Fair Work Commission

30 October 2026

Bradley Woods
Executive Director
Australian Hotels Association - Western Australian Branch
Sent via email: exec@ahawa.asn.au
CC: chassey@ausaudit.com.au

Dear Bradley Woods

Australian Hotels Association - Western Australian Branch
Financial Report for the year ended 30 June 2026 – (FR2026/125)

I acknowledge receipt of the financial report for the year ended 30 June 2026 for the Australian Hotels Association - Western Australian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 14 October 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.

Rotation of registered auditor

You must rotate your registered auditor

Correspondence was provided to the reporting unit on 3 July 2026, which alerted you that your registered auditor is approaching their statutory limit on how many consecutive financial years they are permitted to audit your financial report. The financial report lodged identifies that Chassey Cedrick Davids was the reporting unit's registered auditor for this financial year. Our records indicate that you have now used your current registered auditor for five consecutive financial years, which is the statutory limit under section 256A.

Please ensure that Chassey Cedrick Davids is not assigned to audit the financial report of the reporting unit for at least the following two financial years. Further information on the rotation of registered auditor requirement can be found via this link.

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

Australian Hotels Association
WESTERN AUSTRALIA

38 Parliament Place West Perth WA 6005
PO Box 660 West Perth Western Australia 6872
T: 08 9321 7701 F: 08 9321 7730 W: www.ahawa.asn.au

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER
For the year ended 30 June 2026

I, David Neil Randall, being the President of the Australian Hotels Association (Western Australian Branch) certify:

- that the documents lodged herewith are copies of the full report for Australian Hotels Association (Western Australian Branch) for the period ended 30 June 2026 referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and

- that the full report was provided to the members of the reporting unit on 4th September 2026 in accordance with s.265 of the Fair Work (Registered Organisations) Act 2009; and

- that the full report was presented to a general meeting of members of the reporting unit on 13th October 2026 in accordance with s266 of the Fair Work (Registered Organisations) Act 2009.

[redacted]

Neil Randall
President

Perth, WA
14th October 2026

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AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORT
30 JUNE 2026

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORT
30 JUNE 2026

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INDEPENDENT AUDITOR'S REPORT

To the members of Australian Hotels Association (WA Branch)

Opinion

We have audited the financial report of Australian Hotels Association (WA Branch) (the Reporting Unit), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, the subsection 255(2A) report, and the committee of management's statement and officer declaration statement.

In our opinion:

a) the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Hotels Association (WA Branch) as at 30 June 2026, 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; and

b) No revenue was derived by Australian Hotels Association (WA Branch) from undertaking recovery of wages activity during the year ended 30 June 2026; and

c) The use of the going concern basis of accounting in the preparation of these financial statements by Australian Hotels Association (WA Branch) is appropriate.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Reporting Unit in accordance with the auditor independence requirements of the *Fair Work (Registered Organisations) Act 2009* and 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

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

Responsibilities of the Committee of Management for the Financial Report

The Committee of Management are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009* 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 are 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

Our objectives are 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- 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.

We 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 we identify during our audit.

