



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/342-[108V-WA1]

Mr Dave Kelly
WA Branch Secretary
ALHMWU
PO Box 414
SUBIACO WA 6904

Dear Mr Kelly

**Re: ALHMWU - Western Australian Branch - Financial
Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna

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

15 July 2003

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

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

ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

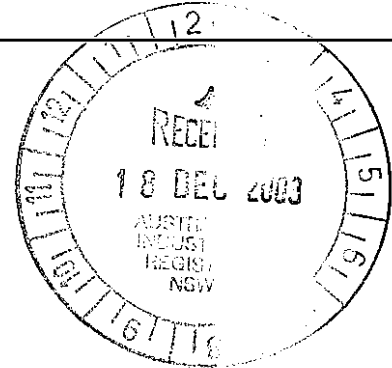
Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

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



17 December, 2003

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



Dear Sir/Madam

re: WESTERN AUSTRALIAN ACCOUNTS

I advise that in accordance with the requirements of Section 279(4), the committee of management of the Queensland 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 Summer 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 December 2003 or early January 2004. As the publication date will not meet the 56 day publication requirement of Section 279(3) of the Act, we request that this period be extended to 15 January 2004.

I advise that the accounts, including the summary, were made available on 20 August 2003.

Yours sincerely

JEFF LAWRENCE
NATIONAL SECRETARY

Enc.

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

**SUMMARY OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2003**

- 3 DEC 2003

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

**SUMMARY OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2003**

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

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

	2003 \$	2002 \$
Contributions	4,228,064	3,903,327
Other Income	489,352	331,785
Total Income	4,564,089	4,235,112
Less: Total Expenditure	4,483,698	4,116,079
Surplus/(Deficit) for the Year	153,327	119,033
Accumulated Funds at Beginning of Year	1,426,746	1,307,713
Accumulated Funds at End of Year	<u>1,580,073</u>	<u>1,426,746</u>

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2003**

Accumulated Funds	<u>1,580,073</u>	<u>1,426,746</u>
Represented by:		
Current Assets	461,193	268,916
Fixed Assets	1,977,846	1,979,870
Total Assets	2,439,039	2,249,786
Less Liabilities	858,966	822,040
Net Assets	<u>1,480,073</u>	<u>1,427,746</u>

**Horwath Perth**

ABN 13 412 308 092

Chartered Accountants

A member of Horwath International

128 Hay Street Subiaco WA 6008

PO Box 700 West Perth WA 6872

Email horwath@perth.horwath.com.au

Telephone (08) 9380 8400

Facsimile (08) 9380 8499

**AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS
WORKERS UNION - WA BRANCH****SUMMARY OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2003****Independent Audit Report to the members of
Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch****Scope**

We have audited the summarised financial report of Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch (the State Union), for the year ended 30 June 2003 as set out on pages 1 to 2 in accordance with Australian Auditing Standards.

In our opinion, the information reported in the summarised financial report is consistent with the annual statutory financial report from which it is derived and upon which we expressed an unqualified audit opinion in our report to the members dated 20 August 2003. For a better understanding of the scope of an audit, this report should be read in conjunction with our audit report on the annual statutory financial report.

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).

Signed at Subiaco this 27th day of November, 2003.

HORWATH PERTH
*Chartered Accountants***A.G BEVAN**
Partner



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 and extension of time to supply to members
- for ALHMWU Western Australian Branch for the year ending
30 June 2003 (FR2003/342)**

I refer to the summary and copies of the abovementioned financial statements and accounts, which were lodged in the Industrial Registry on 18 December 2003.

The summary meets the requirements of subsection 279(2) of the *Workplace Relations Act 1996* ('the Act') and has been filed. We look forward to the final lodgement of the above statements and accounts in due course.

I refer to your letter dated 17 December 2003 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 Summer edition issue of *Union News - WA*.

Pursuant to subsection 279(3) of the Act, I allow the organisation and Branch until 15 January 2004 to supply a copy of the statements to the members by way of publication.

