



29 April 2019

Thomas McGuire
President
Australian Hotels Association, Queensland Branch

By e-mail: reception@gha.org.au

Dear Thomas McGuire

Australian Hotels Association, Queensland Branch
Financial Report for the year ended 31 December 2018 - FR2018/377

I acknowledge receipt of the financial report for the year ended 31 December 2018 for the Australian Hotels Association, Queensland Branch (**the reporting unit**). The financial report was lodged with the Registered Organisations Commission (**ROC**) on 9 April 2019.

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

Whilst the 2018 report has been filed the following should be addressed in the preparation of the next financial report.

1. Committee of management statement

Recovery of wages disclosure

Please note that under the 5th edition of the Reporting Guidelines (RG) made under section 255 of the RO Act issued 4 May 2018 a statement in regard to recovery of wages activity is no longer required.

In place of the former requirements, item 13(e) of the 5th edition RGs requires the disclosure of any revenue derived from undertaking recovery of wages activity in either the statement of comprehensive income or the notes to the financial statements. RG 21 states that if any activity described within items 10-20 of the RGs have not occurred in the reporting period, a statement to this effect must be included in the financial statements, the notes or in an officer's declaration statement.

2. Auditor's statement

Should be addressed to members

The auditor's statement was not addressed to the members of the reporting unit. Item 22 of ASA700 states "The auditor's report shall be addressed as required by the circumstances of the engagement." Item A21 of ASA700 states "Law, regulation or the terms of the engagement may specify to whom the auditor's report is to be addressed in that particular jurisdiction. The auditor's report is normally addressed to those for whom the report is prepared...".

In this instance the report is prepared for the members of the reporting unit. Accordingly, the auditor's statement is required to be addressed to the Members of the Australian Hotels Association, Queensland Branch.

Audit scope to include subsection 255(2A) report

A general purpose financial report prepared under section 253 of the RO Act includes the expenditure report required to be prepared under subsection 255(2A) as prescribed by reporting guideline 22.

Please note that the subsection 255(2A) report must be identified by title in the auditor's statement in accordance with paragraph 24(c) of Australian Auditing Standard ASA 700 *Forming an Opinion and Reporting on a Financial Report*.

A subsection 255(2A) report was included in the documents lodged with the ROC but the auditor did not refer to the report in the auditor's report.

Auditor's qualifications

Item 29(b) of the reporting guidelines states that the auditor's statement must specify the registered auditor's name and registration number. The auditor's statement provided states the name of the registered auditor but not the registration number.

Declaration relating to management use of going concern basis of accounting

Item 30 of the reporting guidelines requires that the auditor's statement include a declaration, that as part of the audit of the financial statements, they have concluded that management's use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 9603 0707 or by email at ken.morgan@roc.gov.au

Yours faithfully



KEN MORGAN
Financial Reporting Specialist
Registered Organisations Commission

Australian Hotels Association (Qld Branch)

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

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

Certificate for the year ended 31 December 2018

I Thomas Harrington McGuire being the President of the *Australian Hotels Association (Qld Branch)* certify:

- that the documents lodged herewith are copies of the full report for the *Australian Hotels Association (Qld 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 11 March, 2019 and
- that the full report was presented to a General Meeting of Members of the reporting unit on 2 April 2019 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Name of prescribed designated officer: Thomas Harrington McGuire

Title of prescribed designated officer: President

Dated: 3 APRIL 2019

Australian Hotels Association (Qld Branch)

REPORT REQUIRED UNDER SUBSECTION 255(2A)

for the year ended 31 December 2018

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 31 December 2018.

Descriptive form

Categories of expenditures	2018 \$	2017 \$
Remuneration and other employment-related costs and expenses - employees	0	0
Advertising	0	0
Operating costs	0	0
Donations to political parties	0	0
Legal costs	0	0

Signature of designated officer:



Name and title of designated officer: Thomas Harrington McGuire, President

Dated: 11 March 2019

Australian Hotels Association (Queensland Branch)

Committee of Management Statement for the year ended 31 December 2018

On the 11th day of March 2019 the Committee of Management of Australian Hotels Association (Queensland Branch) passed the following resolution in relation to the general purpose financial report for the year ended 31 December 2018.

The Committee of Management declares in relation to the financial report, that, in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Commissioner;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of Australian Hotels Association (Queensland Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that Australian Hotels Association (Queensland Branch) will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the financial report relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of Australian Hotels Association (Queensland Branch) have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
 - (iv) 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
 - (v) where information has been sought in any request by a member of the reporting unit or the Commissioner duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 it has been provided to the member or Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009, there has been compliance.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period. This declaration is made in accordance with a resolution of the Committee of Management.



