



19 May 2026

Sam McInnes
Branch Secretary/Treasurer
Australian Hotels Association - South Australian Branch
Sent via email: information@ahasa.asn.au
CC: chris@clarbrow.com.au

Dear Sam McInnes

**Australian Hotels Association - South Australian Branch
Financial Report for the year ended 31 December 2025 – (FR2025/201)**

I acknowledge receipt of the financial report for the year ended 31 December 2025 for the Australian Hotels Association - South Australian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 6 May 2026.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under sections 253, 265, 266 and 268 of the *Fair Work (Registered Organisations) Act 2009 (RO Act)* have been satisfied, all documents required under section 268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that next year's financial report may be subject to an advanced compliance review.

Reporting Requirements

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the RO Act, the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please call 1300 341 665 or email regorgs@fwc.gov.au.

Yours sincerely

Fair Work Commission

ABN 77 237 576 146

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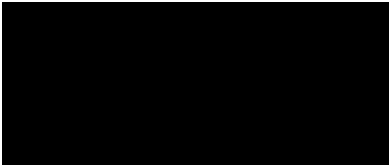
7 May 2026

Fair Work Commission
GPO Box 2983
MELBOURNE VIC 3001

Please find attached:

- Certificate by Prescribed Designated Officer
- AHA|SA Financial Report for the year ended 31 December 2025
- Operating Report as per the Fair Work (Registered Organisations) Act 2009

Yours faithfully



Anna Moeller
CEO AHA|SA

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

s.268 *Fair Work (Registered Organisations) Act 2009*

Certificate by prescribed designated officer

For the year ended 31 December 2025

We, David Basheer and Samuel Charles McInnes, being the President and Secretary/Treasurer of the Australian Hotels Association (South Australian Branch) certify:

- that the documents lodged herewith are copies of the full report for the Australian Hotels Association (South Australian Branch) for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 13 April 2025; and
- that the full report was presented to a general meeting of members of the reporting unit on 4 May 2025 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

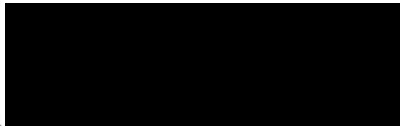
Signature of designated officer:



Name and title of designated officer:

David Basheer, President

Signature of designated officer:



Name and title of designated officer:

Samuel Charles McInnes, Secretary /
Treasurer

Dated: 5 May 2026

Australian Hotels Association
(South Australian Branch)

ABN 77 237 576 146

and Controlled Entity

Financial Report
2025

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Financial Report 2025

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* The operating report forms part of the full financial report distributed to members.

**Independent Audit Report to the Members of
Australian Hotels Association (South Australian Branch)**

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Australian Hotels Association (South Australian Branch) (the reporting unit), which comprises the statement of financial position as at 31 December 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended 31 December 2025, notes to the financial statements, including a summary of material accounting policies, the committee of management statement, the subsection 255(2A) report and the officer declaration statement.

In my opinion, the accompanying financial report presents fairly, in all material respects, the financial position of Australian Hotels Association (South Australian Branch) as at 31 December 2025, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the reporting guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the reporting unit is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the reporting unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The committee of management is responsible for the other information. The other information obtained at the date of this auditor's report is in the operating report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Independent Audit Report to the Members of Australian Hotels Association (South Australian Branch)

Responsibilities of Committee of Management for the Financial Report

The committee of management of the reporting unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the committee of management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee of management is responsible for assessing the reporting unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee of management either intend to liquidate the reporting unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 reporting unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of management.
- Conclude on the appropriateness of the committee of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the reporting unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the reporting unit to cease to continue as a going concern.

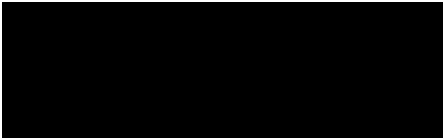
Independent Audit Report to the Members of Australian Hotels Association (South Australian Branch)

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the reporting unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the reporting unit audit. I remain solely responsible for my audit opinion.

I communicate with the committee of management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an auditor registered under the RO Act.

Clarke & Brownrigg



Christopher R Clarke
Partner
Adelaide
8 April 2026

Registration number (as registered under the RO Act): AA2017/184

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Report required under subsection 255(2A)

for the year ended 31 December 2025

The committee of management presents the expenditure report as required under subsection 255(2A) for the year ended 31 December 2025.

| Categories of expenditures | Consolidated group | | Parent entity | |
|--|--------------------|------------|------------------|------------|
| | 2025 \$ | 2024 \$ | 2025 \$ | 2024 \$ |
| Remuneration and other employment-related costs and expenses – employees | 2,295,199 | 2,208,937 | 2,295,199 | 2,208,937 |
| Advertising | 29,645 | 28,384 | 29,645 | 28,384 |
| Media advertising other | 80,962 | 86,658 | 80,962 | 86,658 |
| Operating costs | 2,044,345 | 1,915,806 | 2,064,345 | 1,935,806 |
| Donations to political parties | 149,000 | 25,500 | 149,000 | 25,500 |
| Legal costs | 27,122 | 18,996 | 27,122 | 18,996 |

Signature of designated officer:



Name and title of designated officer:

David Basneer, President

Signature of designated officer:



Name and title of designated officer:

Samuel Charles McInnes, Secretary / Treasurer

Dated: 8 April 2026

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Committee of management statement

for the year ended 31 December 2025

On 8 April 2026, the committee of management of the Australian Hotels Association (South Australian Branch) passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 31 December 2025:

The committee of management declares that in its opinion:

- the financial statements and notes comply with the Australian Accounting Standards;
- the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Australian Hotels Association (South Australian Branch) and Controlled Entity for the financial year to which they relate;
- there are reasonable grounds to believe that the Australian Hotels Association (South Australian Branch) and Controlled Entity will be able to pay their debts as and when they become due and payable; and
- during the financial year to which the GPFR relates and since the end of that year:
 - meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
 - the financial affairs of the Australian Hotels Association (South Australian Branch) have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
 - the financial records of the Australian Hotels Association (South Australian Branch) have been kept and maintained in accordance with the RO Act;
 - where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - where information has been sought in any request by a member of the organisation or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; and
 - where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the committee of management.

Signature of designated officer:



Name and title of designated officer:

David Basneer, President

Signature of designated officer:



Name and title of designated officer:

Samuel Charles McInnes, Secretary / Treasurer

Dated: 8 April 2026

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

**Statement of profit or loss and other comprehensive income
for the year ended 31 December 2025**

| | Notes | Consolidated group | | Parent entity | |
|--|-------|--------------------|-----------|------------------|-----------|
| | | 2025 | 2024 | 2025 | 2024 |
| | | \$ | \$ | \$ | \$ |
| Revenue from contracts with customers | 3 | | | | |
| Membership subscriptions | | 2,930,235 | 2,753,326 | 2,930,235 | 2,753,326 |
| Associate membership subscriptions | | 3,350 | 3,427 | 3,350 | 3,427 |
| Sponsorships | | 874,594 | 817,953 | 874,594 | 817,953 |
| Advocacy services including training | | 260,536 | 256,582 | 260,536 | 256,582 |
| Commissions received | | 94,275 | 83,922 | 94,275 | 83,922 |
| Conferences, seminars and events | | 581,388 | 433,458 | 581,388 | 433,458 |
| Project funding | | 57,487 | 128,750 | 57,487 | 128,750 |
| Sale of goods | | 7,850 | 9,237 | 7,850 | 9,237 |
| Total revenue from contracts with customers | | 4,809,715 | 4,486,655 | 4,809,715 | 4,486,655 |
| Other income | | | | | |
| Interest income | | 326,337 | 324,315 | 326,337 | 324,315 |
| Rental income from properties | | 95,880 | 94,500 | 95,880 | 94,500 |
| Other | | 184,119 | 194,683 | 184,119 | 194,683 |
| Total other income | | 606,336 | 613,498 | 606,336 | 613,498 |
| Total income | | 5,416,051 | 5,100,153 | 5,416,051 | 5,100,153 |
| Expenses | | | | | |
| Employee expenses | 4A | 2,295,199 | 2,208,937 | 2,295,199 | 2,208,937 |
| Capitation fees and other expenses to another reporting unit | 4B | 87,719 | 119,678 | 87,719 | 119,678 |
| Administration expenses | 4C | 1,935,426 | 1,808,097 | 1,955,426 | 1,828,097 |
| Donations | 4D | 159,050 | 28,648 | 159,050 | 28,648 |
| Depreciation | 6A | 79,196 | 81,462 | 59,196 | 61,462 |
| Project expenditure | | 119,744 | 99,925 | 119,744 | 99,925 |
| Legal costs | 4E | 27,122 | 18,996 | 27,122 | 18,996 |
| Losses from sale of assets | | 2,013 | - | 2,013 | - |
| Total expenses | | 4,705,469 | 4,365,743 | 4,705,469 | 4,365,743 |
| Surplus (deficit) for the year | | 710,582 | 734,410 | 710,582 | 734,410 |
| Other comprehensive income for the year | | - | - | - | - |
| Total comprehensive income for the year | | 710,582 | 734,410 | 710,582 | 734,410 |

The above statement should be read in conjunction with the notes.

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Statement of financial position

as at 31 December 2025

| | Notes | Consolidated group | | Parent entity | |
|--------------------------------------|-------|--------------------|-----------|------------------|-----------|
| | | 2025 | 2024 | 2025 | 2024 |
| | | \$ | \$ | \$ | \$ |
| ASSETS | | | | | |
| CURRENT ASSETS | | | | | |
| Cash and cash equivalents | 5A | 8,093,015 | 6,240,686 | 8,093,005 | 6,240,676 |
| Trade and other receivables | 5B | 326,307 | 590,091 | 744,465 | 1,028,249 |
| Inventory | 5D | 6,517 | 7,964 | 6,517 | 7,964 |
| Other current assets | 5E | 189,679 | 286,190 | 189,679 | 286,190 |
| TOTAL CURRENT ASSETS | | 8,615,518 | 7,124,931 | 9,033,666 | 7,563,079 |
| NON-CURRENT ASSETS | | | | | |
| Property, plant and equipment | 6A | 1,309,993 | 1,348,634 | 215,216 | 233,857 |
| Intangibles | 6B | 350 | 350 | - | - |
| Investment in subsidiary | 6C | - | - | 10 | 10 |
| Investment in associate | 6D | - | - | - | - |
| TOTAL NON-CURRENT ASSETS | | 1,310,343 | 1,348,984 | 215,226 | 233,867 |
| TOTAL ASSETS | | 9,925,861 | 8,473,915 | 9,248,892 | 7,796,946 |
| LIABILITIES | | | | | |
| CURRENT LIABILITIES | | | | | |
| Trade payables | 7A | 75,292 | 121,005 | 75,292 | 121,005 |
| Other payables | 7B | 398,032 | 411,683 | 398,032 | 411,683 |
| Employee provisions | 8A | 305,103 | 319,219 | 305,103 | 319,219 |
| Contract liabilities | 5C | 1,175,896 | 385,539 | 1,175,896 | 385,539 |
| TOTAL CURRENT LIABILITIES | | 1,954,323 | 1,237,446 | 1,954,323 | 1,237,446 |
| NON-CURRENT LIABILITIES | | | | | |
| Employee provisions | 8A | 112,668 | 88,181 | 112,668 | 88,181 |
| TOTAL NON-CURRENT LIABILITIES | | 112,668 | 88,181 | 112,668 | 88,181 |
| TOTAL LIABILITIES | | 2,066,991 | 1,325,627 | 2,066,991 | 1,325,627 |
| NET ASSETS | | 7,858,870 | 7,148,288 | 7,181,901 | 6,471,319 |
| EQUITY | | | | | |
| Capital profits reserve | 9A | 676,969 | 676,969 | - | - |
| General reserve | 9A | 380,000 | 380,000 | 380,000 | 380,000 |
| Retained earnings | | 6,801,901 | 6,091,319 | 6,801,901 | 6,091,319 |
| TOTAL EQUITY | | 7,858,870 | 7,148,288 | 7,181,901 | 6,471,319 |

The above statement should be read in conjunction with the notes.

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Statement of changes in equity

for the year ended 31 December 2025

| | Notes | Capital profits reserve \$ | General reserve \$ | Retained earnings \$ | Total equity \$ |
|---|-------|-------------------------------------|--------------------------|----------------------------|-----------------------|
| Consolidated group | | | | | |
| Balance as at 1 January 2024 | | 676,969 | 380,000 | 5,356,909 | 6,413,878 |
| Surplus (deficit) for the year | | - | - | 734,410 | 734,410 |
| Other comprehensive income for the year | | - | - | - | - |
| Balance as at 31 December 2024 | | 676,969 | 380,000 | 6,091,319 | 7,148,288 |
| Surplus (deficit) for the year | | - | - | 710,582 | 710,582 |
| Other comprehensive income for the year | | - | - | - | - |
| Balance as at 31 December 2025 | | 676,969 | 380,000 | 6,801,901 | 7,858,870 |
| Parent entity | | | | | |
| Balance as at 1 January 2024 | | - | 380,000 | 5,356,909 | 5,736,909 |
| Surplus (deficit) for the year | | - | - | 734,410 | 734,410 |
| Other comprehensive income for the year | | - | - | - | - |
| Balance as at 31 December 2024 | | - | 380,000 | 6,091,319 | 6,471,319 |
| Surplus (deficit) for the year | | - | - | 710,582 | 710,582 |
| Other comprehensive income for the year | | - | - | - | - |
| Balance as at 31 December 2025 | | - | 380,000 | 6,801,901 | 7,181,901 |

The above statement should be read in conjunction with the notes.

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Statement of cash flows

for the year ended 31 December 2025

| | Notes | Consolidated group | | Parent entity | |
|---|-------|--------------------|------------------|------------------|------------------|
| | | 2025 | 2024 | 2025 | 2024 |
| | | \$ | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Receipts from customers | | 5,826,369 | 2,898,101 | 5,826,369 | 2,898,101 |
| Receipts from other reporting unit/controlled entity(s) | | - | - | - | - |
| Interest | | 425,290 | 308,189 | 425,290 | 308,189 |
| Cash used | | | | | |
| Suppliers and employees | | (4,272,674) | (3,752,322) | (4,272,674) | (3,752,322) |
| Payment to other reporting units | 10B | (87,719) | (119,678) | (87,719) | (119,678) |
| Net cash from (used by) operating activities | 10A | 1,891,266 | (665,710) | 1,891,266 | (665,710) |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of plant and equipment | | (38,937) | (71,806) | (38,937) | (71,806) |
| Net cash from (used by) investing activities | | (38,937) | (71,806) | (38,937) | (71,806) |
| Net increase (decrease) in cash held | | 1,852,329 | (737,516) | 1,852,329 | (737,516) |
| Cash and cash equivalents at the beginning of the reporting period | | 6,240,686 | 6,978,202 | 6,240,676 | 6,978,192 |
| Cash and cash equivalents at the end of the reporting period | 5A | 8,093,015 | 6,240,686 | 8,093,005 | 6,240,676 |

The above statement should be read in conjunction with the notes.

