

FR2002/637

Australian  
Liquor, Hospitality  
and Miscellaneous  
Workers Union

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**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary



28 October, 2002

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 - Western Australia*. This journal is forwarded by post free of charge to all members of the union.

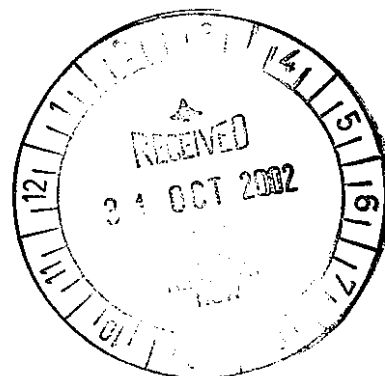
It is proposed that this journal be printed and forwarded to members in mid December 2002. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2003.

I advise that the accounts, including the summary, were made available on 28 August 2002.

Yours sincerely

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

Enc.



**21 OCT 2002**

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

**SUMMARY OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2002**

# AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS UNION

## WA BRANCH

### SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002

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

	2002 \$	2001 \$
<b>Income</b>		
Contributions	3,903,327	3,703,515
Other Income	<u>177,454</u>	<u>166,889</u>
<b>Total Income</b>	<b>4,080,781</b>	<b>3,870,404</b>
<b>Less Total Expenditure</b>	<b><u>3,961,748</u></b>	<b><u>3,998,000</u></b>
<b>Surplus/(Deficit) for the Year</b>	<b>119,033</b>	<b>(127,596)</b>
<b>Accumulated Funds at Beginning of Year</b>	<b>1,307,713</b>	<b>1,435,309</b>
<b>Accumulated Funds at End of Year</b>	<b><u>1,426,746</u></b>	<b><u>1,307,713</u></b>

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

<b>Accumulated Funds</b>	<b><u>1,426,746</u></b>	<b><u>1,307,713</u></b>
<b>Represented by:</b>		
Current Assets	268,916	282,599
Fixed Assets	<u>1,979,870</u>	<u>2,051,592</u>
<b>Total Assets</b>	<b>2,248,786</b>	<b>2,334,191</b>
<b>Less Total Liabilities</b>	<b>822,040</b>	<b>1,026,478</b>
<b>Net Assets</b>	<b><u>1,426,746</u></b>	<b><u>1,307,713</u></b>

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

**WA BRANCH**

**SUMMARY OF THE FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2002**

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PO Box 199  
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Western Australia 6979

**AUDITOR'S CERTIFICATE**

I 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 2002. 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

*Pertth*

this *28<sup>th</sup>* day of *August* 2002.

  
**HEWITT TURNER & GELEVITIS  
IN ASSOCIATION**

  
**TIMOTHY TURNER  
REGISTERED COMPANY AUDITOR**

**HEWITT  
TURNER &  
GELEVITIS**

IN ASSOCIATION



**BUSINESS DEVELOPMENT  
CONSULTANTS**

Equity Raising  
Venture Capital  
Taxation Advisors  
Business Valuations  
Finance Structuring  
Offshore Structuring  
Due Diligence Reporting  
Audit Assurance Services  
Corporate Secretarial Services  
Corporate & Trust Consultants

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FAIM, FTIA  
Registered Company Auditor

Vick Gelevitis  
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**ASSOCIATE**

Darryl Rodrigues  
B.Sc, B.BUS (ACC), CPA

**CONSULTANT**

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



## 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  
Australian Liquor Hospitality and Miscellaneous Workers Union  
Locked Bag 9  
HAYMARKET NSW 1240

Dear Mr Lawrence

**Re: Lodgement of summary of financial accounts and extension of time to supply to members - ALHMWU, Western Australian Branch for year ending 30 June 2002 (FR 2002/637)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 31 October 2002.

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 28 October 2002 requesting an extension of time under subsection 279(3) of the Act to enable the distribution of the ALHMWU - Western Australian branch's financial statements to members of the Branch via the December journal.

Pursuant to subsection 279(3) of the Act, I allow the organisation and Branch until 15 January 2003 to supply a copy of the statements to the members by way of publication.

