



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: Financial Statements for Australian Liquor, Hospitality and Miscellaneous Workers
Union, Western Australian Branch for year ending 30 June 2001 (FR2002/482)**

Receipt is acknowledged of the above financial statements, which were lodged in the Registry on
21 March 2002.

These documents have now been filed.

Yours sincerely,

Robin Godfrey
Assistant Manager, NSW Registry

25 March 2002

FR 2001/482

Australian
Liquor, Hospitality
and Miscellaneous
Workers Union

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

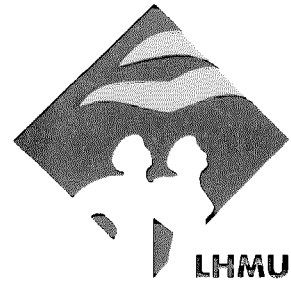
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Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary



19 March, 2002

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

Dear Ms Buchanan

re: WESTERN AUSTRALIAN BRANCH ACCOUNTS

I write further to my letter of 19 December 2001 concerning the financial documents of the Western Australian Branch for the year ended 30 June 2001.

You have been previously supplied with a copy of the summary of the accounts which was published in the December 2001 edition of *Union News - WA*

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 February 2002.

You have previously been advised that the auditor's report was received on 29 August 2001.

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

Yours faithfully

JEFF LAWRENCE
NATIONAL SECRETARY



Enc.

(B)

12 MAR 2002

**CERTIFICATE IN ACCORDANCE WITH SECTION 280(1)(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 of the Australian Liquor, Hospitality and Miscellaneous Workers Union, Western Australian Branch, presented to the General Meeting of the members on Wednesday, 27 February, 2002.

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

Helena M. Creed

HELEN CREED
Secretary

Date : 7 March 2002

**THE AUSTRALIAN LIQUOR, HOSPITALITY &
MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2001**

**AUSTRALIAN LIQUOR, HOSPITALITY &
MISCELLANEOUS WORKERS' UNION
WA BRANCH**

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**AUSTRALIAN LIQUOR, HOSPITALITY &
MISCELLANEOUS WORKERS' UNION
WA BRANCH**

INDEPENDENT AUDIT REPORT TO THE MEMBERS

Suite 4, 1st Floor
63 Shepperton Road
Victoria Park WA 6100
Australia

Telephone (08) 9362 5855
Facsimile (08) 9362 5186

E-mail: htg@panorama.net.au
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PO Box 199
Victoria Park
Western Australia 6979

Scope

We have audited the financial statements of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch, for the year ended 30 June 2001 as set out on pages 7 to 19. The Committee of Management and Accounting Officer are responsible for the financial statements. We have conducted an independent audit of those financial statements 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 financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting selected amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements, so as to present a view of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch, 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

As with similar organisations, due to the nature of certain income such as membership contributions, donations, subsidies and similar, we are only able to audit that income when it is first recorded in the books and records of the Union.

In our opinion, except for the effect on the financial statements of the matter referred to in the preceding paragraph:

- (a) proper accounting records have been kept by the Union so far as appears from our examination of these books, including:
 - (i) *records of the sources of the receipts of the Union, (including income from members); and*
 - (ii) *records of the nature and purposes of the payments of the Union;*

- (b) the financial statements including the Committee of Management Certificate and Accounting Officers Certificate required to be prepared under *Section 273 of the Workplace Relations Act 1996* have been properly drawn up so as to give a true and fair view of:
 - (i) *the financial affairs of the Union as at 30 June 2001; and*
 - (ii) *the income and expenditure and any surplus or deficit of the Union for the year then ended.*

**HEWITT
TURNER &
GELEVITIS**

IN ASSOCIATION



**CERTIFIED PRACTISING
ACCOUNTANTS**

Business Valuations
Finance Structuring
Offshore Structuring
Registered Tax Agents
Management Accounting
Audit Assurance Services
Due Diligence Reporting
Corporate Secretarial Services
Corporate & Trust Consultants
Business Development Consultants