Tom McGuire, Chairman

Dated: 11 March 2019

Australian Hotels Association (Queensland Branch)

Independent Auditor's Report

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Hotels Association (Queensland Branch) (the association), which comprises the statement of financial position as at 31 December 2018, 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, and the directors' declaration.

In our opinion, the accompanying financial report of Australian Hotels Association (Queensland Branch) is in accordance with the Fair Work (Registered Organisations) Act 2009, including:

- (i) giving a true and fair view of the association's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009.

Basis of 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 association 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.

Committee of Management's Responsibility for the Financial Report

The committee members of the association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the directors determine is necessary to enable the fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

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Australian Hotels Association (Queensland Branch)

Independent Auditor's Report

Committee of Management's Responsibility for the Financial Report (Cont'd)

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

Auditor's Responsibility 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee member'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 association'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 association 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.

Australian Hotels Association (Queensland Branch)

Independent Auditor's Report

Auditor's Responsibility for the Audit of the Financial Report (Cont'd)

We communicate with the committee members 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.

Prosperity Audit Services

PROSPERITY AUDIT SERVICES



LUKE MALONE

Partner

11 March 2019

Brisbane

Australian Hotels Association (Qld Branch)

OPERATING REPORT

for the year ended 31 December 2018

The Committee of Management presents its operating report on the Reporting Unit for the year ended 31 December 2018.

Principal objects and activities of the Association

The principal objects and activities of the Association Branch during the reporting year were to:

- Promote and represent the interests and objectives of the members of the Australian Hotels Association (Queensland Branch) and its entities;
- Provide industrial support to members including advice on legal and legislative matters, contractual obligations, regulatory compliance, and industrial award interpretation and application;
- Provide information and advice for members on topical industry issues, policies, and material relevant to hotels;
- Organize and deliver a range of industry and member events relevant to the hotel industry;
- Publish and distribute information, brochures, newsletters and magazines aimed at information and educating members across a diverse range of disciplines and subjects;
- Organize and deliver a range of industry training relevant to the hotel industry; and
- Act as an information and distribution source for the Queensland Branch, and between the AHA National Office and State Branches of the Association to best serve the interests of the members.

The result of these efforts was to advance the business interests of the Queensland hotel industry, and to contribute to Federal and State Government consideration of Australia's liquor licensing, gambling, electronic gaming, industrial relations, vocational and youth training, and occupational health and safety policies and regulations.

Significant changes in financial affairs

There have been no significant changes to the nature of the organisation's business, financial management, or member support activities in the reporting period.

Right of members to resign

The Registered Rules of the Australian Hotels Association (Queensland Branch) provide under Rule 36 that a member of the Association may resign his/her membership by notice in writing if:

- He/she ceases to be an employer in the (hotel) industry or ceases to be engaged therein;
- On giving the (Association) Zone Secretary notice of his/her intention so to do and the payment of all dues to the date of his/her resignation.

Officers or members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee where being a member

No officer of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organization.

Number of members

As at 31 December 2018, the Association recorded 858 financial members.

Number of employees

The reporting unit employed no employees as at 31 December 2018.

Names of Committee of Management members and period positions held during the financial year

During the period of the reporting year, the Committee of Management of the Association comprised the following elected officers:

<u>Office:</u>	<u>Incumbent:</u>
President	Mr Thomas McGuire Hotelier and Company Director C/- Colmlie Hotel Cnr Wynnum and Junction Roads MORNINGSIDE QLD 4170
Senior Vice President	Mr Richard Deery Hotel Owner Story Bridge Hotel 200 Main Street KANGAROO POINT QLD 4169
Vice-President (Accommodation Hotels Division)	Mr John Douglas Hotel Manager Brisbane Marriott Hotel 515 Queen Street BRISBANE QLD 4000 (to 1 Nov 2015)
Vice-President	Mr Scott Armstrong Hotel Manager PO Box 600 PALMWOODS QLD 4555
Vice-President	Mr Bradley Fitzgibbons Hotel Manager 153 Margaret Street Toowoomba QLD 4350
Secretary/Treasurer	Mr Tony Condon AHA (Qld Branch) GPO Box 343 BRISBANE QLD 4001

Signature of designated officer:



Name and title of designated officer: Thomas Harrington McGuire, President

Dated: 11 March 2019

Australian Hotels Association (Queensland Branch)

Financial Statements

For the year ended 31 December 2018

Australian Hotels Association (Queensland Branch)

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Australian Hotels Association (Queensland Branch)

Committees' Report

Your committee members present this report on the Australian Hotels Association (Queensland Branch) for the financial year ended 31 December 2018.