Yours sincerely

Robin Godfrey  
Deputy Industrial Registrar

22 November 2002



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Our ref: FR2002/637

Mr Dave Kelly  
Branch Secretary  
WA Branch  
ALHMWU  
61 Thomas Street  
SUBIACO WA 6008

Dear Mr Kelly

**Re: ALHMWU WA Branch - Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June 2002.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by Monday 12 May 2003* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this letter please contact me on (02) 8374 6618.

Yours sincerely

Belinda Penna  
for Deputy Industrial Registrar

16 April 2003

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**Helen Creed**  
National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



FR 2002/657 - W.A.

28 April, 2003

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

By Facsimile

**RE: LHMU FINANCIAL DOCUMENTS**

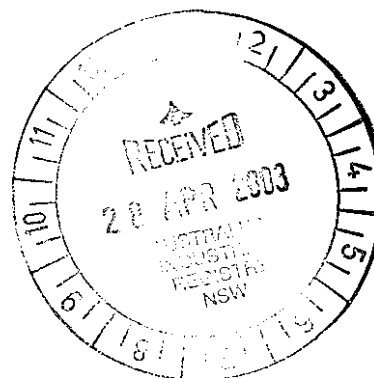
I refer to your letters to branches of the LHMU and our subsequent telephone conversation concerning outstanding financial documents.

Due to an oversight on my part branches were not reminded to present financial documents to governing bodies following publication. This should now be done some time in the near future and the Registry advised accordingly.

If you have any further questions please do not hesitate to contact me.

Yours faithfully

LISA CAUKILL





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National President

**Jeff Lawrence**  
National Secretary

**Jeff Carr**  
Deputy National  
Secretary

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



20 June, 2003

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

Dear Mr Jenkins

**re: WESTERN AUSTRALIAN BRANCH ACCOUNTS**

I write further to my letter of 28 October 2002 concerning the financial documents of the Western Australian Branch for the year ended 30 June 2002.

You have been previously supplied with a copy of the summary of the accounts which was published in the Summer edition of *Union News - Western Australia*.

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 June 2003.

You have previously been advised that the auditor's report was received on 28 August 2002.

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.



**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<sup>th</sup> June 2002 are the financial statements presented to the Branch's Committee of Management on Wednesday 18<sup>th</sup> June 2003 and to the Branch Executive and the Annual General Meeting held on Wednesday 28<sup>th</sup> August 2002.

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

  
**DAVID KELLY**  
Secretary

Date : 19 June 2003

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

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

**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**

**Scope**

We have audited the financial statements of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch, for the year ended 30 June 2002 as set out on pages 5 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 the 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 performance as represented by the results of its operations and its cashflows.

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 2002; and*
  - (ii) *the income and expenditure and any surplus or deficit of the Union for the year then ended.*

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**HEWITT  
TURNER &  
GELEVITIS**

IN ASSOCIATION



**BUSINESS DEVELOPMENT  
CONSULTANTS**

Equity Raising  
Venture Capital  
Taxation Advisors  
Business Valuations  
Finance Structuring  
Offshore Structuring  
Due Diligence Reporting  
Audit Assurance Services  
Corporate Secretarial Services  
Corporate & Trust Consultants

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Registered Company Auditor

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**ASSOCIATE**

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**CONSULTANT**

Antony Sage  
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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 28<sup>th</sup> day of August 2002.



  
**HEWITT TURNER & GELEVITIS**

  
**TIMOTHY TURNER  
REGISTERED COMPANY AUDITOR**

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

**COMMITTEE OF MANAGEMENT CERTIFICATE**

We, GEORGINA WENDY DEVLIN and KERYN PODGER, 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 Financial Statements show a true and fair view of the financial affairs of the Union as at 30 June 2002 and the surplus 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 2002 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 2002 and the auditor's report thereto.

  
GEORGINA WENDY DEVLIN

  
KERYN PODGER

Date 26.8.02

**This Committee of Management Certificate forms part of the Accounts and Statements referred  
to in the Auditor's Report**


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

**ACCOUNTING OFFICER'S CERTIFICATE**

I, DAVID JOSEPH KELLY, 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 2002 the number of members of the Union was: 18,149 (2001: 17,745).

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2002 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.