PRINCIPALS

Timothy Turner
B.BUS (ACC), FCPA,
FAIM, FTIA
Registered Company Auditor

Vick Gelevitis
B.BUS (ACC), CPA,
MNIA, FTIA

CONSULTANT

Antony Sage
B.BUS (ACC), ACA,
MCT, FTIA

**AUSTRALIAN LIQUOR, HOSPITALITY &
MISCELLANEOUS WORKERS' UNION
WA BRANCH**

INDEPENDENT AUDIT REPORT TO THE MEMBERS

(Continued)

- (c) We have where necessary, obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of our audit; and
- (d) the accounts have been prepared in accordance with Statements of Accounting Standards and other mandatory professional reporting requirements.

**HEWITT
TURNER &
GELEVITIS**

IN ASSOCIATION

Signed at *Perth* this *29th* day of *August*, 2001.



**HEWITT TURNER & GELEVITIS
IN ASSOCIATION**

**TIMOTHY TURNER
REGISTERED COMPANY AUDITOR**

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

COMMITTEE OF MANAGEMENT CERTIFICATE

We, GEORGINA WENDY DEVLIN and JACQUELINE HORN, being two members of the Committee of Management of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- (i) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Union as at 30 June 2001 and the deficit of the Union for the year then ended;
- (ii) In the opinion of the Committee of Management, meetings of the Committee of Management were held during the year ended 30 June 2001 in accordance with rules of the Union;
- (iii) To the knowledge of any member of the Committee of Management, there have been no instances where records of the Union 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 Union, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996 and Regulations thereto, or the rules of the Union; and
- (iv) The Union has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 30 June 2000 and the auditor's report thereto.



GEORGINA WENDY DEVLIN



JACQUELINE HORN

Date 29-08-01.

This Committee of Management Certificate forms part of the Accounts and Statements referred to in the Auditors Report

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

ACCOUNTING OFFICER'S CERTIFICATE

I, HELEN MARGARET CREED, being the officer responsible for keeping the accounting records of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch, certify that as at 30 June 2001 the number of members of the Union was: 17,745 (2000: 17,682).

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2001 and the result of operations for the period then ended;
- (ii) A record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Union;
- (iii) All expenditure incurred by the Union, was authorised in accordance with the rules of the Union;
- (iv) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) All loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules;
- (vi) The register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.

Helen M. Creed

HELEN MARGARET CREED

Date 29/08/01

**This Accounting Officer's Certificate forms part of the Accounts and Statements referred to in the
Auditors Report**

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

BALANCE SHEET AS AT 30 June 2001

	Note	2001 \$	2000 \$
CURRENT ASSETS			
Cash at Bank and on hand	4 (a)	217,559	178,412
Prepayments		55,575	43,425
Sundry Debtors		9,465	10,995
		282,599	232,832
NON-CURRENT ASSETS			
Property, Plant and Equipment	3	2,051,592	2,123,016
TOTAL ASSETS		2,334,191	2,355,848
CURRENT LIABILITIES			
Creditors		290,406	277,609
Accrued Charges		248,084	223,885
Provision for Annual Leave		219,993	215,801
Provision for Long Service Leave		187,177	184,489
Income Received in Advance		19,800	18,755
Net GST Liability Payable		61,018	-
		1,026,478	920,539
TOTAL LIABILITIES		1,026,478	920,539
NET ASSETS		1,307,713	1,435,309
ACCUMULATED FUNDS OF MEMBERS			
Opening Balance as at 1 July 2000		1,435,309	1,677,885
Surplus/(Deficit) for the year		(127,596)	(242,576)
ACCUMULATED FUNDS OF MEMBERS AS AT 30 JUNE 2001		1,307,713	1,435,309

**This Balance Sheet forms part of the Accounts and Statements referred to in the Auditors' Report.
The accompanying notes for part of these financial statements.**

