



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
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Ref: FR2006/518-[108V-WA1]

Mr Dave J Kelly
Branch Secretary
LHMU - Western Australian Branch
PO Box 414
SUBIACO WA 6904

Dear Mr Kelly

Financial Return - year ending 30 June, 2006

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (Attachment A) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (Attachment B) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:

(a) Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

(b) Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

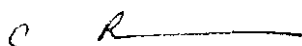
Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
1 August, 2006

National Office
Level 9
187 Thomas Street
Haymarket NSW 2000

Locked Bag 9
Haymarket NSW 1240
Telephone: (02) 8204 3000
Facsimile: (02) 9281 4480
E-mail: lhmu@lhmu.org.au
Web address: www.lhmu.org.au

Jeff Lawrence **Brian Daley**
National Secretary National President

Tim Ferrari
Louise Tarrant
Assistant National Secretaries



Organising for the future

ABN: 5272 8088 684

Please address all correspondence to the National Secretary

14 December, 2006

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

Dear Mr Jenkins

re: WEST AUSTRALIAN BRANCH FINANCIAL REPORTS

I am writing to lodge the financial reports for the LHMU West Australian Branch for the year ended 30 June 2006. Enclosed is the Branch Full Financial Report including:

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

The financial reports were presented to the Branch Executive meeting on 30 August 2006. The Executive resolved:

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

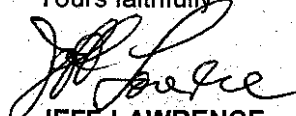
Subsequently the financial reports including the General Purpose Financial Report, the Auditors' statements and the operating report were supplied to members through publication on the LHMU website. Members also received a copy of Union News which contained an advertisement advising members how to view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

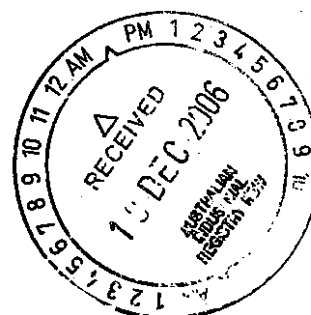
A full report was provided to the meeting of the West Australian Branch Executive on 7th December and was adopted by that meeting. Also enclosed is a copy of the Branch Secretary's certificate dated 7th December 2006.

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

If you have any questions please contact me.

Yours faithfully


JEFF LAWRENCE
NATIONAL SECRETARY



www.lhmu.org.au

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Time: 2:41 PM
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Number: 13/12/2006 12:33 610893863984 → 0292814480

NO. 954 002

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION
WA Branch

Registered Office 61 Thomas Street, Subiaco WA 6008
Postal Address PO Box 414, Subiaco WA 6904

President Nina Devlin
Secretary David Kelly
Assistant Secretaries Sue Lines, Carolyn Smith

ABN 82 525 323 080



LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION
WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORTS FOR THE YEAR ENDED
30 JUNE 2006

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I DAVID JOSEPH KELLY being the Secretary of the Liquor, Hospitality and Miscellaneous Union, Western Australian Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 30 November 2005 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 6 December 2006 in accordance with section 266 of the RAO Schedule.

Signed


.....
Dave Kelly
Branch Secretary

Date:

7/12/06

LIQUOR, HOSPITALITY AND MISCELLANEOUS UNION

WA BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2006

Date: 12/14/2006
Pages: 18
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LIQUOR, HOSPITALITY & MISCELLANEOUS UNION WA BRANCH

OPERATING REPORT 2006

The principal activity of the Liquor, Hospitality & Miscellaneous Union, WA Branch, remains that of a Trade Union.

During the 2005/2006 financial year there was an increase in the number of staff employed in order to grow the membership base of the Union. As a consequence the overall number of employees of the Union (full time, part time & casual) as at 30th June 2006 was 94 (2005: 79) and the total membership at that date was 23,625 (2005: 22,720).