  
\_\_\_\_\_  
**DAVID JOSEPH KELLY**  
Date 26.8.02

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



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

**STATEMENT OF FINANCIAL POSITION AS AT 30 June 2002**

	Note	2002 \$	2001 \$
<b>CURRENT ASSETS</b>			
Cash at Bank and on hand	4 (a)	212,600	217,559
Prepayments		27,603	55,575
Sundry Debtors		28,713	9,465
		<u>268,916</u>	<u>282,599</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	3	1,979,870	2,051,592
<b>TOTAL ASSETS</b>		<u><b>2,248,786</b></u>	<u><b>2,334,191</b></u>
<b>CURRENT LIABILITIES</b>			
Creditors		85,346	290,406
Accrued Charges		219,083	248,084
Provision for Annual Leave		241,174	219,993
Provision for Long Service Leave		199,444	187,177
Income Received in Advance		19,180	19,800
Net GST Liability Payable		57,813	61,018
		<u>822,040</u>	<u>1,026,478</u>
<b>TOTAL LIABILITIES</b>		<u><b>822,040</b></u>	<u><b>1,026,478</b></u>
<b>NET ASSETS</b>		<u><b>1,426,746</b></u>	<u><b>1,307,713</b></u>
<b>ACCUMULATED FUNDS OF MEMBERS</b>			
Opening Balance as at 1 July 2001		1,307,713	1,435,309
Surplus/(Deficit) for the year		119,033	(127,596)
<b>ACCUMULATED FUNDS OF MEMBERS AS AT 30 JUNE 2002</b>		<u><b>1,426,746</b></u>	<u><b>1,307,713</b></u>

**This Statement of Financial Position 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 FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 June 2002**

<b>INCOME</b>	<b>Note</b>	<b>30 June 2002 \$</b>	<b>30 June 2001 \$</b>
Members – Contributions		3,903,327	3,703,515
Interest Received		4,305	7,025
Rent Received		122,837	116,029
Surplus on Disposal of Assets		7,483	7,061
Service Fees - Employee Awards		3,877	6,699
Sundry Income		36,368	28,787
Sale of Caps/Badges/Clothing		1,675	298
Shark Bay Booking Fee		909	990
<b>TOTAL INCOME</b>		<b>4,080,781</b>	<b>3,870,404</b>
<b>EXPENDITURE</b>			
Advertising		5,670	1,860
Affiliation Fees			
ALP		57,555	53,607
Unions WA		58,746	53,793
Airfares		16,883	14,387
Arbitration		1,936	2,576
Attendance Fees		10,530	12,821
Audit Fees		7,800	7,910
Badges/Caps/Union History		-	3,078
Bank Charges		30,108	32,945
Campaigns		10,311	319
Cleaning Expenses		1,718	1,314
Commissions		46,571	66,349
Computer Charges		9,944	16,003
Depreciation		91,274	99,689
Donations		14,926	13,916
Electricity		37,792	37,040
Freight		218	218
Fringe Benefits Tax		2,516	10,261
Honorarium		1,200	1,200
Insurance - Excluding Vehicles		74,537	238,983
Journals & Papers Issued (inc. Postage)		77,813	68,032
<b>Total Carried Forward</b>		<b>558,048</b>	<b>736,301</b>

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 June 2002 (continued)**

	Note	30 June 2002 \$	30 June 2001 \$
<b>Total Brought Forward</b>		<b>558,048</b>	<b>736,301</b>
Lease Payments		2,796	2,796
Legal Costs		13,624	20,346
Meeting & Conference Expenses		12,629	12,752
Mortality Payments		140	-
Motor Vehicle Expenses		236,709	201,799
Organising Expenses		37,205	33,645
Payroll Tax		82,497	80,306
Postage		41,194	39,366
Printing & Stationery		70,385	51,181
Publications & Subscriptions		3,252	5,453
Rates		21,675	21,639
Repairs & Maintenance		22,294	26,755
Property			
Thomas Street		-	3,000
Bunbury		13,319	12,683
Augusta		42,211	34,168
Kalbarri		23,623	20,708
Guilderton		8,149	7,539
Salaries - Office Holders		169,874	173,413
Salaries - Employees		1,603,405	1,587,008
Staff Amenities		5,074	3,055
Sundry Expenses (include Office Costs)		29,288	41,673
Superannuation		250,942	215,833
Sustentation Fees - Federal Office		623,243	589,234
Telephone		58,290	68,361
Training & Education		31,717	8,782
Workers Compensation & Medicals		165	204
<b>TOTAL EXPENDITURE</b>		<b>3,961,748</b>	<b>3,998,000</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>119,033</b>	<b>(127,596)</b>