Yours sincerely,

Barry Jenkins
Deputy Industrial Registrar

22 December 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2003/342 -[108V-WA1]

Mr Dave J Kelly
Branch Secretary
Western Australian Branch
Liquor, Hospitality and Miscellaneous Union
PO Box 414
SUBIACO WA 6904

Dear Mr Kelly

**Re: Liquor, Hospitality and Miscellaneous Union - Western Australian Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment 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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

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, lodgment of the required documents would, in the normal course, be expected before now.


Therefore, I request your written advice **by 5 May 2004** 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. lodgment 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 you may contact me on (02) 8374 6618. In reply please quote: **FR2003/342**.

Yours sincerely



Belinda Penna

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

14 April, 2004

PENNA, Belinda

From: Cheryl Hams [cherylh@lhmu.org.au]
Sent: Thursday, 6 May 2004 1:13 PM
To: belinda.penna@air.gov.au
Subject: Lodgement of Financial Documents

Hi Belinda

RE: FR2003/342

As per our conversation of today's date, please be advise that steps 1 - 4 have been completed.

Lodgement of the documents will occur within the next two weeks.

Any queries please contact me on (08) 9388 5440.

Cheryl Hams
Financial Officer

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National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240

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

ABN: 5272 8088 684

Helen Creed
National President

Jeff Lawrence
National Secretary

Tim Ferrari
Jo-anne Schofield
Louise Tarrant
Assistant National Secretaries

**Liquor, Hospitality
and Miscellaneous Union**



7 June, 2004

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

Dear Mr Jenkins

re: WESTERN AUSTRALIA BRANCH ACCOUNTS

I write further to my letter of 17 December 2003 concerning the financial documents of the Western Australia Branch for the year ended 30 June 2003.

You have been previously supplied with a copy of the summary of the accounts which was published in the Summer 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 21 April 2004.

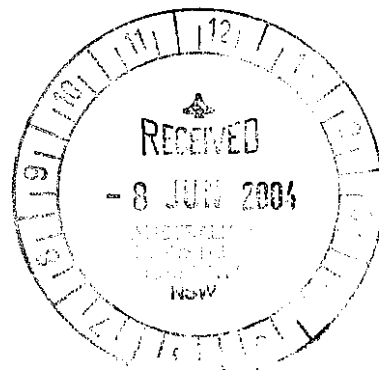
You have previously been advised that the auditor's report was received on 20 August 2003.

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

JO-ANNE SCHOFIELD
ASSISTANT NATIONAL SECRETARY

Enc.



- 2 JUN 2004

**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 30th June 2003 are the financial statements presented to the Branch's Committee of Management on Wednesday 21st April 2004 and to the Branch Executive and the Annual General Meeting held on Wednesday 20TH August 2003.

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.



DAVE KELLY
Secretary

Date : 26 May 2004

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

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

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

TABLE OF CONTENTS

	<u>Page</u>
Independent Audit Report	2 -3
Statement of the Committee of Management	4
Statement by the Accounting Officers	5
FINANCIAL STATEMENTS	
Statement of Financial Performance	6
Statement of Financial Position	7
Statement of Cash Flows	8
Notes to the Financial Statements	9 - 21



Horwath Perth

ABN 13 412 308 092

Chartered Accountants

A member of Horwath International

128 Hay Street Subiaco WA 6008

PO Box 700 West Perth WA 6872

Email horwath@perth.horwath.com.au

Telephone (08) 9380 8400

Facsimile (08) 9380 8499

Independent Audit Report to the members of Australian Liquor, Hospitality & Miscellaneous Workers' Union WA Branch

Scope

We have audited the financial report of the Australian Liquor, Hospitality & Miscellaneous Workers' Union, WA Branch, for the year ended 30 June 2003 as set out on pages 6 to 21. The Committee of Management and Accounting Officer are responsible for the financial report. We have conducted an independent audit of the financial report 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 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 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 report is presented fairly in accordance with 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 the Union's financial position and performance as represented by the results of its operations and its cash flows.