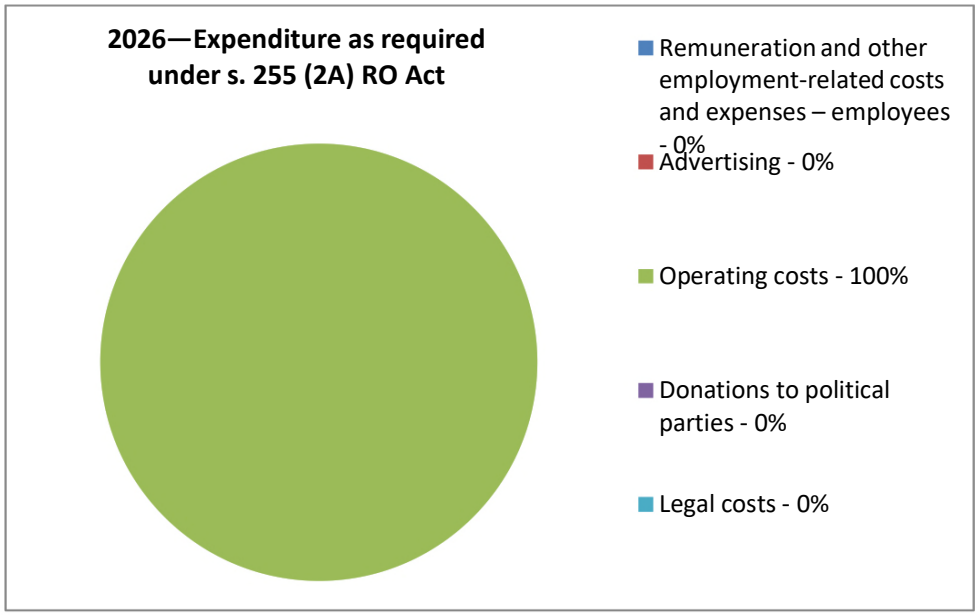


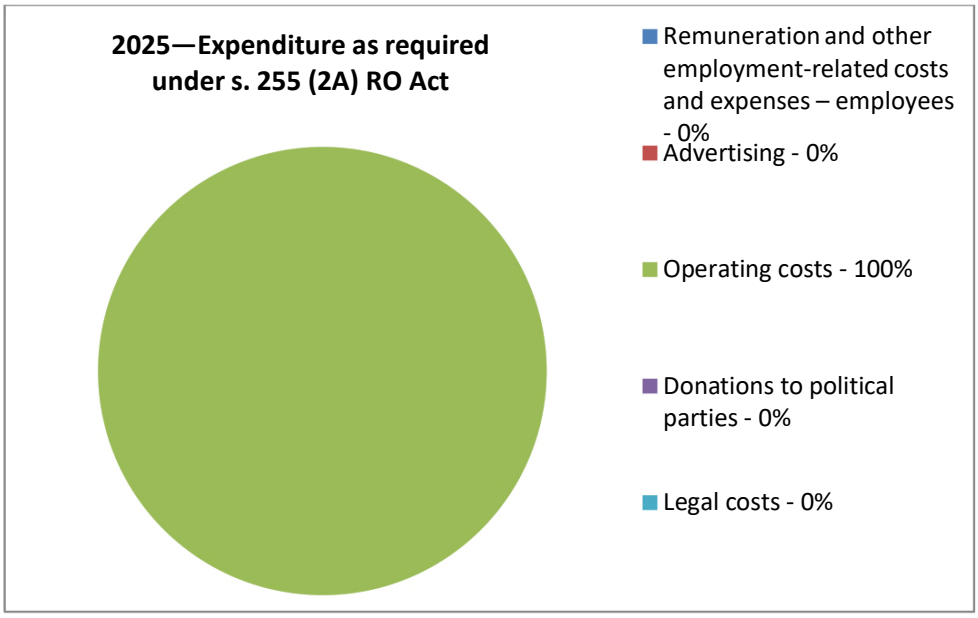
Chassey Cedric Davids, CA, AMIIA, BCom
Registered Company Auditor number: 490152
Auditor registration number (as registered under the Fair Work (Registered Organisations) Act 2009): AA2021/26
Director
Australian Audit
Perth, Western Australia
Dated: 17th August 2026

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

EXPENDITURE REPORT REQUIRED UNDER SUBSECTION 255(2A)
FOR THE YEAR ENDED 30 JUNE 2026

The Branch Committee of Management presents this expenditure report as required under subsection 255(2A) of the Fair Work (RO) Act 2009 on the reporting unit for the year ended 30 June 2026.





[redacted]

DN Randall
President

Perth, WA
17th August 2026

OPERATING REPORT
30 JUNE 2026

The Branch Committee of Management presents its Operating Report on the Reporting Unit for the year ended 30 June 2026.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The Branch collects capitation fees from Western Australian Hotels and Hospitality Association Incorporated (Union of Employers) and forwards them to the National Body of the Australian Hotels Association and Accommodation Australia to ensure Western Australia's involvement and affiliation with the national hotel and hospitality network.

There were no significant changes to the principal activities of the Reporting Unit during the year.