**This Statement of Financial Performance 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 2002**

	Note	30 June 2002 \$	30 June 2001 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from Members (inc GST)		4,284,043	3,703,515
Payments to Suppliers & Employees (inc GST)		(4,454,398)	(3,864,007)
Interest Received		4,305	7,025
Rent Received		122,837	116,028
Other Income		<u>50,322</u>	<u>36,773</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>4(b)</b>	<u><b>7,109</b></u>	<u><b>(666)</b></u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Property, Plant & Equipment		14,546	23,682
Payment for Property, Plant & Equipment		<u>(26,614)</u>	<u>(44,887)</u>
<b>NET CASH FROM INVESTING ACTIVITIES</b>		<u><b>(12,068)</b></u>	<u><b>(21,205)</b></u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Goods & Services tax collected		-	61,018
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<u><b>-</b></u>	<u><b>61,018</b></u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<u><b>(4,959)</b></u>	<u><b>39,147</b></u>
Cash at 1 July 2001		217,559	178,412
<b>CASH AT 30 JUNE 2002</b>	<b>4(a)</b>	<u><u><b>212,600</b></u></u>	<u><u><b>217,559</b></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 2002**

**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%

Assets which have been fully depreciated have been written off in the current year. The total cost and corresponding accumulated depreciation have been removed from the accounts.

- 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).

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 June 2002  
(Continued)**

**1. STATEMENT OF ACCOUNTING POLICIES (continued)**

- f) 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.
- g) **Receivables**  
All sundry debtors are recognised at the amounts receivable as they are due for settlement no more than 30 days. Collectibility of debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off.
- h) **Creditors and Accrued Changes**  
These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

**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.*

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

**NOTES TO FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 June 2002  
(Continued)**

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

	<b>30 June 2002 \$</b>	<b>30 June 2001 \$</b>
<b>61 THOMAS STREET, SUBIACO</b>	<b>774,365</b>	<b>794,421</b>
Land – at Cost	127,944	127,944
Buildings – at Cost	1,002,826	1,002,826
Accumulated Depreciation	(356,405)	(336,349)
<b>55 SWEENEY STREET, BUNBURY</b>	<b>64,909</b>	<b>66,307</b>
Land – at Cost	16,500	16,500
Buildings – at Cost	69,900	69,900
Accumulated Depreciation	(21,491)	(20,093)
<b>RIVERSIDE COTTAGES MALLOY STREET, AUGUSTA</b>	<b>567,901</b>	<b>575,983</b>
Land – at Cost	269,855	269,855
Buildings – at Cost	404,085	404,085
Accumulated Depreciation	(106,039)	(97,957)
<b>LOT 80 MORTIMER STREET, KALBARRI</b>	<b>261,041</b>	<b>264,503</b>
Land – at Cost	128,903	128,903
Buildings – at Cost	173,084	173,084
Accumulated Depreciation	(40,946)	(37,484)
<b>LOT 100 DHU STREET, GUILDERTON</b>	<b>137,371</b>	<b>140,002</b>
Land – at Cost	37,129	37,129
Buildings – at Cost	131,542	131,542
Accumulated Depreciation	(31,300)	(28,669)
<b>UNIT 2, 101 SPENCER STREET, BUNBURY</b>	<b>54,224</b>	<b>54,955</b>
Land – at Cost	20,000	20,000
Buildings – at Cost	36,543	36,543
Accumulated Depreciation	(2,319)	(1,588)