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

Audit Opinion

In our opinion

- (a) Satisfactory accounting records have been kept by the organisation so far as appears from our examination of these books, including:
 - (i) Records of the sources and nature of the income of the organisation (including income from members); and
 - (ii) Records of the nature and purpose of the expenditure of the organisation;
- (b) The accounts and other statements, set out on pages 4 to 21, are 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 organisation as at 30 June 2003; and
 - (ii) The income and expenditure and any surplus or deficit of the organisation for the year;



- (c) The financial report has been prepared in accordance with the accounting policies described in Note 1 to the financial report; and
- (d) Where necessary we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

Dated the 20th day of August 2003.

HORWATH PERTH
Chartered Accountants

A.G BEVAN
Partner

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

STATEMENT OF THE COMMITTEE OF MANAGEMENT

The Committee of Management have determined that the organisation is a reporting entity. In accordance with a resolution of the Committee of Management, we state that in the opinion of the Committee:

- (i) The accompanying Financial Statements show a true and fair view of the financial affairs of the organisation as at 30 June 2003 and the results of the organisation for the year then ended;
- (ii) Meetings of the Committee of Management were held during the year ended 30 June 2003 in accordance with rules of the Union;
- (iii) There have been no instances where records of the organisation or other documents have not been made available to members of the organisation in accordance with the requirements of the Workplace Relations Act 1996 and Regulations thereto, or the rules of the organisation; and
- (iv) The organisation has, in relation to the Auditor's Report on the accounts and statements in respect of the immediate preceding year, complied with sub-section 279 (1) and (6) of the Workplace Relations Act 1996.

Signed on behalf of the Committee of Management.

At Sussex this 20th day of August 2003.



GEORGINA WENDY DEVLIN



KERYN PODGER

Date 20.8.2003

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

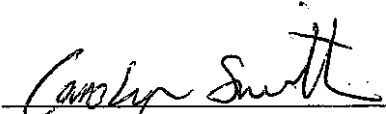
STATEMENT BY THE ACCOUNTING OFFICER

I, CAROLYN ANNE SMITH, Acting Secretary, 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 2003 the number of members of the Union was 18,811 (2002: 18,133).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2003 and the result of operations for the period then ended;
- (ii) A record has been kept of all moneys paid by, or collected from, members and all such moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) All expenditure incurred by the organisation, was authorised in accordance with the rules of the Union;
- (iv) With regard to funds of the organisation 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) No loans or other financial benefits, other than remuneration in respect of their full time employment with the organisation, were made to persons holding office in the organisation; and
- (vi) The register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.

Signed at Subaco this 20th day of August 2003.


CAROLYN ANNE SMITH
ACTING SECRETARY/ACCOUNTING OFFICER

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

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

		2003 \$	2002 \$
Revenues from ordinary activities	3	4,717,416	4,235,112
Employee costs		(2,759,574)	(2,499,914)
Depreciation	4	(89,535)	(91,274)
Occupancy costs		(80,311)	(83,480)
Other property expenses		(77,431)	(87,302)
Sustentation fees		(676,457)	(623,243)
Other expenses from ordinary activities		(800,390)	(730,686)
		<u>233,718</u>	<u>119,033</u>
Prior period errors	5	(80,391)	-
		<u>153,327</u>	<u>119,033</u>