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Index of notes to the financial statements

for the year ended 31 December 2025

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Australian Hotels Association (South Australian Branch) and Controlled Entity

Notes to the financial statements

for the year ended 31 December 2025

Note 1: Summary of material accounting policies

This consolidated financial report represents that of the Australian Hotels Association (South Australian Branch) and Controlled Entity (the “consolidated group” or “group”). The Australian Hotels Association (South Australian Branch) (AHA|SA) is an organisation operating pursuant to the *Fair Work (Registered Organisations) Act 2009* (RO Act), incorporated and domiciled in South Australia.

The separate financial report of the parent entity, AHA|SA, has also been presented within this financial report.

The financial report was authorised for issue on 8 April 2026 by the members of the committee of management of the AHA|SA.

1.1 Basis of preparation of the financial report

The financial report is a general purpose financial report and has been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the RO Act. For the purpose of preparing the general purpose financial report, the AHA|SA is a not-for-profit entity.

The financial report, except for the cash flow information, has been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The amounts presented in the financial report have been rounded to the nearest Australian dollar.

1.2 Comparative amounts

When required by accounting standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

1.3 Significant accounting judgements and estimates

In applying the group’s accounting policies, the committee of management continually evaluates judgements and estimates based on experience and other factors including expectations of future events that may have an impact on the group. All judgments and estimates made are believed to be reasonable based on the most current set of circumstances available to the committee of management. Actual results may differ under different conditions from when the judgements and estimates were made. Significant judgements and estimates made by the committee of management in the preparation of this financial report are described in the various notes:

- Revenue and other income Note 1.7
- Employee and office holder benefits Note 1.9
- Financial instruments Notes 1.12 to 1.14

1.3 Significant accounting judgements and estimates (cont'd)

- Depreciation Note 1.17
- Impairment of non-financial assets Note 1.19
- Provisions Note 1.22

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard and amendments

The accounting policies adopted are consistent with those of the previous financial year. There were no new accounting standards or amendments to accounting standards adopted during the current financial year.

Future Australian Accounting Standards

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods include:

AASB 18 Presentation and Disclosure in Financial Statements

This standard amends AASB 101 *Presentation of Financial Statements* as the standard describing the primary financial statements and sets out requirements for the presentation and disclosure of information in AASB-compliant financial statements. Amongst other changes, it introduces the concept of the “management-defined performance measure” to financial statements and requires the classification of transactions presented within the statement of profit or loss and other comprehensive income within one of five categories – operating, investing, financing, income taxes, and discontinued operations. It also provides enhanced requirements for the aggregation and disaggregation of information. For not-for-profit private entities, this standard applies to annual reporting periods beginning on or after 1 January 2028. Earlier application is permitted.

Based on the group’s assessment, it is expected that the first-time adoption of this standard for the year ending 31 December 2028 will have a material impact on the financial statements, in particular requiring the presentation of the statement of profit or loss and other comprehensive income to be amended such that transactions are classified as one of five categories – operating, investing, financing, income taxes, and discontinued operations. Certain management-defined performance measures utilised in communications with stakeholders by management will also require presentation and additional disclosure in the financial statements.

1.4 New Australian Accounting Standards (CONT'D)

AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments

This amends AASB 7 and AASB 9 Financial Instruments to:

- Clarify that a financial liability is derecognised on the 'settlement date', i.e., when the related obligation is discharged, cancelled, expires or the liability otherwise qualifies for derecognition.
- Introduce an accounting policy option to derecognise financial liabilities that are settled through an electronic payment system before the settlement date if certain conditions are met
- For the purpose of classifying a financial asset, clarify how to assess contractual cash flow characteristics that include environmental, social and governance (ESG)-linked features and other similar contingent features
- Clarify how non-recourse features and contractually linked instruments are assessed for the purpose of applying the SPPI test when determining the measurement basis of financial assets.
- Require additional disclosures in AASB 7 for financial assets and liabilities with contractual terms that reference a contingent event (including those that are ESG-linked), and equity instruments classified at fair value through other comprehensive income

The new requirements will be applied retrospectively with an adjustment to opening retained earnings. Prior periods are not required to be restated and can only be restated without using hindsight. An entity is required to disclose information about financial assets that change their measurement category due to the amendments.

This Standard applies to annual reporting periods beginning on or after 1 January 2026. Earlier application is permitted.

The company does not expect the adoption of this amendment to have a material impact on its financial statements.

1.5 Principles of consolidation

The consolidated financial statements incorporate all of the assets, liabilities and results of the parent entity (AHA|SA) and its controlled entity (subsidiary). The AHA|SA achieves control when it is exposed to, or has rights to, variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary. Information regarding the AHA|SA's subsidiary is provided in Note 6C.

The assets, liabilities and results of subsidiaries are fully consolidated into the financial statements of the group from the date on which control is obtained by the AHA|SA. Consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions and balances are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the group.

1.6 Investment in associates

An associate is an entity over which the AHA|SA has significant influence and that is neither a subsidiary nor an interest in a joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies. Information regarding the AHA|SA's associate is provided in Note 6D.

The assets, liabilities and results of associates are incorporated into the financial statements of the group using the equity method of accounting. Under the equity method, an investment in an associate is initially recognised in the statement of financial position at cost and adjusted thereafter to recognise the share of the profit or loss and other comprehensive income of the associate.

The AHA|SA does not have any joint ventures or joint operations.

1.7 Revenue and other income

The AHA|SA enters into various arrangements where it receives consideration from another party. The timing of recognition of these amounts as either revenue or other income depends on the rights and obligations in those arrangements.

Revenue from contracts with customers

Revenues are recognised when the following steps have been satisfied:

1. Identify contract with the customer
2. Identify the performance obligations in the contract
3. Determine the transaction price
4. Allocate the transaction price to each performance obligation
5. Recognise revenue when (or as) performance obligations are satisfied

1.7 Revenue and other income (cont'd)

Membership subscriptions

The AHA|SA's membership subscription year is 1 January to 31 December with subscriptions payable annually in advance. Only those membership subscription receipts that are attributable to the current financial year are recognised as revenue. Membership subscription receipts for periods beyond the current financial year are included, excluding goods and services tax, in the statement of financial position under the headings of current liabilities and contract liabilities.

For membership subscriptions paid annually in advance, the AHA|SA has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the member pays and the goods or services will transfer to the member will be one year or less.

Sponsorship benefits revenue

The AHA|SA receives revenue from sponsor generated activity through its Corporate Partnership program. This revenue is recognised over the respective period of service.

Other revenue-generating activities

The AHA|SA undertakes certain other revenue-generating activities which are accounted for when the performance obligation is satisfied including:

- Advocacy services
- Training
- Conferences, seminars and events

Revenue is recognised for these activities depending on when the performance obligation is satisfied:

- **Over a period of time** – if the performance obligation is satisfied over a period of time, revenue will be recognised by being spread over this period.
- **At a point in time** – if the performance obligation is satisfied at a point in time, for example, when an event is delivered, revenue is recognised at this point.

Sale of goods

Revenue from the sale of goods is recognised when physical control of the goods passes to the buyer pursuant to an enforceable sales contract as it is at this point the performance obligation has been satisfied.

Interest income

Interest income is recognised on an accrual basis using the effective interest method.

Rental income from properties

Leases in which the AHA|SA as a lessor, does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the relevant lease term.

1.8 Current versus non-current classification

The group presents assets and liabilities in the statement of financial position based on current / non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

1.9 Employee and office holder benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) which are expected to be settled within twelve months of the end of the reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by the AHA|SA in respect of services provided by employees up to reporting date.

Long service leave is provided for in respect of employees with more than 5 years of service.

Office holders do not earn any benefits from services rendered, except current financial year's allowances, hence no provision is made for a liability for annual or long service leave for them.

1.10 Leases

All leases of low value assets are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased asset.

1.11 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

1.12 Financial instruments

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

1.13 Financial assets

Contract assets and receivables

A contract asset is recognised when the group has satisfied a performance obligation but cannot recognise a receivable until other obligations are satisfied.

