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Haymarket NSW 2000

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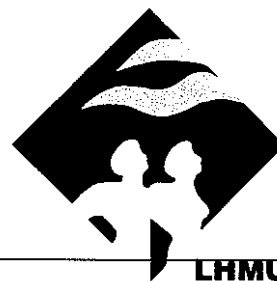
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Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Louise Tarrant
Assistant National Secretaries

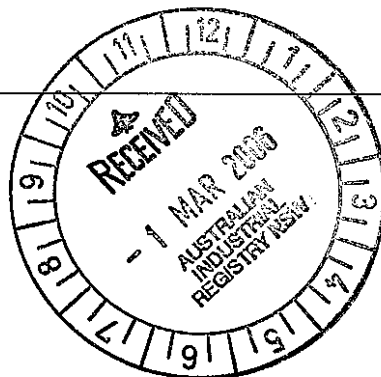
**Liquor, Hospitality
and Miscellaneous Union**



ABN: 5272 8088 684

17 February, 2006

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



Dear Mr Jenkins

re: VICTORIAN BRANCH FINANCIAL REPORTS

I am writing to lodge the financial reports for the LHMU Victorian Branch for the year ended 30 June 2005. Enclosed is the Branch Full Financial Report including:

- The Committee of Management Statement signed by the Branch Secretary.
- The Operating Report signed by the two members of the Branch Executive.
- The Independent Audit Report signed by the Branch Auditors.
- The accounts including the notes to and forming part of the accounts.

The financial reports were presented to the Branch Executive meeting on 17th August 2005. The Executive resolved:

- That the operating report be approved and signed.
- To endorse the Committee of Management Statement.
- That the Branch Secretary be authorised to sign the Committee of Management Statement.
- That the financial reports be distributed to members by publication on the LHMU website and advertising that link in the November edition of Union News.

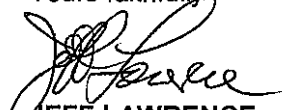
Subsequently the financial reports including the General Purpose Financial Report, the Auditors' statements and the operating report were supplied to members through publication on the LHMU website. Members also received a copy of Union News which contained an advertisement advising members how to view the reports on the website.

A full report was provided to the meeting of the Victorian Branch Executive on 1th February and was adopted by that meeting. Also enclosed is a copy of the Branch Secretary's certificate dated 15th February 2006.

On the basis of the above and the enclosed documentation it would seem that the Victorian Branch has complied with the audit and reporting requirements of the Act.

If you have any questions please contact me.

Yours faithfully,


JEFF LAWRENCE
NATIONAL SECRETARY

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

FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2005

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I Brian Daley being the Branch Secretary of the Liquor, Hospitality and Miscellaneous Union, Victorian Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 30 November 2005 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 15 February, 2006 in accordance with section 266 of the RAO Schedule.

Signed: _____

B. Daley

Date: 15 February, 2006

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2005**

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

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2005**

	Year Ended 30/6/05 \$	Year Ended 30/6/04 \$
<u>INCOME</u>		
Membership Contributions	4,964,549	4,680,835
Interest Received	995,516	838,073
Rent Received:		
- Capel Street	100,573	86,242
- Tootgarook	15,890	17,210
- Torquay	27,740	28,148
- Mildura	-	2,150
- Lakes Entrance	15,570	18,940
- Drummond Street	41,371	27,142
Profit on Disposal of Non-Current Assets	3,226	1,353
Profit on Disposal of Woodham Avenue Property	-	170,762
AJEC Income	1,581	-
Directors Fees Received	72,339	69,410
Workcover Claims re Employees	22,724	68,174
Funds from National Office re Organising Co-Ordinator	366,165	124,112
Safety Development Fund Income	22,500	45,000
AEAV Levy Income	-	85,691
Sundry Income	59,292	41,107
<i>Total Income</i>	6,709,036	6,304,349
<u>LESS EXPENDITURE</u>		
Accountancy & Audit	21,250	20,400
Advertising	7,752	913
Affiliations - Australian Labor Party	82,041	76,387
Affiliations - VTHC & Others	71,684	69,260
AJEC Expenses	2,613	86
Attendance Fees	5,654	7,666
Awards & Publications	27,558	30,332
Bank Charges	25,855	27,376
Caretaker Expenses	4,660	7,402
Cleaning	65,857	1,266
Campaign Costs	17,525	14,530
Commission Paid	93,226	97,412
Computer Expenses	22,252	14,294
Consultancy Expenses	21,460	2,475
Delegates Fees & Expenses	12,386	9,867
Depreciation - Buildings	97,032	98,234
Depreciation - Motor Vehicles	81,633	86,837
Depreciation - Furniture & Equipment	163,148	158,818
Donations	312	700
Education & Training Expenses	15,341	16,513
Electricity	63,755	49,337
Entertainment Expenses	15,540	8,726
Fringe Benefits Tax - Officers	3,315	3,010