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2003**

	Note	2003 \$	2002 \$
Current Assets			
Cash Assets	6	363,904	212,600
Receivables	7	65,171	28,713
Prepayments		31,300	27,603
Stock		818	
		-----	-----
Total Current Assets		461,193	268,916
		-----	-----
Non-current Assets			
Property, Plant and Equipment	8	1,977,846	1,979,870
		-----	-----
Total Non-Current Assets		1,977,846	1,979,870
		-----	-----
Total Assets		2,439,039	2,248,786
		-----	-----
Current Liabilities			
Payables	9	614,519	622,596
Provisions	10	138,854	199,444
		-----	-----
Total Current Liabilities		753,373	822,040
		-----	-----
Non-current Liabilities			
Provisions	10	105,593	-
		-----	-----
		105,593	-
		-----	-----
Total Liabilities		858,966	822,040
		-----	-----
Net Assets		1,580,073	1,426,746
		=====	=====
Equity			
Retained Profits	11	1,580,073	1,426,746
		-----	-----
Total Equity		1,580,073	1,426,746
		=====	=====

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
30 JUNE 2003**

	Note	2003 \$	2002 \$
Cash flows from operating activities			
Contributions		4,238,934	4,284,043
Interest Received		8,389	4,305
Rent Received		113,290	122,837
Grants		22,500	-
Other Income		344,271	50,322
Payments to Suppliers & Employees		(4,488,571)	(4,454,398)
Net cash provided by operating activities	12(a)	238,813	7,109
Cash flows from investing activities			
Proceeds from Sale of Property, Plant & Equipment		-	14,546
Payment for Property, Plant & Equipment		(87,509)	(26,614)
Net cash provided (used) by investing activities		(87,509)	(12,068)
Cash flows from financing activities			
Repayment of borrowings		-	-
Net cash used in financing activities		-	-
Net increase/(decrease) in cash held		151,304	(4,959)
Cash at beginning of the financial year		212,600	217,559
Cash at the end of the financial year		363,904	212,600

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 1. STATEMENT OF SIGNIFICANT 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 requirements of the Workplace Relations Act, 1996.

The financial report is prepared for the Australian Liquor, Hospitality & Miscellaneous Workers' Union - WA Branch. The organisation is the State Branch of a federally registered union, domiciled in Australia.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money valuations. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the organisation in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Rules of the Union

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 are 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 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.

(b) Membership Contributions

Membership contributions are accounted for on a cash receipts basis.

(c) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivable and payables in the Statement of Financial Position are shown inclusive of GST.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Income tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the *Income Tax Assessment Act 1997*.

(f) Cash

For the purposes of the statement of cash flows, the organisation considers cash to include cash on hand, at banks or financial institutions and on deposit.

(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) Property, plant and equipment

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and Equipment

The carrying amount of plant and equipment is reviewed annually by the organisation to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows, which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

(i) Depreciation

The depreciation amount of all fixed assets is depreciated using the straight-line basis in order to write off the net cost of each fixed asset during its expected useful life to the organisation.

The depreciation rates used for each class of depreciable assets are:

<u>Class of fixed asset</u>	<u>Depreciation rate</u>
Buildings	2%
Chattels, furniture, fittings and office equipment	15 to 20%
Motor vehicles	22.5%

(j) 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.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee entitlements

Provision is made for the organisation'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 and annual 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 the present value of the estimated future cash outflows to be made for those entitlements.

Provision for employee entitlements have been measured to include salary on-costs including superannuation, payroll tax and workers compensation.

(l) Superannuation

Contributions are made by the organisation to an employee superannuation fund and are charged as expenses when incurred.

(m) Interest rate risk

The organisation's exposure to interest rate risk, which is the risk that financial instruments value will fluctuate as a result of changes in market interest rates, is considered negligible.

(n) Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements. The organisation does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the organisation.

(o) Comparatives

Where required, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(p) Reclassification of liability for certain employee benefits

As a result of the adoption of new accounting standard AASB 1044 "Provisions, Contingent Liabilities and Contingent Assets", the liability for wages and salaries and annual leave and related on-costs expected to be settled within 12 months of reporting date have been reclassified from Provisions to Other Creditors in the current year. Management does not believe there are any significant uncertainties relating to the amount and timing of future payments included in the liability for these employee benefits, therefore they do not meet the definition of a provision under the new standard. Comparative amounts have also been reclassified to ensure comparability with the current reporting period.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 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 the Act, which reads 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 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.