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 June 2001**

INCOME	Note	30 June 2001 \$	30 June 2000 \$
Members – Contributions		3,703,515	3,437,500
Commissions Received		-	25
Interest Received		7,025	29,214
Rent Received		116,029	110,641
Surplus on Disposal of Assets		7,061	19,506
Service Fees - Employee Awards		6,699	8,142
Sundry Income		28,787	33,669
Sale of Caps/Badges		298	932
National Organising Fund		66,818	35,000
Shark Bay Booking Fee		990	980
TOTAL INCOME		3,937,222	3,675,609
 EXPENDITURE			
Advertising		1,860	1,080
Affiliation Fees			
ALP		53,607	53,766
TLC		53,793	50,534
Airfares		14,387	12,803
Arbitration		2,576	3,768
Attendance Fees		12,821	11,397
Audit Fees		7,910	8,552
Badges/Caps/Union History		3,078	2,950
Bank Charges		32,945	27,492
Campaigns		319	8,881
Cleaning Expenses		1,314	1,794
Commissions		66,349	70,099
Computer Charges		16,003	8,916
Depreciation		99,689	102,819
Donations		13,916	1,690
Electricity		37,040	39,282
Freight		218	334
Fringe Benefits Tax		10,261	19,990
Honorarium		1,200	1,200
Insurance - Excluding Vehicles		238,983	173,945
Journals & Papers Issued (inc. Postage)		68,032	96,785
Total Carried Forward		736,301	698,077

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**INCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 June 2001 (continued)**

	Note	30 June 2001 \$	30 June 2000 \$
Total Brought Forward		736,301	698,077
Lease Payments		2,796	2,796
Legal Costs		20,346	13,134
Meeting & Conference Expenses		12,752	13,432
Mortality Payments		-	140
Motor Vehicle Expenses		201,799	218,716
Organising Expenses		33,645	43,150
Payroll Tax		80,306	86,874
Postage		39,366	51,564
Printing & Stationery		51,181	60,506
Publications & Subscriptions		5,453	8,777
Rates		21,639	20,095
Removal Expenses		-	1,865
Rent - Bunbury Office		-	-
Repairs & Maintenance		26,755	24,568
Property			
Thomas Street		3,000	-
Bunbury		12,683	14,413
Augusta		34,168	35,978
Kalbarri		20,708	14,860
Guilderton		7,539	6,845
Salaries - Office Holders		173,413	181,536
Salaries - Employees		1,653,826	1,745,127
Staff Amenities		3,055	4,804
Sundry Expenses (include Office Costs)		41,673	30,027
Superannuation		215,833	219,966
Sustentation Fees - Federal Office		589,234	572,458
Telephone		68,361	74,088
Training & Education		8,782	8,183
Workers Compensation & Medicals		204	60
TOTAL EXPENDITURE		<u>4,064,818</u>	<u>4,152,039</u>
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR BEFORE ABNORMAL ITEMS		(127,596)	(476,430)
ADD: ABNORMAL INCOME			
Funds released by National Office During the Year	5	-	233,854
SURPLUS/(DEFICIT) FOR THE YEAR AFTER ABNORMAL ITEMS		<u>(127,596)</u>	<u>(242,576)</u>

**This Income & Expenditure Statement forms part of the Accounts and Statements referred to in
the Auditor's Report.**

The accompanying notes form part of these financial statements.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 June 2001**

	Note	30 June 2001 \$	30 June 2000 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Members		3,703,515	3,437,500
Payments to Suppliers & Employees		(3,930,825)	(3,725,447)
Interest Received		7,025	29,214
Rent Received		116,028	109,563
Other Income		<u>103,591</u>	<u>78,748</u>
NET CASH FROM OPERATING ACTIVITIES	4(b)	<u>(666)</u>	<u>(70,422)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant & Equipment		23,682	26,900
Payment for Property, Plant & Equipment		<u>(44,887)</u>	<u>(79,291)</u>
NET CASH FROM INVESTING ACTIVITIES		<u>(21,205)</u>	<u>(52,391)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Receipts from Federal Office		-	233,854
Goods & Services tax collected		61,018	
NET CASH FROM FINANCING ACTIVITIES		<u>61,018</u>	<u>233,854</u>
NET INCREASE/(DECREASE) IN CASH HELD		<u>39,147</u>	<u>111,041</u>
Cash at 1 July 2000		178,412	67,371
CASH AT 30 JUNE 2001	4(a)	<u><u>217,559</u></u>	<u><u>178,412</u></u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001**

1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with applicable Accounting Standards, Urgent Issues Group Consensus View and other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act, 1996. The accounts have been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Union in the preparation of the accounts.