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2005**

	Year Ended 30/6/05 \$	Year Ended 30/6/04 \$
Fringe Benefits Tax - Staff	15,733	11,370
General Expenses	15,187	15,011
Honorariums	4,367	3,471
Insurance	26,619	27,570
Legal Costs	258,035	3,591
Loss on Disposal of Non-Current Assets	12,015	34,819
Lost Time	16,811	23,678
Magazine Expenses	53,759	64,892
Meetings, Conferences & Travelling Expenses	50,839	41,377
Motor Vehicle Expenses	156,609	156,632
Payroll Tax	195,879	157,977
Postage & Couriers	42,993	43,737
Printing & Stationery	80,321	70,299
Provision for Accrued Annual Leave	(4,526)	(21,988)
Provision for Long Service Leave	(44,448)	6,979
Rates & Taxes	76,075	67,384
Rent & Room Hire	14,639	16,865
Repairs & Maintenance	53,779	62,154
Safety Development Fund Expenditure	27,800	32,588
Salaries & Allowances - Elected Officers	361,079	273,393
Salaries & Allowances - Staff	3,044,955	2,540,478
Salaries & Allowances - Casual & Other	-	1,700
Staff Amenities	12,663	14,976
Superannuation Contributions - Officers	37,328	34,644
Superannuation Contributions - Staff	423,194	370,271
Sustentation Fees	806,687	788,902
Telephone	127,898	115,218
Workcover Expenses	71,316	73,522
<i>Total Expenditure</i>	6,859,455	5,833,351
SURPLUS/(DEFICIT) FOR YEAR	(150,419)	470,998
ABNORMAL ITEM		
Redundancy Payments to Terminated Employees	-	261,588
SURPLUS/(DEFICIT) FOR YEAR AFTER ABNORMAL ITEM	(150,419)	209,410
Accumulated Funds - Beginning of Year	18,330,775	18,121,365
<u>ACCUMULATED FUNDS AT 30TH JUNE 2005</u>	18,180,356	18,330,775

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2005**

	2005	2004
	\$	\$
<u>MEMBERS' FUNDS</u>		
Accumulated Funds	18,180,356	18,330,775
<i>represented by:</i>		
<u>CURRENT ASSETS</u>		
Petty Cash on Hand	1,260	1,132
Deposits	225	225
Cash at Bank - General Account	70,054	1,663
Cash at Bank - Trace Account	72,113	10,057
Cash at Bank - AJEC	-	1,832
Sundry Debtors	30,089	28,335
Debtor - LHMU Federal Office	212,891	112,327
LHMU Clothing on Hand	11,866	12,130
Interest Receivable	66,742	64,993
Prepayments	75,313	64,853
<i>Total Current Assets</i>	540,553	297,547
<u>FIXED ASSETS</u>		
Land & Buildings	4,745,316	4,745,316
Less: Accumulated Depreciation	1,781,793	1,684,761
	2,963,523	3,060,555
Motor Vehicles	502,751	553,000
Less: Accumulated Depreciation	234,726	202,377
	268,025	350,623
Furniture & Equipment	3,148,477	3,123,190
Less: Accumulated Depreciation	2,731,040	2,624,492
	417,437	498,698
<i>Total Fixed Assets</i>	3,648,985	3,909,876
<u>INVESTMENTS</u>		
Bank Bills & Notes	12,504,915	14,601,369
Loan - Western Australia Branch	868,999	948,478
Loan - Queensland Branch	2,000,000	-
Shares in Unlisted Companies	302	302
<i>Total Investments</i>	15,374,216	15,550,149
TOTAL ASSETS	19,563,754	19,757,572