NOTE 3. REVENUE

	2003	2002
	\$	\$
Operating activities		
Contributions	4,228,064	3,903,327
Rent received	114,760	122,837
Award service fees	14,149	3,877
Salary reimbursements	323,689	154,331
Members distress fund		
Sale of caps/badges/clothing	99	1,675
Shark bay booking fee	936	909
Other income	8,799	-
Sundry income	18,531	36,368
Non-operating activities		
Interest	8,389	4,305
Profit on sale of assets	-	7,483
	<u>4,717,416</u>	<u>4,235,112</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 4.	PROFIT FROM ORDINARY ACTIVITIES	2003	2002
		\$	\$

Profit from ordinary activities has been determined after:

Expenses

Depreciation		
Office Equipment	19,769	21,479
Furniture & Fittings	19,247	14,921
Library	403	319
Motor Vehicles	13,756	18,195
Buildings	36,360	36,360
	-----	-----
Total Depreciation	89,535	91,274
	-----	-----
Remuneration of Auditor		
Audit Services	11,100	7,800
	-----	-----
	11,100	7,800
	-----	-----

NOTE 5. PRIOR PERIOD ERRORS

The following adjustments to correct prior period
Errors were included in the Statement of Financial
Performance in the current year prior

Adjustment for on-costs on provision for annual leave	30,959	-
Adjustment for on-costs on provision for long service leave	26,651	-
Adjustment for prior year accrued wages	39,834	-
To recognise members distress fund balance at 30 June 2002.	(17,053)	
	-----	-----
	80,391	-
	-----	-----

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 6. CASH ASSETS	2003	2002
	\$	\$
Cash on Hand		
Petty Cash	950	650
Cash at Bank		
General Fund	(9,033)	80,281
Secretary's Advance Account	22,634	21,230
Augusta Account	2,746	5,118
Investment Account	79,345	68,899
Motor Vehicle Expense Account at Call	10,775	10,770
GST Account	57,023	25,652
Members Equity Account	180,688	-
Members Distress Fund	18,776	-
	-----	-----
	363,904	212,600
	-----	-----

NOTE 7. RECEIVABLES

Current		
Sundry Debtors	65,171	28,713
	-----	-----
	65,171	28,713
	-----	-----

NOTE 8. PROPERTY, PLANT & EQUIPMENT

61 Thomas Street, Subiaco		
Land – at Cost	127,944	127,944
Buildings – at Cost	1,002,826	1,002,826
Accumulated Depreciation	(376,461)	(356,405)
	-----	-----
	754,309	774,365
	-----	-----
55 Sweeney Street, Bunbury		
Land – at Cost	16,500	16,500
Buildings – at Cost	69,900	69,900
Accumulated Depreciation	(22,889)	(21,491)
	-----	-----
	63,511	64,909
	-----	-----

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 8. PROPERTY, PLANT & EQUIPMENT (Continued)

	2003 \$	2002 \$
Riverside Cottages, Molloy Street, Augusta		
Land – at Cost	269,855	269,855
Buildings – at Cost	418,914	404,085
Accumulated Depreciation	(114,121)	(106,039)
	----- 574,648	----- 567,900
Lot 80 Mortimer Street, Kalbarri		
Land – at Cost	128,903	128,903
Buildings – at Cost	173,084	173,084
Accumulated Depreciation	(44,408)	(40,946)
	----- 257,579	----- 261,041
Lot 100 Dhu Street, Guilderton		
Land – at Cost	37,129	37,129
Buildings – at Cost	131,542	131,542
Accumulated Depreciation	(33,931)	(31,300)
	----- 134,740	----- 137,371
Unit 2, 101 Spencer Street, Bunbury		
Land – at Cost	20,000	20,000
Buildings – at Cost	36,543	36,543
Accumulated Depreciation	(3,050)	(2,319)
	----- 53,493	----- 54,224
Chattels – Bunbury Property		
Cost	19,390	18,790
Accumulated Depreciation	(15,491)	(12,084)
	----- 3,899	----- 6,706