Significant changes in financial affairs

There were no significant changes to the financial affairs of the Reporting Unit during the year.

Right of members to resign

Members may resign from the reporting unit in accordance with Rule 27 of the Rules of the Branch, and section 174 of the Fair Work (Registered Organisations) Act 2009.

Officers or members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position

No officers or members were a trustee or a director of a superannuation fund.

Number of members

As at 30 June 2026, the number of members recorded in the Register of Members of the Branch was 623.

Number of employees

The reporting unit employed no employees at 30 June 2026.

Names of committee of management members and period positions held during the financial year

The members of the Branch Committee of Management (BCOM) throughout the year were as follows:

Neil Randall	President & BCOM	1/7/25 to 30/6/26
Michael Scott	Senior Vice President & Divisional President - Tourism	1/7/25 to 30/6/26
Lyndon Waples	Vice President & Divisional President - Restaurant	1/7/25 to 30/6/26
Martin Peirson-Jones	Treasurer & BCOM	1/7/25 to 30/6/26
Andrew Cairns	Accommodation Division President	1/7/25 to 30/6/26
Joe Baily	BCOM	1/7/25 to 30/6/26
George Kailis	BCOM	1/7/25 to 30/6/26
Ben Rasheed	BCOM	1/7/25 to 09/6/26
Ric Torchia	BCOM	1/7/25 to 15/7/25
Lynda Lees	BCOM	14/8/25 to 10/2/26
Rob Malinauskas	BCOM	9/6/26 to 30/6/26
Aaron Heal	Divisional President - Central	1/7/25 to 30/6/26
Alistair Brogan	Divisional President - Coastal	1/7/25 to 30/6/26
Michael Keiller	Divisional President - Perth Central	1/7/25 to 30/6/26
Tony Williamson	Divisional President - Perth Metro North	1/7/25 to 03/3/26
John Dawkins	Divisional President - Perth Metro South	9/6/26 to 30/6/26
Brian Godfrey	Divisional President - Perth Metro South	1/7/25 to 13/10/25
Dannielle Hart	Divisional President - North-West	1/7/25 to 30/6/26
Hamish Fleming	Divisional President - Small Bar	1/7/25 to 09/6/26
Rob Gough	Divisional President - South-West	1/7/25 to 30/6/26



DN Randall
President

Perth, WA
17th August 2026

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

On 17th August 2026, the Branch Committee of Management of Australian Hotels Association (Western Australian Branch), passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2026:

The Branch Committee of Management declares that in its opinion:

(a) the financial statements and notes comply with the Australian Accounting Standards;

(b) 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);

(c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;

(d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and

(e) during the financial year to which the GPFR relates and since the end of that year:

  (i) meetings of the branch committee of management were held in accordance with the rules of the organisation including the rules of the branch; and

  (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch; and

  (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and

  (iv) 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

  (v) no information has been sought by any member of the reporting unit or the General Manager under section 272 of the RO Act; and

  (vi) there have been no orders to inspect the financial records made by the Fair Work Commission under section 273 of the RO Act.

This declaration is made in accordance with a resolution of the Branch Committee of Management.



DN Randall
President
Australian Hotels Association (WA Branch)

Perth, WA
17th August 2026

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	30 June 2026 $	30 June 2025 $
INCOME			
Revenue from contracts with customers			
Membership subscriptions	3a	150,966	148,623
Other income	3b	2,290	1,900
Total revenue from contracts with customers		153,256	150,523
TOTAL INCOME		153,256	150,523
EXPENSES			
Audit fees	11	2,290	1,900
Bank charges		-	-
Capitation fees and other expense to another reporting unit	4a	150,666	148,323
Affiliation fees	4b	300	300
TOTAL EXPENSES		153,256	150,523
Surplus / (Deficit) for the year		-	-
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		-	-