- a) Depreciation of fixed assets is calculated on the straight-line basis in order to write the assets off over their useful life. The depreciation rates used for each class of assets are:

Class of Asset	Depreciation Rate
Buildings	2%
Chattels, furniture, fittings and office equipment	15 to 20%
Motor Vehicles	22.5%

- b) Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave has been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

- c) Contribution revenue is brought to account when received.
- d) 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 policy is for assets and property acquired from Branch funds to be accounted for in the financial statements of the Branch from whose fund 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.

- e) No provision for Income Tax is necessary, as Industrial Trade Unions are exempt from Income Tax under Section 50 – 15 of the Income Tax Assessment Act (1997).

WA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 June 2001 (Continued)

1. STATEMENT OF ACCOUNTING POLICIES (continued)

- f) Costs relating to the modification of computer software for year 2001 compatibility are charged as expense as incurred.
- g) Costs incurred to update existing systems to deal with the GST are charged as expenses as incurred, except where they result in an enhancement of future economic benefits and are recognised as an asset.

2. INFORMATION TO BE PROVIDED TO THE MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of sections 274 (4) of the Act which requires the following sections to be set out in the Financial Accounts:

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

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**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001
(Continued)**

**3. PROPERTY, PLANT & EQUIPMENT
LAND & BUILDINGS**

	30 June 2001 \$	30 June 2000 \$
61 THOMAS STREET, SUBIACO	<u>794,421</u>	<u>814,477</u>
Land – at Cost	127,944	127,944
Buildings – at Cost	1,002,826	1,002,826
Accumulated Depreciation	(336,349)	(316,293)
55 SWEENEY STREET, BUNBURY	<u>66,307</u>	<u>67,705</u>
Land – at Cost	16,500	16,500
Buildings – at Cost	69,900	69,900
Accumulated Depreciation	(20,093)	(18,695)
RIVERSIDE COTTAGES MALLOY STREET, AUGUSTA	<u>575,983</u>	<u>584,065</u>
Land – at Cost	269,855	269,855
Buildings – at Cost	404,085	404,085
Accumulated Depreciation	(97,957)	(89,875)
LOT 80 MORTIMER STREET, KALBARRI	<u>264,503</u>	<u>267,965</u>
Land – at Cost	128,903	128,903
Buildings – at Cost	173,084	173,085
Accumulated Depreciation	(37,484)	(34,023)
LOT 100 DHU STREET, GUILDERTON	<u>140,002</u>	<u>142,633</u>
Land – at Cost	37,129	37,129
Buildings – at Cost	131,542	131,542
Accumulated Depreciation	(28,669)	(26,038)
UNIT 2 101 SPENCER STREET, BUNBURY	<u>54,955</u>	<u>55,686</u>
Land – at Cost	20,000	20,000
Buildings – at Cost	36,543	36,543
Accumulated Depreciation	(1,588)	(857)