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 8. PROPERTY, PLANT & EQUIPMENT (Continued)

	2003 \$	2002 \$
Chattels – Augusta Property		
Cost	38,204	26,875
Accumulated Depreciation	(16,755)	(10,210)
	----- 21,449	----- 16,665
Chattels – Kalbarri Property		
Cost	31,077	17,987
Accumulated Depreciation	(9,767)	(4,616)
	----- 21,310	----- 13,371
Chattels – Guilderton Property		
Cost	5,139	3,849
Accumulated Depreciation	(2,273)	(1,310)
	----- 2,866	----- 2,539
Furniture & Fittings, Thomas Street		
Cost	26,466	10,843
Accumulated Depreciation	(10,975)	(7,795)
	----- 15,491	----- 3,048
Office Equipment		
Cost	110,107	82,962
Accumulated Depreciation	(60,796)	(41,027)
	----- 49,311	----- 41,935
Library		
Cost	89,295	85,692
Accumulated Depreciation	(75,505)	(75,103)
	----- 13,790	----- 10,590

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 8. PROPERTY, PLANT & EQUIPMENT (Continued)

	2003 \$	2002 \$
Motor Vehicles		
Cost	71,698	71,698
Accumulated Depreciation	(60,248)	(46,492)
	<u>11,450</u>	<u>25,206</u>
Total Property, Plant and Equipment	<u><u>1,977,846</u></u>	<u><u>1,979,870</u></u>

Title to all properties, except for Unit 2, 101 Spencer Street, Bunbury are held by the Australian Liquor, Hospitality and Miscellaneous Workers Union, New South Wales (Federal Union) in accordance with Federal Policy concerning all new acquisitions of property.

A mortgage to the value of \$80,000 registered with the Commonwealth Bank of Australia is secured over the property situated at 61 Thomas Street, Subiaco.

Recent valuations on land and buildings measured on the cost basis

A management valuation of freehold land and buildings was undertaken on 30 June 2003. The valuation was based on an assessment of the properties' current market value. Management's valuation of freehold land and buildings was \$3,620,000 (currently recorded at cost of \$2,433,140).

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 July 2002	Additions	Disposals	Depreciation	Carrying Amount at 30 June 2003
Land & Buildings	1,859,811	14,829	-	(36,360)	1,838,280
Chattels	39,281	26,309	-	(16,066)	49,524
Furniture & Fittings	3,047	15,623	-	(3,179)	15,491
Office Equipment	41,935	27,145	-	(19,769)	49,311
Library	10,590	3,603	-	(403)	13,790
Motor Vehicles	25,206	-	-	(13,756)	11,450
TOTAL	1,979,870	87,509	-	(89,533)	1,977,846

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 9. PAYABLES	2003	2002
	\$	\$
Current		
Sundry Creditors	31,344	85,346
Accrued Expenses	174,455	214,083
Rent received in advance	17,710	19,180
Delegates Convention	4,196	5,000
GST	68,685	57,813
Unexpended DCEP Grant	18,563	-
Accrued Annual Leave	299,566	241,174
	<u>614,519</u>	<u>622,596</u>
 NOTE 10. PROVISIONS		
Current		
Long Service Leave	138,854	199,444
	<u>138,854</u>	<u>199,444</u>
 Non-current		
Long Service Leave	105,593	-
	<u>105,593</u>	<u>-</u>
 NOTE 11. RETAINED PROFITS		
Retained profits at the beginning of the financial year	1,426,746	1,307,713
Net Profit attributable to the union	153,327	119,033
	<u>1,580,073</u>	<u>1,426,746</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 12. CASH FLOW INFORMATION	2003	2002
	\$	\$
(a) Reconciliation of profit from ordinary activities to net Cash flows from operating activities		
Profit from ordinary activities	153,327	119,034
Depreciation	89,535	91,274
Profit on sale of assets	-	(7,483)
Change in assets and liabilities		
(Increase) decrease in stock on hand	(818)	-
(Increase) decrease in sundry debtors	(36,458)	(19,248)
(Increase) decrease in prepayments	(3,698)	27,972
Increase (decrease) in sundry creditors & accruals	(83,562)	(237,268)
Increase (decrease) in provision for employee entitlements	103,394	33,448
Increase (decrease) in unexpended grants	18,563	-
Increase (decrease) in rent received in advance	(1,470)	(620)
Net cash inflow from operating activities	<u>238,813</u>	<u>7,109</u>