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Notes	30 June 2026 $	30 June 2025 $
CURRENT ASSETS			
Cash and cash equivalents	5a	554	554
Trade and other receivables		-	-
Accrued income	5b	2,200	1,900
TOTAL CURRENT ASSETS		2,754	2,454
TOTAL ASSETS		2,754	2,454
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	6	2,200	1,900
TOTAL CURRENT LIABILITIES		2,200	1,900
TOTAL LIABILITIES		2,200	1,900
NET ASSETS		554	554
MEMBERS' FUNDS			
Retained Earnings		554	554
Net surplus/(deficit) for period		-	-
TOTAL MEMBERS' FUNDS		554	554

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	Retained Earnings $	Total $
Balance as at 1 July 2024		554	554
Net surplus/(deficit) for the financial year		-	-
Closing balance as at 30 June 2025		554	554
Net surplus/(deficit) for the financial year		-	-
Closing balance as at 30 June 2026	7	554	554

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Notes	30 June 2026 $	30 June 2025 $
OPERATING ACTIVITIES			
Cash received			
Receipts from customers	7c	152,906	150,311
Cash used			
Payments to suppliers		(1,990)	(1,688)
Payments to other reporting units	7c	(150,916)	(148,623)
Net cash from operating activities	7a	-	-
Net increase/(decrease) in cash held			-
Cash and cash equivalents at the beginning of the year		554	554
Cash and cash equivalents at the end of the year	5a	554	554

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Note 1	Summary of material accounting policies
Note 2	Events after reporting period
Note 3	Revenue and income
Note 4	Expenses
Note 5	Current assets
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Note 8	Related party disclosures
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Note 11	Remuneration of auditors
Note 12	Segment reporting
Note 13	Section 272 Fair Work (Registered Organisations) Act 2009
Note 14	Capital and leasing commitments
Note 15	Contingent liabilities
Note 16	Association details

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES

(a) Basis of preparation of the financial statements

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) as well as the requirements of the Fair Work (Registered Organisations) Act 2009 as amended.

The financial statements are prepared for the Australian Hotels Association, Western Australian Branch, a not-for-profit entity. The organisation is the State Branch of a federally registered union of employers, domiciled in Australia.

The financial report has been prepared on an accrual 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 functional and presentation currency of AHA(WA) is Australian dollars. All figures presented in the financial statements are rounded to the nearest Australian dollar.

AASB 1053 Application of Tiers of Australian Accounting Standards has been adopted in accordance with the Fair Work (Registered Organisations) Act 2009. In accordance with the Reporting Guidelines, Tier 1 reporting has been applied.

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

(b) Going concern

Australian Hotels Association (Western Australian Branch) is reliant on the agreed financial support of Western Australian Hotels & Hospitality Association Incorporated (Union of Employers) to continue as a going concern. This agreed financial support is to continue indefinitely. Refer to Note 10 for further details of the agreement.

(c) Revenue

The AHA(WA) enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants, and donations.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Revenue from contracts with customers

Where AHA(WA) has a contract with a customer, AHA(WA) recognises revenue when or as it transfers control of goods or services to the customer. AHA(WA) accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of AHA(WA).

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

If there is only one distinct membership service promised in the arrangement, AHA(WA) recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect AHA(WA)'s promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, AHA(WA) allocates the transaction price to each performance obligation based on the relative standalone selling price of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that AHA(WA) charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good or as the service transfers to the customer (for example, member services or training course), AHA(WA) recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, AHA(WA) 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 customer pays and the goods or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from AHA(WA) at their standalone selling price, AHA(WA) accounts for those sales as a separate contract with a customer.

Income of the AHA(WA) as a Not-for-Profit Entity

Consideration is received by AHA(WA) to enable the entity to further its objectives. AHA(WA) recognises each of these amounts of consideration as income when the consideration is received (which is when AHA(WA) obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- the AHA(WA)'s recognition of the cash contribution does not give rise to any related liabilities.

(d) Comparative amounts

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

(e) Cash and cash equivalents

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 and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(f) Current versus non-current classification

AHA(WA) 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.

AHA(WA) classifies all other liabilities as non-current.

(g) 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 Taxation 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 the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(h) Trade and other receivables

For trade receivables that do not have a significant financing component, AHA(WA) applies a simplified approach in calculating expected credit losses (ECLs). Therefore, AHA(WA) does not track changes credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. AHA(WA) has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Trade and other payables

These amounts represent liabilities for goods and services provided to the organisation prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

(i) Interest rate risk exposure

The Association'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.