Committee Members

The names of committee members at the date of this report are:

- Tom McGuire
- Brad Fitzgibbons
- Tony Condon
- Richard Deery
- Scott Armstrong
- William Cordwell
- Peter Britain
- John Douglas

Principal Activities

The principal activities of the association during the financial year were: link the Federal and State Hotel Associations to best serve the needs of the paying members.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The profit for the year amounted to \$nil (2017: \$nil).

Signed in accordance with a resolution of the Members of the Committee:



Tom McGuire

Chairman

11 March 2019

Australian Hotels Association (Queensland Branch)

Statement of Profit or Loss and Other Comprehensive Income for the year ended 31 December 2018

	2018 \$	2017 \$
Income		
Capitation fees - QHA Union of Employers	193,871	193,871
Total Income	<u>193,871</u>	<u>193,871</u>
Expenses		
Capitation Levy - AHA (Org code 024N)	<u>(193,871)</u>	<u>(193,871)</u>
Operating profit/(loss)	<u>-</u>	<u>-</u>
Other comprehensive income	<u>-</u>	<u>-</u>
Total comprehensive income	<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial statements.

Australian Hotels Association (Queensland Branch)

Statement of Financial Position as at 31 December 2018

	Note	2018 \$	2017 \$
CURRENT ASSETS			
Trade and other debtors	3	<u>1</u>	<u>1</u>
Total Current Assets		<u>1</u>	<u>1</u>
TOTAL ASSETS		<u>1</u>	<u>1</u>
NET ASSETS		<u>1</u>	<u>1</u>
Equity			
Retained profits		<u>1</u>	<u>1</u>
TOTAL EQUITY		<u>1</u>	<u>1</u>

The accompanying notes form part of these financial statements.

Australian Hotels Association (Queensland Branch)

Statement of Changes in Equity for the year ended 31 December 2018

	Retained Earnings \$	Total \$
Balance at 1 January 2017	1	1
Profit/(Loss) for the year	-	-
Other comprehensive income	-	-
Balance at 31 December 2017	1	1
Profit/(Loss) for the year	-	-
Other comprehensive income	-	-
Balance at 31 December 2018	1	1

The accompanying notes form part of these financial statements.

Australian Hotels Association (Queensland Branch)

Statement of Cash Flows for the year ended 31 December 2018

	2018 \$ Inflows (Outflows)	2017 \$ Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	193,871	193,871
Payments to suppliers and employees	<u>(193,871)</u>	<u>(193,871)</u>
Net cash provided by / (used in) operating activities	<u>-</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents held	-	-
Cash and cash equivalents at beginning of financial year	<u>-</u>	<u>-</u>
Cash and cash equivalents at end of financial year	<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

Australian Hotels Association (Queensland Branch)

Notes to the Financial Statements for the year ended 31 December 2018

Note 1: Statement of Significant Accounting Policies

These financial statements are general purpose financial statements and have 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 Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, Australian Hotels Association (Queensland Branch) is a not-for-profit entity.

The financial report has been prepared on an accruals basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies. 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 financial statements are presented in Australian dollars.

(a) Income tax

Australian Hotels Association (Queensland Branch) is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997.

(b) Comparative amounts

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

(c) Revenue

All revenue is stated net of the amount of goods and services tax (GST).

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

(d) Expenses

Expenses incurred as consideration for employers making payroll deductions of membership subscriptions are recognised on an accruals basis and recorded as an expense in the year to which they relate. There were no such transactions for the year ended 31 December 2018.

(e) Goods and Services Tax (GST)

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

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating activities.

(f) Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date stated in the standard. The accounting policies adopted are consistent with those of the previous financial year.

Australian Hotels Association (Queensland Branch)

Notes to the Financial Statements for the year ended 31 December 2018

(g) Future Australian Accounting Standards Requirements

There are no new standards, amendments to standards or interpretations that were issued prior to the sign-off date and none are applicable to the future reporting period that are expected to have a future financial impact on Australian Hotels Association (Queensland Branch).

(h) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Australian Hotels Association (Queensland Branch). There were no material accounting estimates or judgements applied for the year ended 31 December 2018 that have not otherwise been disclosed elsewhere in these financial statements.