The financial year ended with an operating surplus of \$702,504 (2005 surplus: \$52,802).

Assets

- There has been an increase in the value of the cash & cash equivalents and prepayments held by the Branch. Depreciation has been applied to property, plant & equipment.

Liabilities

- Interest bearing liabilities have reduced, due to the loan taken out from the Victorian Branch of the LHMU, being reduced.
- Current payables have risen in relation to trade creditors, accrued annual leave expenses as at the end of the year and unexpended DOCEP Grant funding as at 30.6.06. However, overall current payables have reduced slightly in value.
- Provisions have decreased due to Long Service Leave accruals.

Equity

- The movement in equity is proportionate to the surplus for year ended 30 June 2006 (\$702,504).

Resignation of Membership

- As per section 174 of the Workplace Relations Act 1996 a member of the union may resign from membership by written notice or by electronic message to the Branch to which the member is attached. Resignation from membership of the union takes effect:

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NO.969 003

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- on the day on which the notice is received by the union
- on the day specified in the notice
- at the end of two (2) weeks after the notice is received by the union, whichever is later.

During 2005/06 the union had two staff members who sat on the Board of a superannuation entity. They are:

- Peter Edward Thomson, Ex Union Administrator, who was a Director of the Government Employees Superannuation Board, Western Australia, which is an exempt public sector superannuation scheme.
- Neil Charles Saxton JP, Union Organiser, who is a Director of H.E.S.T. Australia Ltd. which is a company that is a trustee of a superannuation fund. Also replaced Peter Thompson as a Director of the Government Employees Superannuation Board, Western Australia, which is an exempt public sector superannuation scheme.

The Executive of the union is also the committee of management. As at the 30th June 2006 the members of the committee of management were:

• CLOVER, Phillip James	President
• LIEDEL, Barbara Joy	Vice President
• KELLY, David Joseph	Secretary
• LINES, Susan	Assistant Secretary
• SMITH, Carolyn	Assistant Secretary
• DEVLIN, Georgina Wendy	Executive Member
• GEORGE, Diane Isabella	Executive Member
• GODFREY, Brian George	Executive Member
• HOWELLS, Angela	Executive Member
• JONES, Lynda	Executive Member
• MANN, Leila Dawn	Executive Member
• O'MAHONY, Paul	Executive Member
• SNOW, Irene Edith	Executive Member
• WRIGHT, Brian	Executive Member

Signed on behalf of the Committee of Management

Signed at Swansea this Twenty day of September 2006


GEORGINA WENDY DEVLIN


PHILLIP JAMES CLOVER

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

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**Independent audit report on the financial report to members
of Liquor, Hospitality & Miscellaneous Union – WA Branch**

We have audited the accompanying financial report of the Liquor, Hospitality & Miscellaneous Union – WA Branch ("**the Union**") for the year ended 30 June 2006. The financial report comprises the balance sheet at 30 June 2006, and the income statement, statement of changes in equity, cash flow statement, summary of significant accounting policies and other explanatory notes, and the committee members' declaration for the year then ended.

Committee of Managements' Responsibility for the Financial Report

The committee of management of the union is responsible for the preparation and fair presentation of the financial report in accordance with Accounting Standards in Australia and the Workplace Relations Act 1996. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Auditing Standards in Australia. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Independence

We are independent of the union, and have complied with the independence requirements of the Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion the financial report presents fairly, in accordance with applicable Accounting Standards, the Workplace Relations Act 1996 and other mandatory financial reporting requirements in Australia, the financial position of the Liquor, Hospitality & Miscellaneous Union WA Branch as at 30 June 2006 and the results of its operations and its cash flows for the year then ended.

Dated the 27th day of September 2006.

HORWATH AUDIT (WA) PTY LTD

HORWATH

A handwritten signature in black ink, appearing to read 'Glyn O'Brien', with a long horizontal stroke extending to the right.