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2005**

	2005 \$	2004 \$
<u>CURRENT LIABILITIES</u>		
Bond Monies Held	3,750	3,750
Sundry Creditors	469,553	456,900
Legal Fees Payable	3,080	289
Other Creditors	2	2
Input Tax Credits	(78,616)	(61,611)
GST Payable	137,332	130,196
Provision for Accrued Annual Leave - Officers	74,609	86,708
Provision for Accrued Annual Leave - Staff	290,709	283,136
Provision for Long Service Leave - Officers	99,459	107,652
Provision for Long Service Leave - Staff	334,959	384,309
	<hr/>	<hr/>
<i>Total Current Liabilities</i>	1,334,837	1,391,331
<u>NON-CURRENT LIABILITIES</u>		
Provision for Long Service Leave - Staff	48,561	35,466
	<hr/>	<hr/>
<i>Total Non-Current Liabilities</i>	48,561	35,466
	<hr/>	<hr/>
TOTAL LIABILITIES	1,383,398	1,426,797
	<hr/>	<hr/>
<u>NET ASSETS</u>	18,180,356	18,330,775
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The accompanying notes form part of these financial statements.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2005**

	NOTE	Year Ended 30/6/05 \$	Year Ended 30/6/04 \$
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	7		
Receipts			
Membership Dues		4,981,435	4,680,083
Interest Received		993,767	842,148
Other Income		174,568	310,642
Rent Received		197,434	183,467
Funds from National Office		259,841	55,951
GST Collected		6,222	17,085
		<u>6,613,267</u>	<u>6,089,376</u>
Payments			
Salaries, Superannuation, Annual Leave & Long Service Leave		(3,937,352)	(3,405,374)
Sustentation Fees		(772,174)	(786,443)
Other Expenditure		(1,871,086)	(1,494,315)
GST Paid		3,981	(3,439)
Net Cash Provided By/(Used In) Operating Activities		<u>36,636</u>	<u>399,805</u>
CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES			
Purchase of Motor Vehicles		(27,226)	(121,445)
Purchase of Plant & Equipment, Furniture & Fittings		(84,100)	(70,999)
(Purchase of)/Proceeds from Bank Bills & Notes, Mortgage		2,096,454	357,301
(Payment of)/Proceeds from Western Australia Branch Loan		79,479	(948,478)
(Payment of)/Proceeds from Queensland Branch Loan		(2,000,000)	-
Proceeds from Sale of Non-Current Assets		27,500	370,065
Proceeds from Bond Monies Received		-	3,750
Net Cash Provided By/(Used In) Non - Operating Activities		<u>92,107</u>	<u>(409,806)</u>
Net Increase/(Decrease) in Cash Held		128,743	(10,001)
Add: Cash Held at 1st July 2004		14,684	24,685
CASH HELD AS AT 30TH JUNE 2005		<u>143,427</u>	<u>14,684</u>

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

	Year Ended 30/6/05	Year Ended 30/6/04
NOTE	\$	\$
REPRESENTED BY:		
Petty Cash on Hand	1,260	1,132
Cash at Bank - General Account	70,054	1,663
Cash at Bank - Trace Account	72,113	10,057
Cash at Bank - AJEC Account	-	1,832
	<u>143,427</u>	<u>14,684</u>

The accompanying notes form part of these financial statements.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005**

1. STATEMENT OF ACCOUNTING POLICIES

The financial report is a general purpose financial report that has 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 financial report which, unless otherwise stated, have been consistently applied:-

(a) Basis of Accounting

The financial report has been prepared on the basis of historical costs and does 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 252(4) of the Workplace Relations Act 1996.

(b) Employee Entitlements

Provision has been made in the financial report 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 financial report for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

(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.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (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 272, which reads -

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

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 report.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

5. FIXED ASSETS

Land & Buildings

	<u>30/6/05</u>		<u>30/6/04</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	1,520,314	3,801,169	1,438,942
50 Wilkinson St., Tootgarook	97,902	54,361	97,902	52,326
Lot 1, 60 Myer St., Lakes Entrance	265,412	66,283	265,412	61,830
22 Pride St., Torquay	118,756	51,280	118,756	49,096
62 Drummond St., Carlton	462,077	89,555	462,077	82,567
	_____	_____	_____	_____
	4,745,316	1,781,793	4,745,316	1,684,761
	=====	=====	=====	=====

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 report.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