(j) Capitation fees and levies

Capitation fees and levies are recognised on an accrual basis and recorded as a revenue and/or expense in the year to which it relates.

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(k) Credit risk exposure

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 allowance for expected credit loss, 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.

(l) Income tax

Australian Hotels Association (WA Branch) is exempt from income tax under section 50.15 of the Income Tax Assessment Act 1997 however still has an obligation for 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; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a net basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is deducted from operating cash flows.

(m) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Branch for the annual reporting period ended 30 June 2026. The Branch's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the Branch, are set out below.

AASB 18 Presentation and Disclosure in Financial Statements

This standard is applicable to annual reporting periods beginning on or after 1 January 2027 and early adoption is permitted. The standard replaces IAS 1 'Presentation of Financial Statements', with many of the original disclosure requirements retained and there will be no impact on the recognition and measurement of items in the financial statements. But the standard will affect presentation and disclosure in the financial statements, including introducing five categories in the statement of profit or loss and other comprehensive income: operating, investing, financing, income taxes and discontinued operations. The standard introduces two mandatory sub-totals in the statement: 'Operating profit' and 'Profit before financing and income taxes'. There are also new disclosure requirements for 'management-defined performance measures', such as earnings before interest, taxes, depreciation and amortisation ('EBITDA') or 'adjusted profit'. The standard provides enhanced guidance on grouping of information (aggregation and disaggregation), including whether to present this information in the primary financial statements or in the notes. The Branch will adopt this standard from 1 July 2027 and it is expected that there will be a significant change to the layout of the statement of profit or loss and other comprehensive income.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

(n) Significant accounting judgments and estimates

The branch committee of management has not identified any significant accounting judgements or estimates which are material and would require disclosure in the financial report.

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 AHA(WA), the results of those operations, or the state of affairs of AHA(WA) in subsequent financial periods.

3. REVENUE AND INCOME

3a. Disaggregation of income for furthering activities

A disaggregation of the AHA(WA)'s income by type of arrangement is provided on the face of the Statement of comprehensive income. The table below also sets out a disaggregation of income by funding source:

Type of customer	2026 $	2025 $
Members	-	-
Other reporting units	-	-
State registered organisation membership subscriptions	150,966	148,623
	150,966	148,623

3b. Other income

Reimbursement of audit expense from State registered organisation	2,290	1,900

4. EXPENSES

4a. Capitation fees and other expense to another reporting unit

General levy – AHA National Body	60,882	58,360
Levies - Accommodation Australia	89,784	89,963
	150,666	148,323

Accommodation Australia

The National Body of the Australian Hotels Association charges each state branch a levy to fund the Accommodation Division known as Accommodation Australia (AA). AA is the national identity to publicly represent and lobby specifically for accommodation hotels separately from the AHA's general hospitality members.

4b. Affiliation fees

Affiliation fee – AHA National Body	300	300

5. CURRENT ASSETS

	2026 $	2025 $
5a. Cash and cash equivalents		
Cash at bank	554	554
5b. Accrued income		
Reimbursement from State registered organisation	2,200	1,900

6. CURRENT LIABILITIES

Trade payables		
Trade creditors and accruals	2,200	1,900

7. CASH FLOW

7a. Cash flow reconciliation

Reconciliation of cash and cash equivalents as per balance sheet to cash flow statement:

Cash and cash equivalents as per:		
Cash flow statement	554	554
Balance sheet	554	554
Difference	-	-

7b. Reconciliation of profit/(deficit) to net cash from operating activities

Excess of income over expenditure	-	-
Increase in accrued expenses	300	200
(Increase) in accrued income	(300)	(200)
Net cash from operating activities	-	-

7c. Cash flow information

Receipts from customers includes receipts from the following other reporting units/ controlled entities		
Western Australian Hotels & Hospitality Association Inc (Union of Employers)	152,906	150,311
Payments to suppliers includes payments to the following other reporting units/ controlled entities		
Australian Hotels Association - National Body	150,916	148,623

8. RELATED PARTY DISCLOSURES

There were no transactions between the officers and the Branch during the reporting period.