**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)**

	<b>30 June 2002</b>	<b>30 June 2001</b>
	<b>\$</b>	<b>\$</b>
<b>CHATELS - BUNBURY PROPERTY</b>	<b>6,706</b>	<b>10,541</b>
Cost	18,789	22,459
Accumulated Depreciation	(12,083)	(11,918)
<b>CHATELS - AUGUSTA PROPERTY</b>	<b>16,665</b>	<b>11,556</b>
Cost	26,875	101,709
Accumulated Depreciation	(10,210)	(90,153)
<b>CHATELS - KALBARRI PROPERTY</b>	<b>13,371</b>	<b>5,603</b>
Cost	17,987	40,081
Accumulated Depreciation	(4,616)	(34,478)
<b>CHATELS - GUILDERTON PROPERTY</b>	<b>2,539</b>	<b>2,238</b>
Cost	3,849	15,571
Accumulated Depreciation	(1,310)	(13,333)
<b>FURNITURE &amp; FITTINGS</b>	<b>3,047</b>	<b>4,508</b>
Cost	10,843	225,484
Accumulated Depreciation	(7,796)	(220,976)
<b>OFFICE EQUIPMENT</b>	<b>41,935</b>	<b>62,373</b>
Cost	82,962	316,123
Accumulated Depreciation	(41,027)	(253,750)
<b>LIBRARY</b>	<b>10,590</b>	<b>8,138</b>
Cost	85,692	82,921
Accumulated Depreciation	(75,102)	(74,783)
<b>MOTOR VEHICLES</b>	<b>25,206</b>	<b>50,464</b>
Cost	71,698	142,667
Accumulated Depreciation	(46,492)	(92,203)
<b>TOTAL FIXED ASSETS</b>	<b>1,979,870</b>	<b>2,051,592</b>

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



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

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 June 2002  
(Continued)**

**3. PROPERTY, PLANT & EQUIPMENT (Continued)**

**RECONCILIATIONS**

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current financial year are out below:

	Carrying Amount at 1/07/01	Additions	Disposals	Depreciation	Carrying Amount at 30/06/02
Land & Buildings	1,896,171	-	-	(36,360)	1,859,811
Chattels	29,938	22,201	-	(12,858)	39,281
Furniture & Fittings	4,508	600	-	(2,061)	3,047
Office Equipment	62,373	1,040	-	(21,478)	41,935
Library	8,138	2,773	-	(321)	10,590
Motor Vehicles	50,464	-	(7,062)	(18,196)	25,206
<b>TOTAL</b>	<b>2,051,592</b>	<b>26,614</b>	<b>(7,062)</b>	<b>(91,274)</b>	<b>1,979,870</b>

During the year \$611,174 assets which have been fully depreciated in prior years have been written off in the accounts. The effect is to reduce cost by \$611,174 and accumulated depreciation by \$611,174.

**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.

<b>CASH AT BANK</b>	<b>30 June 2002</b>	<b>30 June 2001</b>
	\$	\$
General Fund	80,281	87,327
Secretary's Advance Account	21,230	30,473
Augusta Account	5,118	10,998
Petty Cash	650	650
Investment Account	68,899	49,752
Motor Vehicle Expense Account at call	10,770	10,762
GST Account	25,652	27,597
	<b>212,600</b>	<b>217,559</b>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 June 2002  
(Continued)**

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

	30 June 2002 \$	30 June 2001 \$
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>119,033</b>	<b>(127,596)</b>
<b>NON CASH FLOWS IN OPERATING PROFIT</b>		
Depreciation	91,274	99,689
Profit on Sale of Property, Plant & Equipment	(7,483)	(7,059)
<b>CHANGES IN ASSETS &amp; LIABILITIES</b>		
Increase/(Decrease) in Annual Leave/Long Service Leave	33,448	6,880
Increase/(Decrease) in Trade Creditors & Accruals	(237,268)	36,995
Decrease/(Increase) in Sundry Debtors	(19,248)	1,530
Increase/(Decrease) in Income Received in Advance	(620)	1,045
Decrease/(Increase) in Prepayments	27,973	(12,150)
<b>CASH FLOWS FROM OPERATIONS</b>	<b>7,109</b>	<b>(666)</b>

**5. 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:

<b><u>30 June 2002</u></b>	<b>Floating Interest Rate</b>	<b>Fixed Interest</b>	<b>Non-Interest Bearing</b>	<b>Total</b>
<b><u>Financial Assets</u></b>				
Cash and deposits	206,502	-	5,768	212,600
Debtors	-	-	28,713	28,713
	206,502	-	34,481	241,313
Weighted average interest rate	2%			
<b><u>Financial Liabilities</u></b>				
Trade and other creditors	-	-	304,429	304,429
<b>NET FINANCIAL ASSETS / (LIABILITIES)</b>	<b>206,502</b>	<b>-</b>	<b>(269,948)</b>	<b>(63,446)</b>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 June 2002  
(Continued)**