(b) Credit Stand-By Arrangements

The branch has a bank overdraft facility of \$20,000 (2002: \$20,000). At 30 June 2003 and 30 June 2002 this facility was not in use.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 13. RELATED PARTY TRANSACTIONS

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

	Office Held
NEAL, Rory Michael	President
LIEDEL, Barbara Joy	Vice President
CLOVER, Phillip James	Vice President
KELLY, David Joseph	Secretary
LINES, Susan	Assistant Secretary
SMITH, Caroline	Assistant Secretary
APPLIN, Ronald	Executive Member
DEVLIN, Georgina Wendy	Executive Member
GODFREY, Brian George	Executive Member
HOWELLS, Angela	Executive Member
JONES, Lynda	Executive Member
KING, Matthew	Executive Member
O'MAHONEY, Paul	Executive Member
PODGER, Keryn	Executive Member
POLLARD, Emma	Executive Member
SNOW, Irene Edith	Executive Member
WRIGHT, Brian	Executive Member

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.

NOTE 14. REMUNERATION OF OFFICERS

	2003	2002
	\$	\$
Income paid or payable to officers during the year.	250,160	180,404
	<u>=====</u>	<u>=====</u>

NOTE 15. SEGMENT REPORTING

The Union operates predominantly in one business and geographical segment, being in their capacity of providing services to members of the Union throughout Western Australia.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 16. CAPITAL COMMITMENTS

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

NOTE 17. 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.

NOTE 18. GEOGRAPHICAL LOCATIONS

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

NOTE 19. EMPLOYEE NUMBERS

	2003 Numbers	2002 Numbers
Number of employees at the end of the financial year	63	54



Horwath

Horwath Perth

ABN 13 412 308 092

Chartered Accountants

A member of Horwath International

128 Hay Street Subiaco WA 6008

PO Box 700 West Perth WA 6872

Email horwath@perth.horwath.com.au

Telephone (08) 9380 8400

Facsimile (08) 9380 8499

COMPILATION REPORT TO AUSTRALIAN LIQUOR, HOSPITALITY & MISCELLANEOUS WORKERS' UNION - WA BRANCH

Scope

On the basis of information provided by the members of the Committee of Management of the Union, we have compiled in accordance with APS 9 "Statement of Compilation of Financial Reports" the special purpose financial report of Australian Liquor, Hospitality and Miscellaneous Workers' Union - WA Branch for the year ended 30 June 2003 comprising the attached Income and Expenditure Statement.

The specific purpose for which the special purpose financial report has been prepared is to provide financial information to the members. Accounting Standards and other mandatory professional reporting requirements have not been adopted in the preparation of the special purpose financial report.

The Committee of Management and Accounting Officer are solely responsible for the information contained in the special purpose financial report.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Committee of Management provided into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Union, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared exclusively for the benefit of the members of the union. We do not accept responsibility to any other person for the contents of the special purpose financial report.