GLYN O'BRIEN

Director

**LIQUOR, HOSPITALITY & MISCELLANEOUS 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:

- (a) The accompanying financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (ii) The financial affairs of the branch have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) The financial records of the branch have been kept and maintained in accordance with Schedule 1B of the Workplace Relations Act 1986 (The RAO Schedule) and the Workplace Relations Amendment Regulations 2003 (The RAO Regulations); and
 - (iv) The information sought in any request of a member of the branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

Signed on behalf of the Committee of Management.

Signed At SEVENTH this TWENTY day of SEPTEMBER 2006.

Georgina Wendy Devlin
GEORGINA WENDY DEVLIN

Phil Clover
PHIL CLOVER

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


STATEMENT BY SECRETARY

I, DAVID JOSEPH KELLY, being the officer responsible for keeping the accounting records of the Liquor, Hospitality & Miscellaneous Union - WA Branch, certify that as at 30 June 2006 the number of members of the Union was 23,165 (2005: 22,714).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2006 and the result of operations for the period then ended;
- (ii) A register of members has, during the immediately preceding calendar year, been kept and maintained as required by section 230(1)(a) and section 230(2) of the Workplace Relations Act 1996;
- (iii) A copy of the records required to be kept under sections 230(1)(b), (c) and (d) of the Workplace Relations Act 1996, have been provided to the Industrial Registry as required by section 233 of the Workplace Relations Act 1996.

Signed at Perth Kelowna this eleventh day of September 2006.



DAVID JOSEPH KELLY
WA BRANCH SECRETARY

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

**INCOME STATEMENT
FOR THE YEAR ENDED
30 JUNE 2006**

	Notes	2006 \$	2005 \$
Revenues from continuing operations	3	8,043,960	7,109,369
Affiliation Fees		(131,953)	(128,474)
Employee costs		(4,557,174)	(3,707,707)
Depreciation	4	(199,161)	(159,760)
Election Fund		-	(136,982)
Occupancy costs		(135,651)	(118,238)
Other property expenses		(84,029)	(86,842)
Organisers Expenses		(617,117)	(668,613)
Sustentation fees	4	(912,612)	(936,852)
Other expenses from ordinary activities	4	(703,758)	(1,113,099)
Profit from continuing operations		----- 702,504	----- 52,802
Profit attributable to the Branch		----- 702,504 =====	----- 52,802 =====

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

**BALANCE SHEET
AS AT 30 JUNE 2006**

	Note	2006 \$	2005 \$
Assets			
Current Assets			
Cash and cash equivalents	5	1,096,116	520,842
Trade and other receivables	6	140,873	95,962
Inventories		1,682	1,682
Total Current Assets		<u>1,238,671</u>	<u>618,486</u>
Non-current Assets			
Property, Plant and Equipment	7	3,038,677	3,125,997
Total Non-Current Assets		<u>3,038,677</u>	<u>3,125,997</u>
Total Assets		<u>4,277,348</u>	<u>3,744,483</u>
Liabilities			
Current Liabilities			
Trade and other payables	8	1,066,957	1,102,237
Interest Bearing Liabilities	9	82,649	85,238
Provisions	10	182,951	228,607
Total Current Liabilities		<u>1,332,557</u>	<u>1,416,082</u>
Non-current Liabilities			
Interest Bearing Liabilities	9	706,760	782,228
Provisions	10	33,755	44,401
Total Non-current Liabilities		<u>740,515</u>	<u>826,629</u>
Total Liabilities		<u>2,073,072</u>	<u>2,242,711</u>
Net Assets		<u>2,204,276</u> =====	<u>1,501,772</u> =====
Equity			
Retained Profits		2,204,276	1,501,772
Total Equity		<u>2,204,276</u> =====	<u>1,501,772</u> =====

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

**STATEMENT OF CHANGE IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
Total Equity at the beginning of the financial year	1,501,772	1,448,970
Profit for the Year	702,504	52,802
Total equity at the end of the Financial year	<u>2,204,276</u> =====	<u>1,501,772</u> =====