The reporting unit does not have a parent entity nor any subsidiary entities. During the reporting period, the AHA(WA) did not have any transactions with any related parties.

9. OFFICER AND RELATED PARTY DISCLOSURES

In accordance with Chapter 9, Part 2A of the Fair Work (Registered Organisations) Act 2009, the following disclosure is made:

No officers received any relevant remuneration during the disclosure period being 1 January to 31 December 2025, because the officer is a member of a board, only because the officer is an officer of the Branch of the Australian Hotels Association.

10. RELATIONSHIP WITH STATE REGISTERED ORGANISATION

Members are members of both the AHA(WA) and the Western Australian Hotels & Hospitality Association Incorporated (Union of Employers) ("WAHHA") entities concurrently but pay membership fees only to WAHHA. WAHHA collects fees on behalf of AHA(WA) and remits these according to the capitation fee formula. AHA(WA) then pays a capitation fee to the National Office of the Australian Hotels Association ("AHA") and Accommodation Australia ("AA").

AHA(WA) and WAHHA are not related parties for the purposes of the Fair Work (Registered Organisations) Act 2009 as defined by section 9B.

AHA(WA) is dependent on WAHHA only for the administrative collection of the fees from members. If WAHHA ceased collection of fees from members, AHA(WA) could levy and collect these fees in its own right. The security of AHA(WA) on WAHHA is to the extent of the administrative collection of membership fees.

Subscriptions of $150,966 were received during the year from WAHHA to pay capitation fees to the AHA and AA. The amount of the capitation fee is set by the National Office each year and is calculated based on a proportion of total population. AA levies are based on the number of rooms available from the Accommodation Division members.

11. REMUNERATION OF AUDITORS

	2026	2025
	$	$
Audit services	2,200	1,900

No other services were provided by the auditor of the financial statements.

12. SEGMENT REPORTING

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

13. 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 read as follows:

(1) A member of the reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) The application must be made 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 reporting unit.

(3) The reporting unit must comply with an application made under subsection (1).

14. CAPITAL AND LEASING COMMITMENTS

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

15. 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.

16. ASSOCIATION DETAILS

The Branch operates from 38 Parliament Place, West Perth in the State of Western Australia.

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

OFFICER DECLARATION STATEMENT

I, David Neil Randall, being the President of the Australian Hotels Association (Western Australian Branch), declare that the following activities did not occur during the reporting period ended 30 June 2026.

The Australian Hotels Association (Western 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 of the Fair Work Commission under sections 245(1) or 249(1) of the RO Act
- receive capitation fees or any other revenue from another reporting unit
- receive revenue via compulsory levies
- receive any donations or grants
- receive revenue from undertaking recovery of wages activity
- receive any income recognised from volunteer services
- 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 a donation that was $1,000 or less
- pay a donation that exceeded $1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- 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 wages and salaries to employees (other than holders of office)
- pay superannuation to employees (other than holders of office)
- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay other employee expenses to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the Fair Work Act 2009
- have a receivable with other reporting unit(s)
- have an allowance for expected credit losses
- have a payable with other reporting unit(s)
- have a payable to an employer as consideration for that employer making payroll deductions of membership subscriptions

OFFICER DECLARATION STATEMENT (CONTINUED)

- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- 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 an annual leave provision in respect of employees (other than holders of office)
- have a long service leave provision in respect of employees (other than 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 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.



DN Randall
President

Perth, WA
17th August 2026

AUSTRALIAN AUDIT

AUDITOR'S INDEPENDENCE DECLARATION

To the Executive Committee of Australian Hotels Association (WA Branch)

In relation to our Audit of the financial report of Australian Hotels Association (WA Branch) for the year ended 30 June 2026, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Australian professional accounting bodies.



Chassey Cedric Davids, CA, AMIIA, BCom
Registered Company Auditor number: 490152
Director
Australian Audit
Perth, Western Australia

Dated: 17th August 2026

CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND