



19 October 2015

Mr Brian Kearney
Chief Executive Officer
Australian Hotels Association, Victorian Branch
Level 1, 1 Little Collins Street
Melbourne VIC 3000

via e-mail: bkearney@ahha.com.au

Dear Mr Kearney

**Australian Hotels Association, Victorian Branch
Financial Report for the year ended 30 June 2015 - FR2015/288**

I acknowledge receipt of the financial report for the year ended 30 June 2015 for the Australian Hotels Association, Victorian Branch (AHA-VIC). The financial report was lodged with the Fair Work Commission (FWC) on 12 October 2015.

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

Whilst the 2015 report has been filed the following should be addressed in the preparation of the next financial report.

1. Committee of Management Statement

Wages recovery statement

The 'Recovery of Wages Activity' statement confirms that there was no recovery of wages. Where this is the case, the Committee of Management Statement must include the wording from Reporting Guideline 35(f) "no revenue has been derived from undertaking recovery of wages activity during the report period".

2. Operating Report

Signing of documents

It is noted that the Operating Report was not signed or dated. The Operating Report must be prepared by the Committee of Management and should be signed and dated by a member of the committee – see section 254 of the RO Act.

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) 8661 7675 or by email at ken.morgan@fwc.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'K. Morgan', with a stylized flourish at the end.

Ken Morgan
Financial Reporting Advisor
Regulatory Compliance Branch

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL STATEMENTS 2014–15

Contents	Page
Operating Report	1-8
Committee of Management Statement	9
Statement of Comprehensive Income	10
Statement of Financial Position	11
Statement of Changes in Equity	12
Cash Flow Statement	13
Recovery of Wages Activity	14
Notes to and Forming Part of the Financial Statements	15

OPERATING REPORT

Your committee members present their report on the Association for the financial year ended 30 June 2015.

The names of the Executive Committee Members for the period of 1 July 2014 to 6 October 2014 were:

Peter Burnett AM - President	Ross Blair-Holt - Trustee
Mark Robertson OAM - Metropolitan Vice President	Paul Hunter - Executive Member
David Canny – Country Vice President	Paul Stocks - Executive Member
Michael Burke - Hon Treasurer	Jim Hogan - Executive Member
David Curry - Hon Minute Secretary	Greg Moore - Accommodation Division
Bill Bell - Trustee	Robert Dawson - Accommodation Division
Ian Larkin - Trustee	

The names of the Executive Committee Members in office from 7 October 2014 to 30 June 2015 were:

Peter Burnett AM- President	Ian Larkin- Trustee
Mark Robertson OAM- Metropolitan Vice President	Michael Burke- Executive Member
David Canny- Country Vice President	(Thomas) John Payne- Executive Member
Paul Stocks- Honorary Treasurer	Peter Williams- Executive Member
David Curry- Honorary Minute Secretary	Robert Dawson- Accommodation Division
Bill Bell- Trustee	Greg Moore- Accommodation Division
Andrew Clark- Trustee	

The names of the Committee Members in office for the period of 1 July 2014 to 6 October 2014 were:

Peter Archbold	Warwick Hunter	Troy Patterson
Keith Barrett	Peter Jones	John Payne
Robbie Beaton	Andrew Kastoras	Tom Payne
Bill Bell	Gary Kirwan	Danny Quinlan
Sam Benjamin	Ian Larkin	George Ramia
Ross Blair-Holt	Andrew Lethlean	Pat Reardon
David Bunney	Garry Lewis	Michael Reardon
Michael Burke	Dennis Madden	Alexander Robertson
Peter Burnett	Peter Martinico	Mark Robertson
Andrew Cairns	Bruce J Mathieson	Michael Robertson
David Canny	Peter McIntyre	Jim Ryan
Andrew Clark	Scott Meager	David Shannon
Peter Crinis	Anthony Molan	Ray Sharawara
David Curry	Greg Moore	Patrick Sheehan
Richard Davis	Paul Mulquiny	Ben Sington
Robert Dawson	Nick Murray	Paul Stocks
Dominec Di Deo	Stewart Naismith	Bernie Taylor
Ray Dodd	John Nicholson	John Taylor
Peter Doyle	Carolyn Nikakis	Darren Thomas
Mark Ellis	Andrew Nikakis	Mark Thompson
Trent Fairweather	Matthew Nikakis	Sam Tresise
Simon Gardner	Con Nikitas	Karl Unterfrauner
Lisa Ginies	Russell O'Brien	John Upham
Adrian Greaney	Paul O'Brien	George Varughese
Jim Hogan	Bob O'Kane	Peter Williams
Peter Houghton	Mark O'Reilly	Gary Wilson
Bailey Hunter	Michael Palmer	Daryl Worthington
Paul Hunter	Troy Parsons	

Australian Hotels Association (Victoria Branch)
ACN: 052 166 015

The names of the committee Members in office from 7 October 2014 to 30 June 2015 were:

Melanie	Aldred	Warwick	Hunter	Michael	Palmer
Peter	Archbold	Jim	Hogan	Tony	Parsons
Keith	Barrett	Andrew	Kastoras	Troy	Patterson
Robbie	Beaton	Gary	Kirwan	Thomas	Payne
Bill	Bell	Ian	Larkin	T. John	Payne
Sam	Benjamin	Andrew	Lethlean	David	Perry
Ross	Blair-Holt	Gary	Lewis	Cameron	Price
Warren	Blee	Dennis	Madden	Danny	Quinlan
David	Bunney	Bruce J	Mathieson	George	Ramia
Michael	Burke	Peter	McIntyre	Alexander	Robertson
Peter	Burnett	Scott	Meager	Mark	Robertson
David	Canny	Anthony	Molan	Michael	Robertson
Ian	Chapman	Greg	Moore	Jim	Ryan
Andrew	Clark	Matthew	Mullins	David	Shannon
Dan	Cronin	Paul	Mulquiny	Ray	Sharawara
David	Curry	Nick	Murry	Patrick	Sheehan
Richard	Davis	Stewart	Naismith	Ben	Sington
Robert	Dawson	Andrew	Needham	Paul	Stocks
Raymond	Dodd	Warwick	Newman	Bernie	Taylor
Peter	Doyle	John	Nicholson	John	Taylor
Mark	Ellis	Andrew	Nikakis	Darren	Thomas
Trent	Fairweather	Matthew	Nikakis	David	Tomsic
Simon	Gardner	Con	Nikitas	Sam	Tresise
Michael	Hickey	Paul	O'Brien	John	Upham
Peter	Houghton	Russell	O'Brien	George	Varughese
Bailey	Hunter	Bob	O'Kane	Peter	Williams
Paul	Hunter	Mark	O'Reilly	Gary	Wilson

Operating Report (continued)

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

The number of Branch members as at 30 June 2015 was 982.

The number of Branch employees as at 30 June 2015 was nil.

Any member owing any fees, fines, levies or dues longer than two months after they first become due shall be unfinancial. No unfinancial member shall be eligible to nominate or be nominated for any office, vote in any election or plebiscite, attend or vote at any meeting of members and by resolution of the Council may be refused entry to the Association's premises.

Under rule 32 of the Association's federal rules, a Member of the Association may resign from membership by written notice addressed and delivered to the Branch Secretary of the Branch of which he is a member.

Mark Robertson holds a position of Director of HostPlus Pty Ltd, a superannuation entity. Mark Robertson was a committee member of the Association.

The surplus of the year amounted to \$NIL (2014: NIL). During the period total subscription revenue remained consistent with the prior year.

The financial records of the reporting unit have been kept, as far as possible, in a consistent manner to each of the other reporting units of the organisation.

No significant changes in the Association's financial state of affairs occurred during the financial year.

The principal activity of the Association during the financial year was to provide membership services to members of the Association. An administration levy is paid to the Australian Hotels and Hospitality Association Inc. This levy represents the surplus funds received from members subscriptions available to fund the activities of the Australian Hotels and Hospitality Association Inc.