While a contract asset represents a right to payment that is conditional on further performance, a receivable represents an unconditional right to payment.

Contract assets and receivables are subject to impairment assessment. Refer to accounting policies on impairment of financial assets below.

Initial recognition and measurement

Financial assets are classified at initial recognition and subsequently measured at amortised cost, fair value through other comprehensive income (OCI) or fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the group's business model for managing them. With the exception of trade receivables that do not contain a significant financing component, the group initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest' (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

1.13 Financial assets (cont'd)

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date i.e. the date that the group commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in five categories:

- (Other) financial assets at amortised cost
- (Other) financial assets at fair value through other comprehensive income
- Investments in equity instruments designated at fair value through other comprehensive income
- (Other) financial assets at fair value through profit or loss
- (Other) financial assets designated at fair value through profit or loss

Financial assets at amortised cost

The group measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

The group's financial assets at amortised cost include trade receivables and loans to related parties.

Derecognition

A financial asset is derecognised when:

- The rights to receive cash flows from the asset have expired; or
- The group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:
 - the group has transferred substantially all the risks and rewards of the asset; or
 - the group has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

When the group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership.

1.13 Financial assets (cont'd)

When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the group continues to recognise the transferred asset to the extent of its continuing involvement together with associated liability.

Impairment

Expected credit losses

Receivables for goods and services are recognised at the nominal amounts due less any loss allowance due to expected credit losses at each reporting date.

Trade receivables

For trade receivables that do not have a significant financing component, the group applies a simplified approach in calculating expected credit losses (ECLs) which requires lifetime expected credit losses to be recognised from initial recognition of the receivables. Therefore, the group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

1.14 Financial liabilities

Initial recognition and measurement

Financial liabilities are classified at initial recognition and subsequently measured at amortised cost or fair value through profit or loss.

All financial liabilities are recognised initially at fair value and, in the case of financial liabilities at amortised cost, net of directly attributable transaction costs.

The group's financial liabilities include trade payables, other payables and contract liabilities.

Subsequent measurement

Financial liabilities at amortised cost

After initial recognition, trade payables and interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in profit or loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

1.15 Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before the AHA|SA transfers the related goods or services. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when the AHA|SA performs under the contract i.e. transfers control of the related goods or services to the customer.

1.16 Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

1.17 Land, buildings, plant and equipment

Land, buildings, plant and equipment are measured on the cost basis in the statement of financial position and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of land, buildings, plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present. Information regarding details of impairment is provided in Note 1.19.

Depreciation

Depreciable buildings, plant and equipment assets, including building improvements, are written-off to their estimated residual values over their estimated useful life using the diminishing value method of depreciation except for buildings which are depreciated using the straight line method. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the useful lives and are as follows:

| | 2025 | 2024 |
|---------------------|-----------|-----------|
| Buildings | 1% | 1% |
| Plant and equipment | 7 to 40% | 7 to 40% |
| Motor vehicles | 22.5%-25% | 22.5%-25% |

1.17 Land, buildings, plant and equipment (cont'd)

Derecognition

An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of land, buildings, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

1.18 Intangibles

Intangible assets consist of formation expenses and are deemed to have an indefinite useful life. They are carried at cost less accumulated impairment losses. Impairment testing is performed annually.

Derecognition

An intangible asset is derecognised on disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in profit and loss when the asset is derecognised.

1.19 Impairment of non-financial assets

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the group were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

1.20 Taxation

The AHA|SA is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligations for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified within operating cash flows.

1.21 Inventory

Inventories are measured at the lower of cost and replacement cost. Costs are assigned on a specific identification basis.

1.22 Provisions

Provisions are recognised when the group has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Note 2: Events after the reporting period

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the group, the results of those operations or the state of affairs of the group in subsequent financial periods.

Note 3: Revenue

Disaggregation of revenue from contracts with customers

A disaggregation of revenue by type of arrangements is provided in the statement of profit or loss and other comprehensive income. The table below also sets out a disaggregation of revenue by timing.

| | Consolidated group | | Parent entity | |
|--|--------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Timing of revenue recognition | | | | |
| Over time | | | | |
| Membership subscriptions | 2,930,235 | 2,753,326 | 2,930,235 | 2,753,326 |
| Associate membership subscriptions | 3,350 | 3,427 | 3,350 | 3,427 |
| Sponsorships | 874,594 | 817,953 | 874,594 | 817,953 |
| Total over time | 3,808,179 | 3,574,706 | 3,808,179 | 3,574,706 |
| Point in time | | | | |
| Advocacy services including training | 260,536 | 256,582 | 260,536 | 256,582 |
| Commissions received | 94,275 | 83,922 | 94,275 | 83,922 |
| Conferences, seminars and events | 581,388 | 433,458 | 581,388 | 433,458 |
| Project funding | 57,487 | 128,750 | 57,487 | 128,750 |
| Sale of goods | 7,850 | 9,237 | 7,850 | 9,237 |
| Total point in time | 1,001,536 | 911,949 | 1,001,536 | 911,949 |
| Total revenue from contracts with customers | 4,809,715 | 4,486,655 | 4,809,715 | 4,486,655 |

| | Consolidated group | | Parent entity | |
|--|--------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 4: Expenses | | | | |
| Note 4A: Employee expenses | | | | |
| Holders of office | | | | |
| Allowances | 17,529 | 16,774 | 17,529 | 16,774 |
| Superannuation | 5,375 | 5,046 | 5,375 | 5,046 |
| Subtotal employee expenses holders of office | 22,904 | 21,820 | 22,904 | 21,820 |
| Employees other than office holders | | | | |
| Wages and salaries | 1,789,058 | 1,677,141 | 1,789,058 | 1,677,141 |
| Superannuation | 265,303 | 251,243 | 265,303 | 251,243 |
| Leave and other entitlements | 62,638 | 115,745 | 62,638 | 115,745 |
| Other employee expenses | 155,296 | 142,988 | 155,296 | 142,988 |
| Subtotal employee expenses employees other than office holders | 2,272,295 | 2,187,117 | 2,272,295 | 2,187,117 |
| Total employee expenses | 2,295,199 | 2,208,937 | 2,295,199 | 2,208,937 |
| Note 4B: Capitation fees and other expenses to another reporting unit | | | | |
| Capitation fees | | | | |
| AHA National | 39,534 | 54,064 | 39,534 | 54,064 |
| Accommodation Australia (National) | 47,885 | 45,314 | 47,885 | 45,314 |
| Subtotal capitation fees | 87,419 | 99,378 | 87,419 | 99,378 |
| Other expenses to another reporting unit | | | | |
| AHA National – affiliation fees | 300 | 300 | 300 | 300 |
| AHA Tasmanian Branch | - | 20,000 | - | 20,000 |
| Subtotal other expenses to another reporting unit | 300 | 20,300 | 300 | 20,300 |
| Total capitation fees and other expenses to another reporting unit | 87,719 | 119,678 | 87,719 | 119,678 |

| | Consolidated group | | Parent entity | |
|---|--------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 4C: Administration expenses | | | | |
| Fees / allowances – meetings and conferences | 3,800 | 3,347 | 3,800 | 3,347 |
| Conference and meeting expenses – as required under the rules | 110,691 | 95,821 | 110,691 | 95,821 |
| Conference and meeting expenses – other | 613,332 | 537,176 | 613,332 | 537,176 |
| Contractors / consultants | 124,711 | 187,383 | 124,711 | 187,383 |
| Property expenses | 99,660 | 106,051 | 119,660 | 126,051 |
| Office expenses | 59,883 | 59,321 | 59,883 | 59,321 |
| Information communications technology | 147,960 | 120,302 | 147,960 | 120,302 |
| Entertainment | 34,799 | 27,772 | 34,799 | 27,772 |
| Media advertising and coverage | 134,607 | 183,688 | 134,607 | 183,688 |
| Motor vehicles and travelling | 168,321 | 137,565 | 168,321 | 137,565 |
| Printing, postage and stationery | 86,669 | 81,352 | 86,669 | 81,352 |
| Sponsorship expenses | 158,565 | 153,073 | 158,565 | 153,073 |
| Subscriptions | 52,095 | 41,946 | 52,095 | 41,946 |
| Other | 140,333 | 73,300 | 140,333 | 73,300 |
| Total administration expenses | 1,935,426 | 1,808,097 | 1,955,426 | 1,828,097 |