Note 2: Information to be provided to Members or Commissioner

- (1) A member of a reporting unit, or the Commissioner, may apply to the reporting unit for specified prescribed information in relation 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 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) A reporting entity must comply with an application made under subsection (1) above.
- (4) The Commissioner may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Commissioner must provide to a member information received because of an application made at the request of the member.
- (5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section and setting out those subsections.
- (6) Without limiting the information that may be prescribed under subsection (1), the information prescribed must include details (including the amount) of any fees paid by the reporting unit for payroll deduction services provided by a person who is an employer of:
 - (a) the member making the application for information; or
 - (b) the member at whose request the application was made.

Note 3: Receivables

	2018 \$	2017 \$
Loan - Queensland Hotels Association Union of Employers	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

Australian Hotels Association (Queensland Branch)

Notes to the Financial Statements for the year ended 31 December 2018

Note 4: Going Concern

Australian Hotels Association (Queensland Branch) ability to continue as a going concern is not reliant upon any other entity, nor has Australian Hotels Association (Queensland Branch) agreed to provide financial support to another reporting unit to underpin its ability to operate as a going concern. Australian Hotels Association (Queensland Branch) has not acquired an asset or a liability as a result of amalgamation, restructure, or the development of an alternative reporting structure in the reporting period.

Note 5: Revenue from other reporting units and sources

Apart from membership subscriptions, as disclosed in the face of the income statement as capitation fees, Australian Hotels Association (Queensland Branch) has not raised or received any revenue from compulsory levies, voluntary contributions, donations or grants, or any other financial support from another reporting unit of the organisation.

Note 6: Expenses from other reporting units and sources

Apart from capitation fees paid to the Australian Hotels Association National Office, as disclosed in the face of the income statement, Australian Hotels Association (Queensland Branch) has not incurred any expenses related to employees, paid any fees or levies to an affiliated political party or similar entity, raised or paid any compulsory levies, or paid any grants or donations to support another reporting unit or any other organisation. Australian Hotels Association (Queensland Branch) has not paid any employee expenses, including wages and salaries, superannuation, or other material expenses to any holders of office or employees of Australian Hotels Association (Queensland Branch) in the reporting period.

Australian Hotels Association (Queensland Branch) has not paid any fees or allowances to any persons related to attendance at meetings or conferences, has not incurred any expenses incurred in holding meetings of members or similar events, has not incurred any legal expenses related to litigation or other matters, and has not expended funds on any penalties imposed under the Fair Work (Registered Organisations) Act 2009 with respect to conduct of Australian Hotels Association (Queensland Branch) in the reporting period.

Note 7: Auditor's Remuneration

	2018	2017
	\$	\$
Audit fees paid to the auditor of the Association	nil	nil

The auditor is remunerated by the Queensland Hotels Association Union Of Employers (QHA). The total audit fees paid by the QHA for the year ended 31 December 2018 were \$14,250 (2017: \$13,900). Included within this amount is a fee for compilation of financial reports of \$4,000 (2017: \$3,950).

Australian Hotels Association (Queensland Branch)

Notes to the Financial Statements for the year ended 31 December 2018

Note 8: Contingent Liabilities

Australian Hotels Association (Queensland Branch) has not declared a liability payable or a receivable or other right to receive cash resulting from a transaction(s) with another reporting entity of the organisation in the reporting period.

Australian Hotels Association (Queensland Branch) has no undeclared liabilities to employers, employees, payables for legal or litigation costs, or employee provisions of any kind, including to office holders and employees in the reporting period.

Note 9: Changes in Equity

Other than the general fund which is reported in the financial statements, Australian Hotels Association (Queensland Branch) has not declared or operated any accounts or funds in respect of compulsory levies, investment accounts, or any other non-disclosed funds or accounts in the reporting period.

Note 10: Cash flow information

A source of cash flow to Australian Hotels Association (Queensland Branch) is a capitation levy revenue stream from the Queensland Hotels Association Union of Employers which is disclosed in the Australian Hotels Association (Queensland Branch) statement of cash flows. No other revenue sources from any other reporting unit or controlled entity have occurred in the reporting period.

Note 11: Employment expenses

Australian Hotels Association (Queensland Branch) has undertaken no recovery of wages activity or any derived revenues from such activity in the reporting period.

Note 12: Related parties

The financial accounts of Australian Hotels Association (Queensland Branch) are administered by the Queensland Hotels Association Union of Employers under informal arrangements. No fees, payments or other remuneration is paid for these services.

Note 13: Events after the reporting period

No matters or circumstances have arisen since the end of the financial reporting period which significantly affected or may significantly affect the operations of Australian Hotels Association (Queensland Branch), the results of those operations, or the state of affairs of the organisation in future financial years.