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001
(Continued)**

3. PROPERTY, PLANT & EQUIPMENT (Continued)

	30 June 2001	30 June 2000
	\$	\$
CHATTELS - BUNBURY PROPERTY	<u>10,541</u>	<u>14,953</u>
Cost	22,459	22,459
Accumulated Depreciation	(11,918)	(7,506)
CHATTELS - AUGUSTA PROPERTY	<u>11,556</u>	<u>9,903</u>
Cost	101,709	96,665
Accumulated Depreciation	(90,153)	(86,762)
CHATTELS - KALBARRI PROPERTY	<u>5,603</u>	<u>1,479</u>
Cost	40,081	33,967
Accumulated Depreciation	(34,478)	(32,488)
CHATTELS - GUILDERTON PROPERTY	<u>2,238</u>	<u>744</u>
Cost	15,571	13,809
Accumulated Depreciation	(13,333)	(13,065)
FURNITURE & FITTINGS	<u>4,508</u>	<u>6,739</u>
Cost	225,484	225,483
Accumulated Depreciation	(220,976)	(218,744)
OFFICE EQUIPMENT	<u>62,373</u>	<u>82,504</u>
Cost	316,123	309,488
Accumulated Depreciation	(253,750)	(226,984)

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001
(Continued)**

3. FIXED ASSETS (CONTINUED)

	30 June 2001	30 June 2000
	\$	\$
LIBRARY	<u>8,138</u>	<u>5,066</u>
Cost	82,921	79,497
Accumulated Depreciation	(74,783)	(74,431)
MOTOR VEHICLES	<u>50,464</u>	<u>69,097</u>
Cost	142,667	137,380
Accumulated Depreciation	(92,203)	(68,283)
TOTAL FIXED ASSETS	<u><u>2,051,592</u></u>	<u><u>2,123,016</u></u>

Title to all Properties except Subiaco are held by the Federal Union in accordance with Federal Policy concerning all new acquisitions of property.

4(a) RECONCILIATION OF CASH

For the purpose of the Statement of Cash Flows, Cash included:

Cash on Hand and in at call deposits with banks or financial institutions, net of bank overdrafts.

CASH AT BANK	30 June 2001	30 June 2000
	\$	\$
General Fund	87,327	65,421
Secretary's Advance Account	30,473	30,000
Augusta Account	10,998	3,541
Petty Cash	650	650
Motor Vehicle Expense Account Term Deposit	49,752	-
Motor Vehicle Expense Account at call	10,762	10,751
Investment Account		68,049
GST Account	27,597	-
	<u><u>217,559</u></u>	<u><u>178,412</u></u>

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001
(Continued)**

4(b) RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH OPERATING SURPLUS/(DEFICIT)

	30 June 2001	30 June 2000
	\$	\$
OPERATING SURPLUS/(DEFICIT) BEFORE ABNORMAL ITEMS	(127,596)	(476,430)
NON CASH FLOWS IN OPERATING PROFIT		
Depreciation & Write-offs	99,689	102,819
Changes in Employee Provisions	-	20,392
Profit on Sale of Property, Plant & Equipment	(7,059)	(19,506)
CHANGES IN ASSETS & LIABILITIES		
Increase/(Decrease) in Annual Leave/Long Service Leave	6,880	-
Increase/(Decrease) in Trade Creditors & Accruals	36,995	297,411
Decrease/(Increase) in Sundry Debtors	1,530	5,797
Increase/(Decrease) in Income Received in Advance	1,045	(1,078)
Decrease/(Increase) in Prepayments	(12,150)	173
CASH FLOWS FROM OPERATIONS	<u>(666)</u>	<u>(70,422)</u>

5. ABNORMAL INCOME – FUNDS RECEIVED FROM NATIONAL OFFICE

The following funds were released by National Office during the prior years:

- \$233,854 (year ended 30 June 2000);
- \$70,000 For the purchase of property in Bunbury (year ended 30 June 1999); and
- \$368,375 Being the proceeds from the maturity of the United Credit Union Investment (year ended 30 June 1999).

These funds were acquired in accordance with the court order number NG 189 of 1998 dated 5 May 1998.

These items of income were considered abnormal by reason of its size and effect on the results for the financial period.

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001
(Continued)**

6. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The company's exposure to interest rate risk, which is the risk that the value of the financial instrument will fluctuate due to changes in market interest rates, and the effective interest rates on those financial assets and financial liabilities is as follows:

<u>30 June 2000</u>	Floating Interest Rate	Fixed Interest	Non-Interest Bearing	Total
<u>Financial Assets</u>				
Cash and deposits	206,561	-	10,998	217,559
Debtors	-	-	9,465	9,465
	206,561	-	20,463	227,024
Weighted average interest rate	2%			
<u>Financial Liabilities</u>				
Trade and other creditors	-	-	538,489	538,489
NET FINANCIAL ASSETS / (LIABILITIES)	206,561	-	(518,026)	(311,465)

b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, is the carrying amount of the financial assets as disclosed in the balance sheet and notes to the financial statements. The Union does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the company.

c) Net Fair Values

The assets and liabilities as disclosed in the balance sheet and notes to the financial statements approximate their carrying values.

No financial assets and liabilities are readily traded on organised markets in standardised form.

The aggregate net fair values and carrying amounts of the financial assets and liabilities are disclosed in the balance sheet and in the notes to and forming part of the accounts.

d) Financing Arrangements

Unrestricted access was available at balance date to the following:

Lines of Credit	\$
Bank overdraft - facility	20,000
Bank overdraft - unused	20,000
Bank overdraft - used	-
	<u>20,000</u>

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001
(Continued)**

7. RELATED PARTY TRANSACTIONS

a) Names of officers

The following persons have held office in the Union during the year:

	Office Held
NEAL, Rory Michael	President
LIEDEL, Barbara Joy	Vice President
CLOVER, Phillip James	Vice President
CREED, Helen Margaret	Secretary
JACKSON, Sharryn Maree	Assistant Secretary
KELLY, David Joseph	Assistant Secretary
DEVLIN, Georgina Wendy	Executive Member
GODFREY, Brian George	Executive Member
HOWELLS, Angela	Executive Member
HORN, Jacqueline	Executive Member
JACKSON, Brian Leonard	Executive Member
JONES, Lynda	Executive Member
KING, Matthew	Executive Member
O'MAHOONEY, Paul	Executive Member
SNOW, Irene Edith	Executive Member
THOMAS, John	Executive Member
WRIGHT, Brian	Executive Member

b) Remuneration of officers

The aggregate amount of remuneration paid to officers during the year is disclosed in the Income and Expenditure Statement under Salaries of the Office Holders.

The Branch Secretary and the Assistant Secretaries are each provided with a motor vehicle for official use as part of their remuneration package in accordance with Union Policy.

The numbers of officers whose total income was within the specified bands are as follows:

\$	30 June 2001 Numbers
0 – 9,999	15
50,000 – 59,999	2
60,000 – 69,999	1

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION
WA BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 June 2001
(Continued)**

7. RELATED PARTY TRANSACTIONS (Continued)

c) Other transactions

There were no other transactions between the officers and the Union other than those relating to their membership in 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.

8. CAPITAL COMMITMENTS

At the date of signing this report there are no known outstanding capital commitments.

9. CONTINGENT LIABILITIES

At the date of signing this report there are no known contingent liabilities that would have a material effect on the presentation of the annual financial statements.

10. GEOGRAPHICAL LOCATIONS

The Union operates from 61 Thomas Street, Subiaco in the State of Western Australia.

***** END OF NOTES TO FINANCIAL STATEMENTS *****



AUSTRALIAN INDUSTRIAL REGISTRY

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

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

Dear Mr Lawrence

Re: Extension of Time - Publication of Summary of Western Australian Branch Financial Statements for the year ended 30 June 2001 (FR2001/482)

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

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

Yours sincerely

Margaret Buchanan
Deputy Industrial Registrar

2 January 2002

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

Telephone: (02) 8204 7200
Facsimile: (02) 9281 4480
E-mail: lhmu@lhmu.org.au
Web address: www.lhmu.org.au

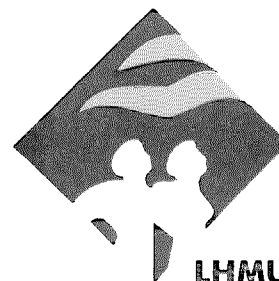
Helen Creed
National President

Jeff Lawrence
National Secretary

Jeff Carr
Deputy National
Secretary

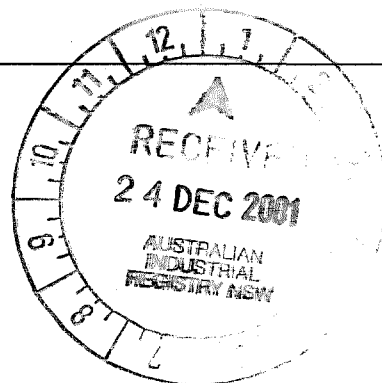
**Australian
Liquor, Hospitality
and Miscellaneous
Workers Union**

FAKED



19 December, 2001

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



Dear Ms Buchanan

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

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

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

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

Yours faithfully

**JEFF LAWRENCE
NATIONAL SECRETARY**



AUSTRALIAN INDUSTRIAL REGISTRY

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

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

Dear Mr Lawrence,

**Re: Lodgement of Summary of Financial Accounts for LHMU West Australian Branch for
year ended 30 June 2001 (FR2001/482)**

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

These documents were lodged on 27 September 2001.

Pursuant to subsection 279(3) of the Act, I allow the Branch until 15 January 2002 to supply a copy of the summary to its members by publication in the December issue of *Union News -WA*.

Yours sincerely,

Margaret Buchanan
Deputy Industrial Registrar

31 October 2001

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

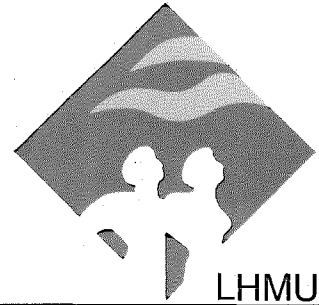
Telephone: (02) 8204 7202
Facsimile: (02) 9281 4480
E-mail: lhmu@lhmu.org.au

Helen Creed
National President

Jeff Lawrence
National Secretary

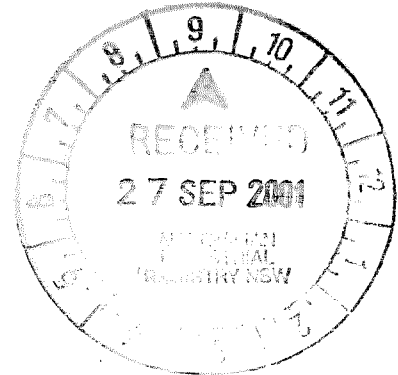
Jeff Carr
Deputy National
Secretary

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



26 September, 2001

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



Dear Ms Buchanan

re: WESTERN AUSTRALIAN ACCOUNTS

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

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

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

I advise that the accounts, including the summary, were made available on 29 August 2001.

Yours sincerely

A handwritten signature in black ink, which appears to read 'Jeff Lawrence', is written over a horizontal line.

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

HEWITT

TURNER &

GELEVITIS

IN ASSOCIATION

**THE AUSTRALIAN LIQUOR, HOSPITALITY &
MISCELLANEOUS WORKERS' UNION
WA BRANCH**



**SUMMARY OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2001**

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

WA BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 June 2001

The Financial Accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act, 1996 (Commonwealth) and the Industrial Relations Act, 1979 (WA) and the following summary is provided for members in accordance with Section 279 (2) of the Workplace Relations Act, 1996 (Commonwealth).

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

Certificates required to be given under the Acts by the Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Acts and contain no qualifications.

Information to be provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act, 1996 (Commonwealth), 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 specific 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 of an application made at the request of the member.*

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

WA BRANCH

**SUMMARY OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 June 2001**

**INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 June 2001**

	2001 \$	2000 \$
INCOME		
Contributions	3,703,515	3,437,500
Other Income	<u>233,707</u>	<u>238,109</u>
TOTAL INCOME	3,937,222	3,675,609
LESS TOTAL EXPENDITURE	<u>4,064,818</u>	<u>4,152,039</u>
(DEFICIT) FOR THE YEAR BEFORE ABNORMAL ITEMS	(127,596)	(476,430)
<u>ADD: ABNORMAL INCOME</u>	<u>-</u>	<u>233,854</u>
SURPLUS/(DEFICIT) FOR THE YEAR AFTER ABNORMAL ITEMS	(127,596)	(242,576)
ACCUMULATED FUNDS AT BEGINNING OF YEAR	1,435,309	1,677,885
ACCUMULATED FUNDS AT END OF YEAR	<u>1,307,713</u>	<u>1,435,309</u>
BALANCE SHEET AS AT 30 JUNE 2001		
ACCUMULATED FUNDS	<u>1,307,713</u>	<u>1,435,309</u>
Represented by:		
Current Assets	282,599	232,832
Fixed Assets	<u>2,051,592</u>	<u>2,123,016</u>
TOTAL ASSETS	2,334,191	2,355,848
LESS TOTAL LIABILITIES	1,026,478	920,539
NET ASSETS	<u>1,307,713</u>	<u>1,435,309</u>

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

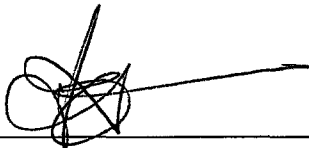
WA BRANCH

**SUMMARY OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 June 2001**

AUDITOR'S CERTIFICATE

We certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch, for the year ended 30 June 2001. Our Auditor's Report on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996 (Commonwealth) and the Industrial Relations Act, 1979 (WA).

Signed at *Perth* this *21st* day of *September* 2001.



**HEWITT TURNER & GELEVITIS
IN ASSOCIATION**



**TIMOTHY TURNER
REGISTERED COMPANY AUDITOR**

Suite 4, 1st Floor
63 Shepperton Road
Victoria Park WA 6100
Australia

**Telephone (08) 9362 5855
Facsimile (08) 9362 5186**

**E-mail: hig@panorama.net.au
www.hig-assoc.com.au**

**PO Box 199
Victoria Park
Western Australia 6979**

**HEWITT
TURNER &
GELEVITIS**

IN ASSOCIATION



**CERTIFIED PRACTISING
ACCOUNTANTS**

*Business Valuations
Finance Structuring
Offshore Structuring
Registered Tax Agents
Management Accounting
Audit Assurance Services
Due Diligence Reporting
Corporate Secretarial Services
Corporate & Trust Consultants
Business Development Consultants*

PRINCIPALS

Timothy Turner
B.BUS (ACC), FCPA,
FAIM, FTIA
Registered Company Auditor

Vick Gelevitis
B.BUS (ACC), CPA,
MNIA, FTIA

CONSULTANT

Antony Sage
B.BUS (ACC), ACA,
MCT, FTIA

HEWITT

TURNER &

GELEVITIS

IN ASSOCIATION

**THE AUSTRALIAN LIQUOR, HOSPITALITY &
MISCELLANEOUS WORKERS' UNION
WA BRANCH**



**SUMMARY OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2001**

AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

WA BRANCH

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AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

WA BRANCH

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FOR THE YEAR ENDED 30 June 2001**

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

WA BRANCH

**SUMMARY OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 June 2001**

Suite 4, 1st Floor
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Victoria Park WA 6100
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E-mail: htg@panorama.net.au
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PO Box 199
Victoria Park
Western Australia 6979

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Signed at *Perth* this *21st* day of *September* 2001.

**HEWITT TURNER & GELEVITIS
IN ASSOCIATION**

**TIMOTHY TURNER
REGISTERED COMPANY AUDITOR**

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TURNER &
GELEVITIS**

IN ASSOCIATION



**CERTIFIED PRACTISING
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*Business Valuations
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Management Accounting
Audit Assurance Services
Due Diligence Reporting
Corporate Secretarial Services
Corporate & Trust Consultants
Business Development Consultant*

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