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

	Year Ended 30/6/05	Year Ended 30/6/04
Operating Surplus/(Deficit) for Year	(150,419)	209,410
Add Back: Non Cash Flow Items		
Depreciation - Buildings	97,032	98,234
Depreciation - Motor Vehicles	81,633	86,837
Depreciation - Furniture & Equipment	163,148	158,818
Provision for Long Service Leave	(44,448)	6,979
Provision for Accrued Annual Leave	(4,526)	(21,988)
Profit on Disposal of Non-Current Assets	(3,226)	(172,115)
Loss on Disposal of Non-Current Assets	12,015	34,819
Rates Adjustment re Disposal of Woodham Avenue	-	722
	<u>151,209</u>	<u>401,716</u>
Changes in Assets and Liabilities:		
(Increase)/Decrease in Sundry Debtors	(1,754)	(4,234)
(Increase)/Decrease in Debtor – LHMU Federal Office	(100,564)	(68,251)
(Increase)/Decrease in LHMU Clothing on Hand	264	2,468
(Increase)/Decrease in Interest Receivable	(1,749)	4,075
(Increase)/Decrease in Prepayments	(10,460)	(1,082)
(Increase)/Decrease in Input Tax Credits	(17,005)	12,294
Increase/(Decrease) in Sundry Creditors and Accruals	6,768	53,625
Increase/(Decrease) in Legal Fees Payable	2,791	(3,398)
Increase/(Decrease) in Rent Received in Advance	-	(1,495)
Increase/(Decrease) in GST Payable	7,136	4,087
	<u> </u>	<u> </u>
Net Cash Provided by/(Used in) Operating Activities	36,636	399,805
	<u> </u>	<u> </u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005 (CONTINUED)**

8. RELATED PARTY DISCLOSURES

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

Vivian Duggan	-	Branch President	
Rodney Morris	-	Deputy President	(Resigned 8/4/2005)
Stephen McGhie	-	Deputy President	(Elected 13/4/2005)
Brian Daley	-	Branch Secretary	
Terry Breheny	-	Assistant Secretary	
Jane Farrell	-	Assistant Secretary	
Dominic Fountain	-	Executive Member	
George Kozarevski	-	" "	(Resigned 18/8/2004)
Peter Casey	-	" "	
Bronwyn Jefferson	-	" "	
Spiro Vasilakis	-	" "	(Resigned 17/11/2004)
Henry Li	-	" "	
Adrianna Camilleri	-	" "	(Resigned 3/12/2004)
Greg Frederickson	-	" "	
Margarita Murray	-	" "	
Con Manavakis	-	" "	
Brendan Murphy	-	" "	(Elected 31/5/2005)
Kath Wilson	-	" "	(Elected 31/5/2005)
Kerrie Dale	-	" "	(Elected 31/5/2005)
Laurence Kane	-	" "	(Elected 31/5/2005)
Jennifer Egan	-	" "	(Elected 31/5/2005)

(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.

(iii) The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of officers is disclosed in the Statement of Financial Performance under Superannuation Contributions - Officers.

(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.

LIQUOR, HOSPITALITY & MISCELLANEOUS UNION VICTORIAN BRANCH

OPERATING REPORT

In accordance with Section 254 of the Workplace Relations Act 196 ("the Act") this Operating Report has been prepared to detail the activities of the Liquor Hospitality and Miscellaneous Union, Victorian Branch, for the financial year ended 30th June 2005, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Victorian Branch

The principal activities of the Victorian Branch of the LHMU, during the past year fell into the following categories:

- Implementation of the decisions of the Branch Executive and Branch Council.
- Implementation of the union's organising agenda, including strategic industry or site organising projects.
- Industrial support including representation of individual member, site and industry grievances, disputes and/or industrial matters, advice on legal and legislative matters and specific advice and support on Occupational Health and Safety and WorkCover matters and the training of Officials and Members on industrial matters, including dispute resolution.
- The administration of federal awards operating in the State of Victoria, the variation of awards following major test cases (such as living wage) and making applications to vary federal awards.
- Communications to members through members magazines, member newsletters and specific media releases and targeted publications.
- Administration of a membership system to maintain member records including a history of payments made by individual members.
- Participation in broader union campaigns at times auspiced through Victorian Trades Hall Council.

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

OPERATING REPORT (CONTINUED)

2. Operating Result

The operating result of the Branch for the year ended 30th June 2005 was a deficit of \$150,419. No provision for tax was necessary as the Branch is considered exempt.

3. Significant Changes

The Victorian Branch has raised members dues to assist in paying for organising and other industrial activities. The Victorian Branch received monies from a National Organising Fund to implement mutually agreed growth projects. The Branch paid for a number of significant legal cases during the year.

4. Rights of Members

All members of the Union have the right to resign from the Union in accordance with Rule 10 of the Union Rules, (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the Branch, including via email.

