decrease in Prepayments	(15,661)	6,118
(Increase)/Decrease in Input Tax Credits	(9,729)	2,052
Increase/(Decrease) in Sundry Creditors and Accruals	23,679	(64,651)
Increase/(Decrease) in Security Deposits	-	(2,480)
Increase/(Decrease) in GST Payable	6,214	(3,569)
Net Cash Provided by/(Used in) Operating Activities	70,095	(191,075)

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2003 (CONTINUED)**

8. RELATED PARTY DISCLOSURES

- (i) The following persons have held office in the Union during the financial period:
(NB. All persons were elected to their position on 1st July 2002)

Vivian Duggan	-	Branch President	
Rodney Morris	-	Deputy President	
Brian Daley	-	Branch Secretary	
Terry Breheny	-	Assistant Secretary	
Jane Farrell	-	Assistant Secretary	
Dominic Fountain	-	Executive Member	
Steve Gome	-	" "	
George Kozarevski	-	" "	
Jacqui Fang	-	" "	
Peter Casey	-	" "	
Bronwyn Jefferson	-	" "	
Spiro Vasilakis	-	" "	
Henry Li	-	" "	
Martha Olivera	-	" "	
Greg Frederickson	-	" "	
Mark Russell	-	" "	(Resigned 16/10/2002)
Virginia Bagalay	-	" "	(Resigned 16/10/2002)

- (ii) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Statement of Financial Performance 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 \$32,075.

- (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**

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 2003 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 2003 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 2003, 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 27th day of August, 2003.

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 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 2003 the number of members of the Branch was 24,257

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;

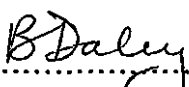
(iii) before any expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Branch;

(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 27th day of August 2003.


.....
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 & Miscellaneous Workers Union - Victorian Branch, (being the relevant Committee of Management) state that -

1. In the opinion of the members of the Executive Committee -
 - (a) the accompanying Statement of Financial Position is drawn up so as to show a true and fair view of the state of affairs of the Branch as at 30th June 2003;
 - (b) the accompanying Statement of Financial 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 2003;
 - (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 2003 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 Branch Executive in accordance with a resolution of the Branch Executive of the Australian Liquor, Hospitality & Miscellaneous Workers Union - Victorian Branch.

Date:

Signature

Steve Gome

Full Name

STEPHEN DAVID GOME

Signature

George Kozarevski

Full Name

GEORGE KOZAREVSKI

**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 2001 are the financial statements presented to the Branch Executive on the 19th day of November 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:

19 NOVEMBER 2003.



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 2003 (FR2003/341)**

Receipt is acknowledged of the abovementioned financial documents which were lodged in the Registry on 13 February 2004. Before the documents can be filed further information is required.

Clarification of Date of Supply to Members / Date of Meeting

I refer to the attached copies of letters from you, dated 9 October 2003 and 9 February 2004.

The letter of 9 October 2003 states that a summary of the accounts would be published in the Summer Edition of *Union News - Victoria*, which was proposed to have been published in December 2003 or early January 2004.

The letter of 9 February 2004 states that a summary of the accounts was published in the October 2003 Edition of *Union News - Victoria*, and that following that, the documents were presented to the Committee of Management held on 19 November 2003.

Please clarify in which edition the documents were supplied to the members.

Committee of Management Certificate

The copy of the Committee of Management certificate received was not dated. To ensure that the sequence of events as envisaged in the Workplace Relations Act 1996 is being followed, dated copies of certificates are required.

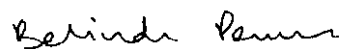
Please supply a dated copy of the Committee of Management Certificate.

Donations

I note that the Expenditure statement identifies an amount of \$1,767 as donations. I would like to remind you that pursuant to s269(1) of the 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.

If you have any enquires about this letter please contact me on 02 8374 6618.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

16 February 2004

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 8083 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



9 October, 2003

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

Dear Sir/Madam

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

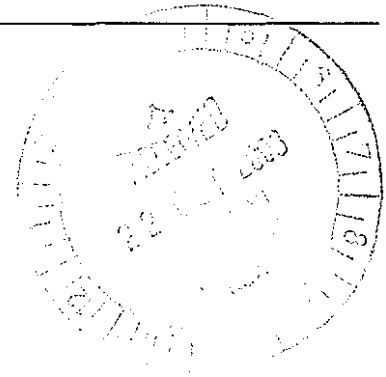
It is proposed that this journal be printed and forwarded to members in December 2003 or early January 2004. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2004.

I advise that the accounts, including the summary, were made available on 27 August 2003.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.



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



9 February, 2004

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 9 October 2003 concerning the financial documents of the Victorian Branch for the year ended 30 June 2003.

You have been previously supplied with a copy of the summary of the accounts which was published in the October 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 19 November 2003.

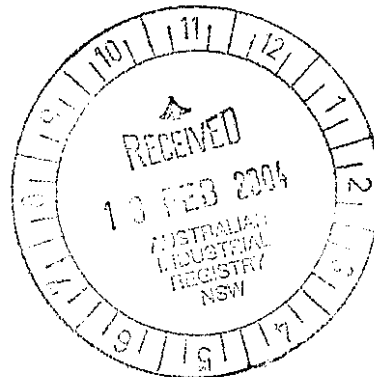
You have previously been advised that the auditor's report was received on 27 August 2003.

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.



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Level 9
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ABN: 5272 8088 684

Helen Creed
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National Secretary

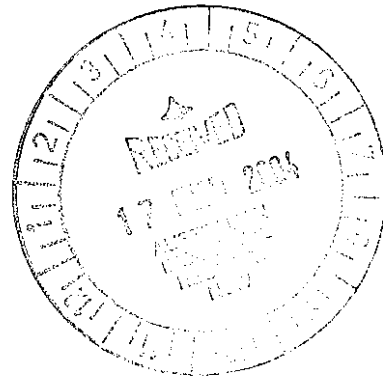
Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

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



17 February 2003

Ms Belinda Penna
Australian Industrial Registry
Level 8
80 William Street
EAST SYDNEY NSW 2011



Dear Belinda

RE: FINANCIAL STATEMENTS FOR LHMU VICTORIAN BRANCH

I refer to your letter of 16 February 2004 and clarify the following points:

Clarification of Date of Supply to Members / Date of Meeting

I have clarified this matter with our Victorian Branch as follows:

- The summary was expected to be published in the Summer edition of *Union News – Victoria*.
- Due to delays in the publication of the Spring edition of this magazine a decision was made to publish the summary in that edition. This was sent to members in October 2003.

Committee of Management Certificate

Please find enclosed a dated copy of the Committee of Management Certificate.

Donations

There were no individual donations exceeding \$1,000.

If you have any further questions with regard to these accounts please contact Lisa Caukill.

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY

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

CERTIFICATE BY THE BRANCH EXECUTIVE

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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: 27 August 2003

Signature

Steve Gome

Full Name

STEPHEN DAVID GOME

Signature

George Kozarevski

Full Name

GEORGE KOZAREVSKI



AUSTRALIAN INDUSTRIAL REGISTRY

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Telephone: (02) 8374 6666
Fax: (02) 9380 6990

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

Dear Mr Lawrence

**Re: Financial Statements and Accounts for the ALHMWU Victorian Branch for the year
ending 30 June 2003 (FR2003/341)**

I refer to your letter of 17 February 2004 regarding the abovementioned financial return.

Following the receipt of the information requested in my letter of 16 February 2004, the financial return has been filed.

Thank you for your prompt attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

20 February 2004