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
30 JUNE 2006**

	Note	2006 \$	2005 \$
Cash flows from operating activities			
Contributions (including Goods and Services Tax)		8,086,178	7,255,771
Interest Received		42,840	22,069
Rent Received (including Goods and Services Tax)		164,411	137,451
Grants (including Goods and Services Tax)		90,062	73,218
Other Income (including Goods and Services Tax)		494,294	48,369
Payments to Suppliers & Employees (including Goods and Services Tax)		(8,115,713)	(7,078,747)
Net cash inflow from operating activities	11(a)	<u>762,072</u>	<u>458,131</u>
Cash flows from investing activities			
Proceeds from Sale of Property, Plant & Equipment		3,100	-
Payment for Property, Plant & Equipment		(111,841)	(413,666)
Net cash (outflow) from investing activities		<u>(108,741)</u>	<u>(413,666)</u>
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		(78,057)	(80,915)
Net cash (outflow) from financing activities		<u>(78,057)</u>	<u>(80,915)</u>
Net increase/(decrease) in cash held		575,274	(36,450)
Cash at beginning of the financial year		520,842	557,292
Cash at the end of the financial year	5	<u>1,096,116</u>	<u>520,842</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRSs), other authoritative pronouncements of the Australian Accounting Standards Boards, Urgent Issues Group Interpretations and the requirements of the Workplace Relations Act, 1996.

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

Compliance with IFRSs

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with AIFRSs ensures that the financial statements and notes of the Liquor, Hospitality & Miscellaneous Union - WA Branch comply with International Financial Reporting Standards (IFRSs).

Application of AASB 1 First time adoption of Australian Equivalents to International Financial Reporting Standards.

These financial statements are the first financial statements to be prepared in accordance with AIFRSs. AASB 1 first time adoption of Australian Equivalents to International Financial Reporting Standards has been applied in preparing these financial statements of the Liquor, Hospitality and Miscellaneous Union until 30 June 2005 had been prepared with previous Australian Generally Accepted Accounting Principles (AGAAP). AGAAP differs in certain respects from AIFRS. Reconciliations and descriptions of the effect of transition from previous AGAAP to AIFRSs on equity and net income are given in note 14.

Historical Cost Convention

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.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

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, except for memberships received in advance, which are recognised as revenue when the service has been provided.

(c) Revenue Recognition

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.

(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 and Cash Equivalents

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

(g) Trade and Other 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.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(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 to 5%
Chattels, furniture, fittings and office equipment	15 to 20%
Motor vehicles	22.5%

(i) Impairment of Assets

At each reporting date, the group reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(k) Trade and Other Creditors

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.

(l) 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.

(m) Superannuation

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

(n) Interest rate risk

With the exception of the loan from the Victorian Branch (disclosed in Note 9), 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.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(o) 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.

(p) Net fair values

The net fair value of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where the carrying amount exceeds net fair values have not been written down as the union intends to hold these assets to maturity.

The aggregate net fair value and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to and forming part of the financial report.

(q) Comparatives

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

NOTE 2. INFORMATION TO BE PROVIDED TO THE MEMBERS OR REGISTRAR

In accordance with the requirements of Section 272(5) of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sections 272(1) to Section 272(3) of the Act, which reads as, follows:

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

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 3. REVENUE	2006	2005
	\$	\$
Operating activities		
Contributions	7,160,340	6,206,229
Building Fund	168,922	177,170
Rent received	156,131	140,201
Award service fees	15	2,855
Salary reimbursements	423,986	486,418
Members distress fund	-	883
Sale of caps/badges/clothing	2,921	4,077
Shark bay booking fee	936	936
Delegates Convention	31,950	30,550
Grants - Award Updating	37,694	30,853
Other income	14,559	6,340
Sundry income	565	788
Non-operating activities		
Interest	42,840	22,069
Profit on sale of assets	3,100	-
	<u>8,043,960</u>	<u>7,109,369</u>