5. Superannuation Office-holders

The following officers and/or members of the Branch are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member representative -

<u>Officer / Member:</u>	<u>Trustee Company:</u>	<u>Name of Entity/ Scheme:</u>	<u>Position:</u>
Brian Daley	Australian Retirement Fund Pty Ltd	Australian Retirement Fund	Director
Brian Daley	HOSTPLUS Pty Ltd	HOSTPLUS	Director

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

OPERATING REPORT (CONTINUED)

6. Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the Branch under sec. 244 of the RAO Schedule was 21,358;
- (b) the number of persons who were at the end of the financial year employees of the Branch including both full-time and part-time employees measured on a full-time equivalent basis was 62;
- (c) the names of those who have been members of the Committee of Management of the Branch at any time during the financial year and the periods for which he or she held office were –

Name:	Period:
Vivian Duggan	1/7/04 to 30/6/05
Rod Morris	1/7/04 to 8/4/05
Stephen McGhie	13/4/05 to 30/6/05
Brian Daley	1/7/04 to 30/6/05
Terry Breheny	1/7/04 to 30/6/05
Jane Farrell	1/7/04 to 30/6/05
Dominic Fountain	1/7/04 to 30/6/05
George Kozarevski	1/7/04 to 18/8/04
Peter Casey	1/7/04 to 30/6/05
Bronwen Jefferson	1/7/04 to 30/6/05
Spiros Vasilakis	1/7/04 to 17/11/04
Henry Li	1/7/04 to 30/6/05
Greg Frederickson	1/7/04 to 30/6/05
Margarita Murray	1/7/04 to 30/6/05
Con Manavakis	1/7/04 to 30/6/05
Adrianna Camilleri	1/7/04 to 3/12/04
Brendan Murphy	31/5/05 to 30/6/05
Kath Wilson	31/5/05 to 30/6/05
Kerrie Dale	31/5/05 to 30/6/05
Laurence Kane	31/5/05 to 30/6/05
Jennifer Egan	31/5/05 to 30/6/05

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

OPERATING REPORT (CONTINUED)

7. Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date: 17 AUGUST 2005 .


.....
Branch Secretary

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

BRANCH EXECUTIVE'S STATEMENT

I, Brian Daley being a designated officer of the Liquor, Hospitality & Miscellaneous Union - Victorian Branch, report that the Branch Executive at a meeting of the Executive held on 2005 resolved that the following declarations, passed by the Executive at that meeting, in relation to the financial report of the branch for the year ended 30 June 2005 be included in the financial report.

In the opinion of the Branch Executive:

- (a) the financial report complies with the Australian Accounting Standards;
- (b) the financial report complies with the reporting guidelines of the Industrial Registrar;
- (c) the financial report gives a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 30 June 2005;
- (d) there are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2005 and since the end of the financial year:
 - (i) meetings of the Branch Executive were held in accordance with the rules of the organisation and the rules of the branch; and
 - (ii) the financial affairs of the branch have been managed in accordance with the rules of the organisation and the rules of the branch; and
 - (iii) the financial records of the branch have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - (v) the financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches and national council of the organisation; and
 - (v) the information sought in any request of a member of the branch or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996.

For the Branch Executive

[Brian Daley - Branch Secretary]

Signature:

B. Daley

Dated: 17 AUGUST 2005.

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

INDEPENDENT AUDITOR'S REPORT

Scope

We have audited the accompanying general purpose financial report of the Liquor, Hospitality & Miscellaneous Union - Victorian Branch, for the year ended 30th June 2005 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 financial report and the information it contains. We have performed an independent audit of this financial report in order to express an opinion on it 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 financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, 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 financial report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and cash flows.

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

Audit Opinion

In our opinion -

- (a) the accounts are properly drawn up so as to present fairly the financial position of the Union as at 30th June 2005 and its performance for the year ended on that date; and
- (b) the accounts are in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

Signed at Melbourne, this 17th day of August, 2005.

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

EDDY PARTNERS,
Certified Practising Accountants.


David James Eddy, CPA.
Registered Company Auditor.



Australian Government
Australian Industrial Registry

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Mr Jeff Lawrence
National Secretary
Liquor, Hospitality and Miscellaneous Union
Locked Bag 9
HAYMARKET NSW 1240

Dear Mr Lawrence

Re Financial Return – Victorian Branch – year ending 30 June 2005 (FR2005/504)

The above documents were lodged in the Registry on 1 March 2006 and have now been filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stephen Kellett', written over a horizontal line.

Stephen Kellett
Assistant Manager, Statutory Services Branch, Sydney Registry

10 March 2006