HORWATH PERTH

Chartered Accountants

A.G. BEVAN
Partner

20/8/03

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

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2003**

	2003	2002
	\$	\$
Revenue		
Members – Contributions	4,228,064	3,903,327
Interest Received	8,389	4,305
Rent Received	114,760	122,837
Award Service Fees	14,149	3,877
Members Distress Fund	4,861	
Other Income	3,938	-
Salary reimbursements	323,689	154,331
Sale of Caps/Badges/Clothing	99	1,675
Shark Bay Booking Fee	936	909
Sundry Income	18,531	36,368
Surplus on Disposal of Assets	-	7,483
Total Revenue	4,717,416	4,235,112
Expenditure		
Advertising	15,787	5,670
Affiliation Fees		
ALP	53,119	57,555
Unions WA	60,010	58,746
Airfares	23,997	16,883
Arbitration	2,160	1,936
Attendance Fees	10,855	10,530
Audit Fees	11,100	7,800
Badges/Caps/Union History	2,487	-
Bank Charges	35,758	30,108
Campaigns	3,249	10,311
Cleaning Expenses	1,649	1,718
Commissions	43,898	46,571
Computer Charges	10,906	9,944
Consultancy Expenses	10,305	-
Depreciation	89,535	91,274
Donations	1,997	14,926
Electricity	34,668	37,792
Freight	419	218
Fringe Benefits Tax	6,150	2,516
Honorarium	2,000	1,200
	420,049	405,698

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

**INCOME AND EXPENDITURE STATEMENT (Continued)
FOR THE YEAR ENDED 30 JUNE 2003**

	2003 \$	2002 \$
Total Brought Forward	420,049	405,698
Insurance - Excluding Vehicles	43,920	74,537
Journals & Papers Issued (inc. Postage)	71,235	77,813
Lease Payments	2,790	2,796
Legal Costs	11,788	13,624
Meeting & Conference Expenses	17,496	12,629
Members Distress Fund	3,147	-
Mortality Payments	-	140
Motor Vehicle Expenses	270,048	236,709
Organising Expenses	39,567	37,205
Payroll Tax	100,840	82,497
Postage	38,429	41,194
Printing & Stationery	60,442	70,385
Property		
Augusta	36,462	42,211
Bunbury	12,886	13,319
Guilderton	7,737	8,149
Kalbarri	20,317	23,623
Thomas Street	29	-
Publications & Subscriptions	6,437	3,252
Rates	21,067	21,675
Repairs & Maintenance	22,927	22,294
Salaries - Elected Officers	239,305	169,874
Salaries - Employees	1,873,409	1,724,288
Salaries - Annual leave provision	27,433	21,181
Salaries - Long service leave provision	18,353	12,267
Staff Amenities	6,839	5,074
Sundry Expenses (include Office Costs)	27,022	29,288
Superannuation	321,480	250,942
Sustentation Fees - Federal Office	676,457	623,243
Telephone	71,650	58,290
Training & Education	14,137	31,717
Workers Compensation & Medicals	-	165
Total Expenditure	4,483,698	4,116,079
Net Profit from ordinary activities	233,718	119,033

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

**INCOME AND EXPENDITURE STATEMENT (Continued)
FOR THE YEAR ENDED 30 JUNE 2003**

	2003 \$	2002 \$
Net Profit from ordinary activities	233,718	119,033
Prior Period Errors		
Adjustment for on-costs on provision for annual leave	(30,959)	-
Adjustment for on-costs on provision for long service leave	(26,651)	-
Adjustment for prior year accrued wages	(39,834)	-
To recognise members distress fund balance at 30 June 2002.	17,053	
Operating Profit for the year	<u>153,327</u>	<u>119,033</u>



Australian Government

Australian Industrial Registry

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

Ms Joanne Schofield
Assistant National Secretary
LHMU
Locked Bag 9
HAYMARKET NSW 1240

Dear Ms Schofield

Re: Lodgement of the Financial Statements and Accounts for the LHMU Western Australian Branch for the year ending 30 June 2003 (FR2003/342)

Receipt is acknowledged of the abovementioned Financial Statements and Accounts which were lodged in the Registry on 8 June 2004.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/108vwa1/financial.

I would like to take this opportunity to remind you that information about the new financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which now apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

8 June 2004