NOTE 4. SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES

The net surplus/(deficit) from ordinary activities has been determined after the following:

Expenses

Affiliation Fees:		
ALP	57,054	54,595
Trades & Labor Council of WA	74,899	73,879
	<u>131,953</u>	<u>128,494</u>
Depreciation		
Office Equipment	40,594	33,913
Furniture & Fittings	44,473	35,507
Library	3,039	1,993
Motor Vehicles	6,369	1,420
Buildings	104,686	86,927
	<u>199,161</u>	<u>159,760</u>
Total Depreciation		

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 4. SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES (Continued)

	2006	2005
	\$	\$
Sustentation Fees – Federal Office*	912,612	936,852

*Sustentation Fees are paid to the Federal Office of the Liquor, Hospitality and Miscellaneous Union in support of the Federal Offices' activities and oversight of the branches of the Union.

Legal Costs	4,827	3,330
Meeting and Conference Expenses	16,977	58,374
Remuneration of Auditor		
- Audit Services	13,997	15,432

NOTE 5. CURRENT ASSETS – CASH AND CASH EQUIVALENTS

Cash on Hand		
Petty Cash	-	950
Cash at Bank		
General Fund	(241,379)	118,519
Secretary's Advance Account	45,448	20,655
Augusta Account	42,294	23,542
Investment Account	49,546	35,235
Motor Vehicle Expense Account at Call	10,787	10,790
GST Account	230,166	82,983
Members Equity Account	542,638	119,537
Members Distress Fund	11,894	11,894
Building Fund	135,282	96,737
	<u>1,096,116</u>	<u>520,842</u>

NOTE 6. CURRENT ASSETS – TRADE AND OTHER RECEIVABLES

Sundry Debtors	60,508	57,826
Loan Receivable	-	987
Prepayments	80,365	37,149
	<u>140,873</u>	<u>95,962</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 7. PROPERTY, PLANT & EQUIPMENT

	2006	2005
	\$	\$
61 Thomas Street, Subiaco		
Land – at Cost	127,944	127,944
Buildings – at Cost	2,079,319	2,076,588
Accumulated Depreciation	(559,557)	(471,496)
	<u>1,647,706</u>	<u>1,733,036</u>
 55 Sweeney Street, Bunbury		
Land – at Cost	16,500	16,500
Buildings – at Cost	69,900	69,899
Accumulated Depreciation	(27,082)	(25,684)
	<u>59,318</u>	<u>60,715</u>
 Riverside Cottages, Molloy Street, Augusta		
Land – at Cost	269,854	269,854
Buildings – at Cost	420,234	418,914
Accumulated Depreciation	(139,282)	(130,878)
	<u>550,806</u>	<u>557,890</u>
 Lot 80 Mortimer Street, Kalbarri		
Land – at Cost	128,903	128,903
Buildings – at Cost	173,084	173,084
Accumulated Depreciation	(54,793)	(51,331)
	<u>247,194</u>	<u>250,656</u>
 Lot 100 Dhu Street, Guilderton		
Land – at Cost	37,129	37,129
Buildings – at Cost	131,542	131,542
Accumulated Depreciation	(41,824)	(39,193)
	<u>126,847</u>	<u>129,478</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 7. PROPERTY, PLANT & EQUIPMENT (Continued)