Note 4D: Donations

Political donations

| | | | | |
|--|---------|--------|---------|--------|
| Total expensed that were \$1,000 or less | 1,000 | 500 | 1,000 | 500 |
| Total expensed that exceeded \$1,000 | 148,000 | 25,000 | 148,000 | 25,000 |

Other donations

| | | | | |
|--|----------------|---------------|----------------|---------------|
| Total expensed that were \$1,000 or less | 25 | 1,128 | 25 | 1,128 |
| Total expensed that exceeded \$1,000 | 10,025 | 2,020 | 10,025 | 2,020 |
| Total donations | 159,050 | 28,648 | 159,050 | 28,648 |

Note 4E: Legal costs

| | | | | |
|----------------------------|---------------|---------------|---------------|---------------|
| Non litigation legal costs | 27,122 | 18,996 | 27,122 | 18,996 |
| Total legal costs | 27,122 | 18,996 | 27,122 | 18,996 |

Note 5: Current assets

Note 5A: Cash and cash equivalents

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Cash on hand | 3,036 | 3,245 | 3,026 | 3,235 |
| Cash at bank | 1,668,065 | 201,785 | 1,668,065 | 201,785 |
| Bank term deposits | 6,421,914 | 6,035,656 | 6,421,914 | 6,035,656 |
| Total cash and cash equivalents | 8,093,015 | 6,240,686 | 8,093,005 | 6,240,676 |

Bank term deposits mature on 14 Feb 2026 (\$2,858,744) and 4 Jan 2026 (\$3,563,170) respectively.

| | Consolidated group | | Parent entity | |
|--|--------------------|----------------|----------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 5B: Trade and other receivables | | | | |
| Trade receivables | 326,307 | 590,091 | 326,307 | 590,091 |
| Less allowance for expected credit losses | - | - | - | - |
| Total trade receivables (net) | 326,307 | 590,091 | 326,307 | 590,091 |
| Other receivables | | | | |
| AHA Properties Pty Ltd | - | - | 418,158 | 438,158 |
| Gaming Care Ltd | - | - | - | - |
| Total other receivables | - | - | 418,158 | 438,158 |
| Total trade and other receivables (net) | 326,307 | 590,091 | 744,465 | 1,028,249 |

Note 5C: Contract assets and contract liabilities

The following assets and liabilities are related to contracts with customers:

| | | | | |
|--|------------------|---------|------------------|---------|
| Included in trade receivables (current) | 307,905 | 507,639 | 307,905 | 507,639 |
| Contract liabilities (current) | | | | |
| Membership subscriptions received in advance | 812,447 | 51,297 | 812,447 | 51,297 |
| Sponsorships received in advance | 280,333 | 303,256 | 280,333 | 303,256 |
| Training income received in advance | 17,604 | 30,986 | 17,604 | 30,986 |
| Project funding income received in advance | 65,512 | - | 65,512 | - |
| Total contract liabilities (current) | 1,175,896 | 385,539 | 1,175,896 | 385,539 |

The significant changes between opening and closing balances of contract liabilities are detailed in the table above.

Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period \$385,539 (2025: \$1,571,753).

There was no revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods.

Information regarding the performance obligations in contracts with customers is provided in Note 1.7.

| | Consolidated group | | Parent entity | |
|---------------------------|--------------------|--------------|---------------|--------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 5D: Inventory | | | | |
| Goods held for resale | 6,517 | 7,964 | 6,517 | 7,964 |
| Total inventory | 6,517 | 7,964 | 6,517 | 7,964 |

| | Consolidated group | | Parent entity | |
|--------------------------------------|--------------------|----------------|----------------|----------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 5E: Other current assets | | | | |
| Prepayments | 135,092 | 132,650 | 135,092 | 132,650 |
| Accrued income | 54,587 | 153,540 | 54,587 | 153,540 |
| Total other current assets | 189,679 | 286,190 | 189,679 | 286,190 |

Note 6: Non-current assets

Note 6A: Property, plant and equipment

| | | | | |
|--|------------------|------------------|----------------|----------------|
| Freehold land and buildings at cost | 1,774,777 | 1,774,777 | - | - |
| Less accumulated depreciation | 680,000 | 660,000 | - | - |
| | 1,094,777 | 1,114,777 | - | - |
| Plant and equipment at cost | 424,395 | 449,042 | 424,395 | 449,042 |
| Less accumulated depreciation | 320,858 | 336,035 | 320,858 | 336,035 |
| | 103,537 | 113,007 | 103,537 | 113,007 |
| Motor vehicles | 187,655 | 181,063 | 187,655 | 181,063 |
| Less accumulated depreciation | 75,976 | 60,213 | 75,976 | 60,213 |
| | 111,679 | 120,850 | 111,679 | 120,850 |
| Total property, plant and equipment | 1,309,993 | 1,348,634 | 215,216 | 233,857 |

Reconciliation of opening and closing balances of property, plant and equipment

| | Freehold land and buildings | Plant and equipment | Motor vehicles | Total |
|--|-----------------------------------|------------------------|-------------------|------------------|
| | \$ | \$ | \$ | \$ |
| Consolidated group | | | | |
| Net book value as at 1 January 2025 | 1,114,777 | 113,007 | 120,850 | 1,348,634 |
| Additions | - | 17,402 | 39,716 | 57,118 |
| Depreciation expense | (20,000) | (24,860) | (34,336) | (79,196) |
| Written down value of disposals | - | (2,012) | (14,551) | (16,563) |
| Net book value as at 31 December 2025 | 1,094,777 | 103,537 | 111,679 | 1,309,993 |
| Parent entity | | | | |
| Net book value as at 1 January 2025 | - | 113,007 | 120,850 | 233,857 |
| Additions | - | 17,402 | 39,716 | 57,118 |
| Depreciation expense | - | (24,860) | (34,336) | (59,196) |
| Written down value of disposals | - | (2,012) | (14,551) | (16,563) |
| Net book value as at 31 December 2025 | - | 103,537 | 111,679 | 215,216 |

| | Consolidated group | | Parent entity | |
|------------------------------|--------------------|------------|---------------|----------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 6B: Intangibles | | | | |
| Preliminary expenses at cost | 350 | 350 | - | - |
| Total intangibles | 350 | 350 | - | - |

Note 6C: Investment in subsidiary

The parent entity of the consolidated group is the Australian Hotels Association (South Australian Branch) (AHA|SA). The principal activity of the AHA|SA during the reporting period was being a registered employer industrial relations organisation with objectives to promote and protect the interests of its members. The AHA|SA is incorporated in Australia. The AHA|SA has an interest in AHA Properties Pty Ltd, a non-listed subsidiary that is accounted for at cost. The interest is held as follows:

| | Ownership | | Voting power | | Carrying amount of investment | |
|------------------------|-----------|------|--------------|------|-------------------------------|------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | % | % | % | % | \$ | \$ |
| AHA Properties Pty Ltd | 100 | 100 | 100 | 100 | 10 | 10 |

The principal activity of AHA Properties Pty Ltd during the reporting period was being the registered owner of premises occupied by the AHA|SA and Gaming Care Ltd. AHA Properties Pty Ltd is incorporated in Australia.