**5. FINANCIAL INSTRUMENTS (Continued)**

<u>30 June 2001</u>	<u>Floating Interest Rate</u>	<u>Fixed Interest</u>	<u>Non-Interest Bearing</u>	<u>Total</u>
<b><u>Financial Assets</u></b>				
Cash and deposits	206,561	-	10,998	217,559
Debtors	-	-	9,465	9,465
	<u>206,561</u>	<u>-</u>	<u>20,463</u>	<u>227,024</u>
Weighted average interest rate	2%			
<b><u>Financial Liabilities</u></b>				
Trade and other creditors	-	-	538,489	538,489
<b>NET FINANCIAL ASSETS / (LIABILITIES)</b>	<u>206,561</u>	<u>-</u>	<u>(518,026)</u>	<u>(311,465)</u>

**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:

<u>Lines of Credit</u>	<u>30/06/02 \$</u>	<u>30/06/01 \$</u>
Bank overdraft - facility	<u>20,000</u>	<u>20,000</u>
Bank overdraft - unused	20,000	20,000
- used	-	-
	<u>20,000</u>	<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 2002  
(Continued)**

**6. RELATED PARTY TRANSACTIONS**

**a) Names of Branch Executive officers**

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

	<b>Office Held</b>
NEAL, Rory Michael	President
LIEDEL, Barbara Joy	Vice President
CLOVER, Phillip James	Vice President
KELLY, David Joseph	Secretary (From 8/05/02)
CREED, Helen Margaret	Secretary (1/07/01 – 8/05/02)
JACKSON, Sharyn	Assistant Secretary (1/07/01 – 5/12/01)
LINES, Susan	Assistant Secretary
SMITH, Carolyn	Assistant Secretary
APPLIN, Ronald	Executive Member (From 8/05/02)
DEVLIN, Georgina Wendy	Executive Member
GODFREY, Brian George	Executive Member
HOWELLS, Angela	Executive Member
HORN, Jacqueline	Executive Member (1/07/01 – 8/05/02)
JACKSON, Brian Leonard	Executive Member (1/07/01 – 8/05/02)
JONES, Lynda	Executive Member
KING, Matthew	Executive Member
O'MAHONEY, Paul	Executive Member
PODGER, Keryn	Executive Member (From 8/05/02)
POLLARD, Emma	Executive Member (From 8/05/02)
SNOW, Irene Edith	Executive Member
THOMAS, John	Executive Member (1/07/01 – 8/05/02)
WRIGHT, Brian	Executive Member

**b) Remuneration of officers**

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

The Branch Secretary is provided with a motor vehicle for official use as part of his remuneration package in accordance with Union Policy.

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

\$	30 June 2002 Numbers	30 June 2001 Numbers
0 – 9,999	17	15
50,000 – 59,999	3	2
60,000 – 69,999	2	1

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 June 2002  
(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.

**11. EMPLOYEE NUMBERS**

	<b>30 June 2002 Numbers</b>	<b>30 June 2001 Numbers</b>
Number of employees at the end of the financial year	54	51

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



**AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION**

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 Statements and Accounts for the ALHMWU  
Western Australian Branch for the year ending 30 June 2002 (FR2002/637)**

Receipt is acknowledged of your letter dated 20 June 2003 and the enclosed financial statements and documents for the Western Australian Branch of the ALHMWU. The documents were lodged in the Registry on 30 June 2003.

The documents have been filed. However, I would like to bring the following matter to your attention for reference when you are preparing future returns:

Committee of Management Certificate

Paragraph (iv) of the Committee of Management Certificate makes reference to "the financial accounts in respect of the twelve months ended 30 June 2002".

The intention of the above statement as set out in regulation 109(1)(b)(iv) of the Workplace Relations Regulations is to certify that the organisation has complied with the Act in relation to the previous year's accounts.

Accordingly, the reference should have been to "the financial accounts in respect of the twelve months ending 30 June 2001". Many organisations make their Committee of Management Certificate refer to "the financial accounts in respect of the preceding year" to simplify the preparation of this certificate.

If you would like to discuss any of these matters further please contact me on (02) 8374 6618.

Yours sincerely,

Belinda Penna  
for Deputy Industrial Registrar

1 July 2003