	2006 \$	2005 \$
Unit 2, 101 Spencer Street, Bunbury		
Land – at Cost	20,000	20,000
Buildings – at Cost	36,543	36,543
Accumulated Depreciation	(5,243)	(4,512)
	----- 51,300	----- 52,031
Chattels – Bunbury Property		
Cost	22,615	21,890
Accumulated Depreciation	(20,113)	(19,376)
	----- 2,502	----- 2,514
Chattels – Augusta Property		
Cost	75,682	57,998
Accumulated Depreciation	(44,414)	(32,511)
	----- 31,268	----- 25,487
Chattels – Kalbarri Property		
Cost	41,806	40,738
Accumulated Depreciation	(30,902)	(23,703)
	----- 10,902	----- 17,035
Chattels – Guilderton Property		
Cost	9,511	7,061
Accumulated Depreciation	(5,708)	(4,212)
	----- 3,803	----- 2,849
Furniture & Fittings, Thomas Street		
Cost	195,739	181,004
Accumulated Depreciation	(64,260)	(41,132)
	----- 131,479	----- 139,872
Office Equipment		
Cost	290,494	248,484
Accumulated Depreciation	(159,793)	(119,199)
	----- 130,701	----- 129,285

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 7. PROPERTY, PLANT & EQUIPMENT (Continued)

	2006 \$	2005 \$
Library		
Cost	103,647	98,014
Accumulated Depreciation	(81,620)	(78,581)
	<u>22,027</u>	<u>19,433</u>
 Motor Vehicles		
Cost	46,854	45,377
Accumulated Depreciation	(24,030)	(39,661)
	<u>22,824</u>	<u>5,716</u>
 Total Property, Plant and Equipment	<u><u>3,038,677</u></u>	<u><u>3,125,997</u></u>

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

A mortgage to the value of \$20,000 is registered with the Commonwealth Bank of Australia is secured over the property situated at 61 Thomas Street, Subiaco.

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 set out below

	Carrying Amount at 1 July 2005	Additions	Disposals	Depreciation	Carrying Amount at 30 June 2006
Land & Buildings	2,783,806	4,051	-	(104,686)	2,683,171
Chattels	47,885	21,927	-	(21,337)	48,475
Furniture & Fittings	139,872	14,743	-	(23,136)	131,479
Office Equipment	129,285	42,010	-	(40,594)	130,701
Library	19,433	5,633	-	(3,039)	22,027
Motor Vehicles	5,716	23,477	-	(6,369)	22,824
TOTAL	3,125,997	111,841	-	(199,161)	3,038,677

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 8. CURRENT LIABILITIES - TRADE AND OTHER PAYABLES

	2006	2005
	\$	\$
Current		
Sundry Creditors	98,585	8,009
Accrued Expenses	-	213,659
Rent received in advance	34,750	26,470
GST	123,462	104,893
Group Tax Payable	70,123	94,236
Unexpended DOCEP Grant	105,720	61,539
Accrued Annual Leave	469,295	431,659
Memberships Paid in Advance	165,022	161,772
	<u>1,066,957</u>	<u>1,102,237</u>

NOTE 9. BORROWINGS

Current		
Unsecured		
Loan from Victorian Branch LHMU	82,649	85,238
	<u>82,649</u>	<u>85,238</u>
Non-current		
Unsecured		
Loan from Victorian Branch LHMU	706,760	782,228
	<u>706,760</u>	<u>782,228</u>

The above loan is for a period of 10 years, and commenced on the 15 October 2003. Repayments are to be made monthly, interest is reviewed annually on the 15th October and aligned to 0.5% above the Bank Bill Swap Rate. The interest rate applicable as at 30 June 2006 was 6.13% (2005: 5.48%).

The loan is underwritten by National Office.