| | 2025 | 2024 |
|--|----------------|----------------|
| | \$ | \$ |
| Summary financial information of subsidiary | | |
| Statement of financial position | | |
| Assets | 1,095,137 | 1,115,137 |
| Liabilities | (418,158) | (438,158) |
| Net assets | 676,979 | 676,979 |
| Statement of comprehensive income | | |
| Income | 20,000 | 20,000 |
| Expenses | (20,000) | (20,000) |
| Surplus (deficit) | - | - |
| Share of surplus (deficit) | | |
| Share of surplus (deficit) before tax | - | - |
| Income tax expense | - | - |
| Share of surplus (deficit) after tax | - | - |

Note 6D: Investment in associate

The AHA|SA has an interest in Gaming Care Ltd, a non-listed associate. The interest is held as follows:

| | Ownership | | Voting power | | Carrying amount of investment | |
|-----------------|-----------|------|--------------|------|-------------------------------|------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | % | % | % | % | \$ | \$ |
| Gaming Care Ltd | 100 | 100 | 40 | 40 | - | - |

Note 6D: Investment in associate (cont'd)

The principal activities of Gaming Care Ltd during the reporting period were to provide venue-based assistance to licensees, managers, gaming managers and staff in the early identification of and support for problem gamblers and regulatory compliance requirements including the Responsible Gambling and Advertising Codes of practice. The company is incorporated in Australia. Gaming Care Ltd commenced registration as a company on 16 November 2005 and is a public company limited by guarantee.

Equity accounted investment in associate

The AHA|SA holds 40% of the voting power of Gaming Care Ltd hence exerts significant influence over it. Gaming Care Ltd is therefore considered to be an associate of the AHA|SA.

The cost of the AHA|SA's investment in Gaming Care Ltd is \$nil because Gaming Care Ltd is limited by guarantee and does not have any share capital. The AHA|SA's share of the post-acquisition surplus or deficit of Gaming Care Ltd is also \$nil due to a clause in the constitution of Gaming Care Ltd as detailed below.

In light of the above, the AHA|SA's investment in Gaming Care Ltd, when equity accounted for, is \$nil.

Significant restrictions on the ability of Gaming Care Ltd to transfer funds to the AHA|SA

The constitution of Gaming Care Ltd states that no portion of the income, property, profits and financial surplus of the company may be paid, distributed to or transferred directly, indirectly, by way of dividend, property, bonus or otherwise by way of profit, to the members or directors of the company, or their related parties except as provided for by the constitution. Nothing in the constitution prevents the payment in return for services rendered or for goods supplied in the ordinary and usual course of business, the payment of interest or the payment of rent.

| | 2025 | 2024 |
|---|------------------|------------------|
| | \$ | \$ |
| Summary financial information of associate | | |
| Statement of financial position | | |
| Assets | 1,607,017 | 1,537,140 |
| Liabilities | (347,670) | (388,123) |
| Net assets | 1,259,347 | 1,149,017 |
| Statement of comprehensive income | | |
| Income | 1,871,511 | 2,266,667 |
| Expenses | (1,761,181) | (1,694,701) |
| Surplus (deficit) | 110,330 | 571,966 |
| Share of surplus (deficit) | | |
| Share of surplus (deficit) before tax | - | - |
| Income tax expense | - | - |
| Share of surplus (deficit) after tax | - | - |

| | Consolidated group | | Parent entity | |
|------------------------------------|--------------------|----------------|---------------|----------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 7: Current liabilities | | | | |
| Note 7A: Trade payables | | | | |
| Trade creditors | 75,292 | 121,005 | 75,292 | 121,005 |
| Total trade payables | 75,292 | 121,005 | 75,292 | 121,005 |

Trade payables are usually settled within 30 days.

Note 7B: Other payables

| | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|
| Wages and salaries – employees | (14,313) | (21,888) | (14,313) | (21,888) |
| Superannuation – employees | (1,717) | (2,517) | (1,717) | (2,517) |
| GST, PAYG and FBT payable | 341,979 | 367,673 | 341,979 | 367,673 |
| Other | 72,083 | 68,415 | 72,083 | 68,415 |
| Total other payables | 398,032 | 411,683 | 398,032 | 411,683 |

Other payables are expected to be settled within 12 months.

Note 8: Provisions

Note 8A: Employee provisions

Employees other than office holders

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Annual leave | 198,569 | 179,512 | 198,569 | 179,512 |
| Long service leave | 219,202 | 227,888 | 219,202 | 227,888 |
| Subtotal employee provisions – employees other than office holders | 417,771 | 407,400 | 417,771 | 407,400 |
| Total employee provisions | 417,771 | 407,400 | 417,771 | 407,400 |

| | | | | |
|----------------------------------|----------------|----------------|----------------|----------------|
| Current | 305,103 | 319,219 | 305,103 | 319,219 |
| Non-current | 112,668 | 88,181 | 112,668 | 88,181 |
| Total employee provisions | 417,771 | 407,400 | 417,771 | 407,400 |

| | Consolidated group | | Parent entity | |
|--|--------------------|------|---------------|------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |

Note 9: Equity

Note 9A: Reserves

Capital profits reserve

| | | | | |
|-------------------------------------|----------------|---------|---|---|
| Balance as at start and end of year | 676,969 | 676,969 | - | - |
|-------------------------------------|----------------|---------|---|---|

The capital profits reserve records profits on disposal of non-current assets. There was no movement on the reserve during the reporting period.

General reserve

| | | | | |
|-------------------------------------|----------------|---------|----------------|---------|
| Balance as at start and end of year | 380,000 | 380,000 | 380,000 | 380,000 |
|-------------------------------------|----------------|---------|----------------|---------|

The general reserve records amounts set aside to fund the future expansion of the organisation. There was no movement on the reserve during the reporting period.

Note 10: Cash flow

Note 10A: Cash flow reconciliations

Reconciliation of cash and cash equivalents as per the statement of financial position to the statement of cash flows

Cash and cash equivalents as per:

| | | | | |
|---------------------------------|------------------|-----------|------------------|-----------|
| Statement of cash flows | 8,093,015 | 6,240,686 | 8,093,005 | 6,240,676 |
| Statement of financial position | 8,093,015 | 6,240,686 | 8,093,005 | 6,240,676 |
| Difference | - | - | - | - |

Reconciliation of surplus (deficit) for the year to net cash from (used by) operating activities

| | | | | |
|---|------------------|-------------|------------------|-------------|
| Surplus (deficit) for the year | 710,582 | 734,410 | 710,582 | 734,410 |
| Adjustment for non-cash items | | | | |
| Net (gain) loss on sale of non-current assets | (1,618) | (4,869) | (1,618) | (4,869) |
| Depreciation | 79,196 | 81,462 | 59,196 | 61,462 |
| Changes in assets and liabilities | | | | |
| (Increase) decrease in net receivables | 263,784 | (293,590) | 283,784 | (273,590) |
| (Increase) decrease in inventory | 1,447 | 846 | 1,447 | 846 |
| (Increase) decrease in other current assets | 96,511 | (76,094) | 96,511 | (76,094) |
| Increase (decrease) in trade and other payables | (59,364) | (2,178) | (59,364) | (2,178) |
| Increase (decrease) in provisions | 10,371 | 80,517 | 10,371 | 80,517 |
| Increase (decrease) in contract liabilities | 790,357 | (1,186,214) | 790,357 | (1,186,214) |
| Net cash from (used by) operating activities | 1,891,266 | (665,710) | 1,891,266 | (665,710) |

| | Consolidated group | | Parent entity | |
|---|--------------------|----------------|---------------|----------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 10B: Cash flow information | | | | |
| Cash outflows to other reporting units | | | | |
| AHA National | 39,834 | 54,364 | 39,834 | 54,364 |
| Accommodation Australia (National) | 47,885 | 45,314 | 47,885 | 45,314 |
| AHA Tasmanian Branch | - | 20,000 | - | 20,000 |
| Total cash outflows to other reporting units | 87,719 | 119,678 | 87,719 | 119,678 |

Note 11: Contingent liabilities, assets and commitments

The Australian Hotels Association (South Australian Branch) and its controlled entity had no contingent liabilities, contingent assets or commitments as at 31 December 2025 or for the forthcoming year.

| | Consolidated group | | Parent entity | |
|--|--------------------|------|---------------|------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |

Note 12: Related party disclosures

Note 12A: Related party transactions for the reporting period

The following details the transactions that have been entered into with related parties for the reporting period:

AHA Properties Pty Ltd

| | | | | |
|---|---|---|---------|---------|
| Rent paid | - | - | 20,000 | 20,000 |
| Rent paid by the AHA SA to AHA Properties Pty Ltd is less than a normal commercial rate and there are no conditions attached. | | | | |
| Amount owed by AHA Properties Pty Ltd | - | - | 418,158 | 438,158 |

Gaming Care Ltd

| | | | | |
|-----------------------------------|---------|---------|---------|---------|
| Rent received | 95,880 | 94,500 | 95,880 | 94,500 |
| Electricity contribution received | 7,920 | 9,180 | 7,920 | 9,180 |
| Cleaning contribution received | 7,680 | 7,500 | 7,680 | 7,500 |
| Administration fee received | 94,800 | 90,300 | 94,800 | 90,300 |
| Expenses reimbursed | 282,494 | 283,493 | 282,494 | 283,493 |

| | | | | |
|--|--------|--------|--------|--------|
| Amount owed by Gaming Care Ltd (included in trade and other receivables) | 18,402 | 82,452 | 18,402 | 82,452 |
|--|--------|--------|--------|--------|

Office holders of the parent entity

Some office holders of the parent entity are licensees of hotels that are members of the AHA|SA. Membership fees and other charges such as training and advocacy are paid by these hotels to the AHA|SA on normal terms and conditions no more favourable than those available to other members.

Note 12A: Related party transactions for the reporting period (cont'd)

Terms and conditions of transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. Outstanding balances at the year-end are unsecured and interest free. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 31 December 2025, the AHA|SA has not recorded any impairment of receivables relating to amounts owed by related parties. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

| | Consolidated group | | Parent entity | |
|---|--------------------|----------------|----------------|----------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 12B: Key management personnel remuneration for the reporting period | | | | |
| Short-term employee benefits | 369,241 | 356,563 | 369,241 | 356,563 |
| Post-employment benefits | 41,494 | 42,700 | 41,494 | 42,700 |
| Long-term employee benefits | 11,750 | 40,000 | 11,750 | 40,000 |
| Total key management personnel remuneration for the reporting period | 422,485 | 439,263 | 422,485 | 439,263 |

Note 13: Remuneration of auditors

Value of the services provided

| | | | | |
|---|---------------|---------------|---------------|---------------|
| Auditing the financial report of the parent entity | 41,970 | 39,500 | 41,970 | 39,500 |
| Other services: | | | | |
| Auditing the financial report of AHA Properties Pty Ltd | 1,000 | 1,000 | 1,000 | 1,000 |
| ASIC – verifying the annual statement | 230 | 205 | 230 | 205 |
| Total other services | 1,230 | 1,205 | 1,230 | 1,205 |
| Total remuneration of auditors | 43,200 | 40,705 | 43,200 | 40,705 |

Note 14: Financial instruments

In common with all other businesses, the organisation is exposed to risks that arise from its use of financial instruments. This note describes the organisation's objectives, policies and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout the financial report.

There have been no substantive changes in the organisation's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from previous reporting periods unless otherwise stated in this note.

It is the organisation's policy to monitor interest rate risks through the Treasurer. The organisation has fixed and floating interest deposits with a number of financial institutions and for varying terms and aims to obtain the best available interest rate at the time of investment. Risk management policies for the above mentioned financial instruments as well as all other financial instruments are detailed further below.

| | Consolidated group | | Parent entity | |
|--|--------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 14A: Categories of financial instruments | | | | |
| Financial assets | | | | |
| At amortised cost: | | | | |
| Cash and cash equivalents | 8,093,015 | 6,240,686 | 8,093,005 | 6,240,676 |
| Trade and other receivables | 326,307 | 590,091 | 744,465 | 1,028,249 |
| Total | 8,419,322 | 6,830,777 | 8,837,470 | 7,268,925 |
| Carrying amount of financial assets | 8,419,322 | 6,830,777 | 8,837,470 | 7,268,925 |
| Financial liabilities | | | | |
| Other financial liabilities: | | | | |
| Trade payables | 75,292 | 121,005 | 75,292 | 121,005 |
| Other payables | 398,032 | 411,683 | 398,032 | 411,683 |
| Contract liabilities | 1,175,896 | 385,539 | 1,175,896 | 385,539 |
| Total | 1,649,220 | 918,227 | 1,649,220 | 918,227 |
| Carrying amount of financial liabilities | 1,649,220 | 918,227 | 1,649,220 | 918,227 |

Note 14B: Credit risk

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation resulting in the organisation incurring a financial loss. This usually occurs when debtors fail to settle their obligations owing to the organisation. There is no concentration of credit risk with respect to current trade receivables as the organisation has a large number of customers. The organisation's policy is that sales are only made to customers that are credit worthy. The maximum exposure to credit risk at the end of the reporting period is as follows:

| | Consolidated group | | Parent entity | |
|-----------------------------|--------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Financial assets | | | | |
| Cash and cash equivalents | 8,093,015 | 6,240,686 | 8,093,005 | 6,240,676 |
| Trade and other receivables | 326,307 | 590,091 | 744,465 | 1,028,249 |
| Total | 8,419,322 | 6,830,777 | 8,837,470 | 7,268,925 |

Note 14C: Liquidity risk

Liquidity risk is the risk that the organisation may encounter difficulties raising funds to meet commitments associated with financial instruments e.g. borrowing repayments. It is the policy of the organisation that forecast cash flows are monitored to ensure that the organisation's operations are adequate to meet liabilities due. The organisation does not currently have any financial instruments such as borrowings or other long term financial instruments.

Note 14D: Market risk

Market risk arises from the use of interest bearing and tradable financial instruments. It is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk) or other market factors (currency risk).

Interest rate risk

The organisation has no exposure to interest rate risk due to there being no debt with variable interest rate terms.

Currency risk

The organisation has no exposure to foreign currency risk. All transactions are made with local currency.

Note 14E: Fair value measurements

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

The fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

Note 15: Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the General Manager:

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

Note 16: Segment reporting

The AHA|SA operates predominantly in one business and geographical segment being the hospitality and tourism sector providing a variety of services to members of the organisation throughout South Australia.