NOTE 10. PROVISIONS

Current		
Employee benefits - Long Service Leave	182,951	228,607
	<u>182,951</u>	<u>228,607</u>
Non-current		
Employee benefits - Long Service Leave	33,755	44,401
	<u>33,755</u>	<u>44,401</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 11. CASH FLOW INFORMATION	2006	2005
	\$	\$
(a) Reconciliation of profit from ordinary activities to net Cash flows from operating activities		
Profit from ordinary activities	702,504	52,802
Depreciation	199,161	159,781
Profit on sale of assets	(3,100)	-
Change in assets and liabilities		
(Increase) decrease in stock on hand	-	-
(Increase) decrease in sundry debtors	(1,695)	1,940
(Increase) decrease in prepayments	(43,216)	21,290
Increase (decrease) in sundry creditors & accruals	(138,915)	99,019
Increase (decrease) in provision for employee entitlements	18,667	90,340
Increase (decrease) in unexpended grants	44,182	35,709
Increase (decrease) in rent received in advance	8,281	(2,750)
Net cash inflow from operating activities	<u>762,072</u>	<u>458,131</u>

(b) Credit Stand-By Arrangements

The branch has a bank overdraft facility of \$20,000 (2005: \$20,000). At 30 June 2006 and 30 June 2005 this facility was not in use.

NOTE 12. 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
CLOVER, Phillip James	Acting President
LIEDEL, Barbara Joy	Vice President
KELLY, David Joseph	Secretary
LINES, Susan	Assistant Secretary
SMITH, Caroline	Assistant Secretary
DEVLIN, Georgina Wendy	Executive Member
GEORGE, Diane Isabella	Executive Member
GODFREY, Brian George	Executive Member
HOWELLS, Angela	Executive Member
JONES, Lynda	Executive Member
MANN, Leila Dawn	Executive Member
O'MAHONEY, Paul	Executive Member
SNOW, Irene Edith	Executive Member
WRIGHT, Brian	Executive Member

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 12. RELATED PARTY TRANSACTIONS (CONT)

There were no 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 13. REMUNERATION OF OFFICERS

	2006 \$	2005 \$
Income paid or payable to officers during the year.	342,305 =====	288,837 =====

NOTE 14: EXPLANATION OF TRANSITION TO AUSTRALIAN EQUIVALENTS TO IFRS

(1) Reconciliation of Members' Funds reported under previous Australian Generally Accepted Accounting Principles (AGAAP) to Members' Funds under Australian equivalents to IFRSs (AIFRS).

(a) At the date of transition to AIFRS: 1 July 2005

The adoption of AIFRSs has not resulted in any material adjustments to the balance sheet.

(b) At the end of the last reporting period under previous AGAAP: 30 June 2005.

The adoption of AIFRSs has not resulted in any material adjustments to the balance sheet.

(2) Reconciliation of the profit for the year ended 30 June 2005.

The adoption of AIFRSs has not resulted in any material adjustments to the income statement.

(3) Reconciliation of the cash flow statement for the year ended 30 June 2005

The adoption of AIFRSs has not resulted in any material adjustments to the cash flow statement.

NOTE 15. SEGMENT REPORTING

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

NOTE 16. CAPITAL COMMITMENTS

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

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006**

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

	2006 Numbers	2005 Numbers
Number of employees at the end of the financial year	86	79

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

DISCLAIMER

The additional financial data presented on the pages 22 – 24 is in accordance with the books and records of the union, which have been subjected to the auditing procedures applied in our statutory audit of the company for the year ended 30 June 2006. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than the Liquor, Hospitality & Miscellaneous Union – WA Branch) in respect of such data, including any errors or omissions therein however caused.

Dated this 27th day of September 2006.