Note 17: Organisation details

The registered office and principal place of business of the organisation is:
Australian Hotels Association (South Australian Branch)
Level 4, 60 Hindmarsh Square
Adelaide SA 5000

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Notes to the financial statements

for the year ended 31 December 2025

| | Consolidated group | | Parent entity | |
|--|--------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 18: Detailed income and expenditure statement | | | | |
| Income | | | | |
| General membership subscriptions | 2,771,717 | 2,614,213 | 2,771,717 | 2,614,213 |
| Accommodation membership subscription | 158,518 | 139,113 | 158,518 | 139,113 |
| Associate membership subscriptions | 3,350 | 3,427 | 3,350 | 3,427 |
| Sponsorships | 874,594 | 817,953 | 874,594 | 817,953 |
| Advocacy services including training | 260,536 | 256,582 | 260,536 | 256,582 |
| Commissions received | 94,275 | 83,922 | 94,275 | 83,922 |
| Conferences, seminars and events | 581,388 | 433,458 | 581,388 | 433,458 |
| Sale of goods | 7,850 | 9,237 | 7,850 | 9,237 |
| Interest income | 326,337 | 324,315 | 326,337 | 324,315 |
| Rental income from properties | 95,880 | 94,500 | 95,880 | 94,500 |
| Project funding | 57,487 | 128,750 | 57,487 | 128,750 |
| Other | 184,119 | 194,683 | 184,119 | 194,683 |
| Total income | 5,416,051 | 5,100,153 | 5,416,051 | 5,100,153 |
| Expenditure | | | | |
| Allowances – office holders | 17,529 | 16,774 | 17,529 | 16,774 |
| Annual leave provision | 37,565 | 27,275 | 37,565 | 27,275 |
| Capitation fees and other expenses to another reporting unit | 87,719 | 119,678 | 87,719 | 119,678 |
| Conferences, seminars and events | 613,332 | 537,176 | 613,332 | 537,176 |
| Delegates fees and expenses | 5,206 | 11,503 | 5,206 | 11,503 |
| Depreciation | 79,196 | 81,462 | 59,196 | 61,462 |
| Project expenditure and non-political donations | 129,794 | 103,073 | 129,794 | 103,073 |
| Entertainment | 34,799 | 27,772 | 34,799 | 27,772 |
| General | 39,234 | 27,596 | 39,234 | 27,596 |
| Insurance | 31,757 | 34,208 | 31,757 | 34,208 |
| Legal | 27,122 | 18,996 | 27,122 | 18,996 |
| Long service leave provision | 25,074 | 88,470 | 25,074 | 88,470 |
| Losses from sale of assets | 2,013 | - | 2,013 | - |
| Media advertising | 110,607 | 115,042 | 110,607 | 115,042 |
| Media coverage | 24,000 | 68,646 | 24,000 | 68,646 |
| Meetings | 111,147 | 87,665 | 111,147 | 87,665 |
| Motor vehicles | 74,209 | 65,335 | 74,209 | 65,335 |
| Other administration | 234,897 | 188,296 | 234,897 | 188,296 |
| Payroll tax | 88,214 | 77,285 | 88,214 | 77,285 |

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Notes to the financial statements

for the year ended 31 December 2025

| | Consolidated group | | Parent entity | |
|--|--------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ |
| Note 18: Detailed income and expenditure statement (cont'd) | | | | |
| Political donations | 149,000 | 25,500 | 149,000 | 25,500 |
| Printing, postage and stationery | 74,875 | 71,663 | 74,875 | 71,663 |
| Professional, consultancy and audit | 124,711 | 187,383 | 124,711 | 187,383 |
| Rates and taxes | 24,178 | 23,512 | 24,178 | 23,512 |
| Rent | 8,967 | - | 28,967 | 20,000 |
| Repairs, cleaning, light and power | 105,471 | 122,173 | 105,471 | 122,173 |
| ReturnToWorkSA | 9,231 | 14,168 | 9,231 | 14,168 |
| Sponsorship expenses | 158,910 | 153,073 | 158,910 | 153,073 |
| Staff recruitment | 46,112 | - | 46,112 | - |
| Subscriptions | 52,095 | 41,946 | 52,095 | 41,946 |
| Superannuation – employees | 265,303 | 251,243 | 265,303 | 251,243 |
| Superannuation – office holders | 5,375 | 5,046 | 5,375 | 5,046 |
| Telephone | 24,657 | 24,412 | 24,657 | 24,412 |
| Travelling | 94,112 | 72,230 | 94,112 | 72,230 |
| Wages and salaries – employees | 1,789,058 | 1,677,142 | 1,789,058 | 1,677,142 |
| Total expenditure | 4,705,469 | 4,365,743 | 4,705,469 | 4,365,743 |
| Surplus (deficit) for the year | 710,582 | 734,410 | 710,582 | 734,410 |

**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Officer declaration statement

for the year ended 31 December 2025

I, Samuel Charles McInnes, being the Secretary / Treasurer of the Australian Hotels Association (South Australian Branch) declare that the following activities did not occur during the year ended 31 December 2025:

The Australian Hotels Association (South Australian Branch) did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay separation and redundancy to employees (other than holders of office)
- pay legal costs relating to litigation
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters

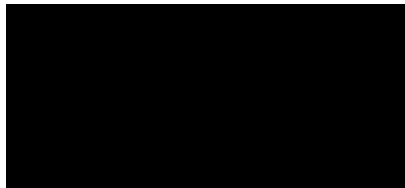
**Australian Hotels Association (South Australian Branch)
and Controlled Entity**

Officer declaration statement

for the year ended 31 December 2025

- have an annual leave provision in respect of holders of office
- have a long service leave provision in respect of holders of office
- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit

Signed by the officer:



Dated: 8 April 2026

Operating Report Requirements – Fair Work (Registered Organisations) Act 2009

This operating report covers the results of those activities that were provided for the financial year ended 31 December 2025.

Review of the Principal Activities of the Branch

The Branch operates as the South Australian Branch of the Australian Hotels Association; an organisation of employers registered under the *Fair Work (Registered Organisations) Act 2009*.

The principal activities of the Branch, as conducted through the Council and the Executive Committee of the Branch during the past year, fell into the following categories:

- Provision of industrial support to members including advice on legal and legislative matters, contractual obligations and representation of individual members in various industrial Commission's and Tribunals.
- Media and communications to members and to the broader community via media releases in support of campaigns and targeted publications including state magazines.
- Provision of information to members providing up to date material relevant to hotels.

Finance & Administration

There were no significant changes in the Association's financial affairs during the year (see Financial Report for details).

Right of Members to Resign

Any member of AHA|SA may resign from membership by written notice delivered to the Secretary/Treasurer and delivered to the office of the Association as per AHA|SA Branch Rule 26 – Resignations.

Officers & Employees who are Superannuation Fund Trustee/s or

Director of a Company that is a Superannuation Fund Trustee

During 2025 no officer or member of the AHA|SA was:

1. A trustee of a superannuation entity or an exempt public sector superannuation scheme; or
2. A director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme on behalf of the AHA|SA.

Number of Members

The AHA|SA recorded 589 members in 2025.

Number of Employees

As at 31 December 2025 staffing levels were AHA|SA 12.8 and Gaming Care 8.0 - Total 20.8.

Officers & Employees who are Directors of a Company or a Member of a Board

Independent Gaming Corporation Ltd

Principal Activity: Gaming machine monitoring service

Board Members:

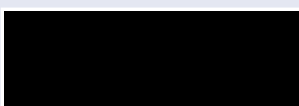
- David Basheer
- Matthew Binns

Gaming Care Ltd

Principal Activity: Harm minimisation agency

Board Members:

- Anna Moeller
- Daniel Cassin



David Basheer
AHA|SA President

AHA|SA COMMITTEE OF MANAGEMENT

1 January – 31 December 2025

| | |
|----------------|------------------------------|
| David Basheer | President |
| Matthew Binns | Vice President |
| Luke Donaldson | Deputy Vice President |
| Sam McInnes | Secretary/Treasurer |
| Matthew Brien | |
| Andrew Bullock | Accommodation Australia (SA) |
| Daniel Cassin | |
| Simone Douglas | |
| Jason Fahey | |
| Trent Fahey | |
| Elise Fassina | Packaged Liquor Division |
| James Franzon | |
| Tony Franzon | |
| John Giannitto | |
| Corey Farmer | |
| Tom Hannah | |
| Anna Hurley | |
| Andrew Kemp | |
| Karen Milesi | |
| Andrew Plush | |
| Robert Rankine | |
| Margy Raymond | |
| Matt Rogers | |
| Darren Steele | |