HORWATH AUDIT (WA) PTY LTD

HORWATH



GLYN O'BRIEN
Director

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

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
Revenue		
Members – Contributions	7,160,340	6,206,229
Building Fund Levy	168,922	177,170
Interest Received	42,480	22,069
Rent Received	156,131	140,201
Award Service Fees	15	2,855
Members Distress Fund	-	883
Grants- Award Updating	37,694	30,853
Salary reimbursements	423,986	486,418
Sale of Caps/Badges/Clothing	2,921	4,077
Shark Bay Booking Fee	936	936
Sundry Income	15,125	7,128
Surplus on Disposal of Assets	3,100	-
Delegates Convention	31,950	30,550
Total Revenue	<u>8,043,960</u>	<u>7,109,369</u>
Expenditure		
Advertising	852	2,543
Affiliation Fees		
ALP	57,054	54,595
Trades & Labour Council of WA	74,899	73,879
Airfares	15,796	55,193
Arbitration	6,042	100
Attendance Fees	10,076	6,295
Audit Fees	13,997	15,432
Badges/Caps/Union History	401	2,891
Bank Charges	51,463	47,451
Campaigns	90,723	7,850
Cleaning Expenses	6,189	2,317
Clothing – LHMU	3,051	7,547
Commissions	52,220	46,381
Computer Charges	19,734	12,386
Delegate Conference	22,217	13,649
Depreciation	199,161	159,761
Donations	700	10,250
Election Fund	-	136,982
	<u>624,575</u>	<u>655,502</u>

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

**INCOME AND EXPENDITURE STATEMENT (Continued)
FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
Total Brought Forward	624,575	655,502
Electricity	36,931	31,091
Freight	2,648	526
Fringe Benefits Tax	2,634	2,814
Honorarium	2,205	2,140
Insurance - Excluding Vehicles	66,146	57,038
Interest on Loan	49,160	47,862
Journals & Papers Issued (inc. Postage)	46,667	69,825
Lease Payments	16,767	14,459
Legal Costs	4,827	3,330
Meeting & Conference Expenses	16,976	58,374
Members Distress Fund	-	5,254
Motor Vehicle Expenses	510,575	483,499
Organising Expenses	41,868	48,021
Payroll Tax	207,728	201,766
Peal Health Dispute	-	-
Postage	42,850	41,447
Printing & Stationery	55,235	83,184
Property		
Augusta	40,371	39,095
Bunbury	12,977	19,877
Guilderton	8,214	8,247
Kalbarri	20,467	19,622
Thomas Street	3,223	19,004
Publications & Subscriptions	12,802	10,534
Rates	35,544	28,927
Repairs & Maintenance	33,212	36,898
Salaries – Elected Officers	320,705	267,877
Salaries – Employees	3,364,340	3,118,062
Salaries – Annual leave provision	37,636	65,897
Salaries – Long service leave provision	56,302	24,443
Staff Amenities	21,268	10,628
Staff Relocation Costs	2,000	875
Sundry Expenses (include Office Costs)	93,641	68,738
	----- 5,807,970 -----	----- 5,544,856 -----

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

**INCOME AND EXPENDITURE STATEMENT (Continued)
FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
Total Brought Forward	5,804,970	5,544,856
Superannuation	513,266	478,346
Sustentation Fees - Federal Office	912,613	936,852
Telephone	75,705	72,987
Training & Education	31,902	23,526
Total Expenditure	<u>7,341,456</u>	<u>7,056,567</u>
Net Profit from ordinary activities	<u>702,504</u>	<u>52,802</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
Email: sydney@air.gov.au

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

Dear Mr Lawrence

**Re: Lodgement of Financial Statements and Accounts – Liquor, Hospitality and
Miscellaneous Union, Western Australian Branch – for year ending 30 June 2006
(FR2006/518)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 15 December 2006.

The legislative requirements appear to have been met and accordingly the documents have been filed. There is no further action required but I take this opportunity to remind the Branch of the following if it applies in future years.

Recovery of Wages Activity Report (only if applicable in any year)

Paragraph 16 of the Industrial Registrar's Guidelines states:

Where the reporting unit has undertaken recovery of wages activity (and has derived revenues for the financial year in respect of such activity) the reporting unit must cause to be prepared for purposes of paragraph 253(2)(c) of the RAO Schedule a financial report in which is disclosed financial information associated with such activity.

Paragraphs 17-23 describe what such a report must contain, and paragraph 25(f) requires that the Committee of Management Statement contain various declarations in relation to such recovery wages activity.

If such activity occurs in the Branch in future years, it should be reported in accordance with these Guidelines.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

20 December 2006