The Association's principal activities were directed to:

- Protecting, promoting and advancing the interests and rights of members;
- Upholding and promoting the quality, integrity and reputation of the hotel industry; and
- Providing timely, effective, relevant and value-adding services to members.

Issues requiring priority attention in 2014/15 included:

- Working closely with the then Coalition State Government and the then Labor State Opposition to ensure that appropriate regard was had to pub and hotel interests in their framing of their respective policy platforms in the lead-up to November 2014

State Election. The AHA (Vic) Policy Agenda 2014/18 was a critical input to this process;

- Upon the election of the Labor State Government establishing effective working relationships across all relevant Ministerial offices and departments to enable advocacy in the interests of pubs and hotels;
- Effectively responding to the continuing business challenges being faced by members due to the volatility of economic conditions, increasing costs and the variability of overall consumer demand;
- Actively pursuing members' workplace relations-related interests in respect of both venue-based issues resolution and contributing to the AHA National agenda for reform to the Hospitality Industry (General) Award through the four-yearly Fair Work Commission review of Modern Awards;
- Working with AHA National and other AHA Branches to position Tourism Accommodation Australia (TAA) as the "one voice" representing accommodation hotel interests to Governments across Australia, and
- Achieving real outcomes for members through successful negotiation with the Coalition State Government up to November 2014 and the Labor State Government for the balance of 2014/15 including:
 - The continuing implementation of an overall "cultural change" process to address concerns regarding excessive consumption of alcohol and, when required, targeted venue-based interventions rather than the implementation of "one size fits all" venue-based restrictions e.g. "lock-outs", reduced trading hours, restricted liquor sales after midnight etc., as currently being implemented in other Australian jurisdictions;
 - Notwithstanding the November 2014 change of State Government, continuing to advance the case for the extension of the term of gaming machine entitlements on a bipartisan political basis;
 - Following an extensive period of advocacy, obtaining an unequivocal advice from the Victorian Commission for Gambling and Liquor Regulation that supply of liquor into on-street drink/dining areas by a General Licensee is enabled through their off premises sale and supply entitlement rather than requiring an additional VCGLR approval;
 - Receiving a commitment from the Labor State Government to a period of effective consultation prior to any additional restrictions on smoking impacting on licensed businesses;
 - In consultation with all stakeholders satisfying the State Government of the need for significant "red-tape" reduction by the State Government in respect of live music on licensed premises, liquor licensing and gaming regulation;
 - Successfully advocating for approval and implementation of Keno jackpot pooling across Victoria and NSW, and
 - Re-enforcing to the new Labor State Government the need for a range of Government-directed initiatives that will stimulate responsible innovation and growth in the licensed hospitality sector.

1. Continuing initiatives to deliver outcomes to members' advantage

(A) Liquor-related

- (1) In the face of draconian venue-based interventions impacting on publicans in the CBD Sydney, Kings Cross and regional NSW, and as announced for the implementation in Queensland, AHA (Vic) has maintained a constructive and on-going dialogue with successive Victorian Governments in respect of safety in and around licensed premises and entertainment precincts.

Both the previous Coalition State Government and the current Labor State Government have rejected restrictions such as "lock-outs", reduced trading hours, restrictions on liquor sales etc., other than on highly targeted basis by the VCGLR where warranted as a consequence of prosecution proceedings.

- (2) In response to amendments to the Liquor-Control Reform Act in September 2014 which subsequently cast doubt on the utilisation of the off-premises sales entitlement of General Licensees to supply liquor into adjacent on-street areas without an additional licensing permission, persistent advocacy resulted in the VCGLR unequivocally confirming the off-premises supply entitlements of General Licensees.
- (3) Following the release by the Commonwealth Government of its discussion paper on taxation reform, AHA (Vic) in conjunction with AHA National and other Branches has lodged a submission advocating for:
 - The maintenance of the existing differential excise in respect of draught beer;
 - Provision of an equivalent excise differential in respect of bulk wine and spirits supplied and consumed on-premises, and
 - The restoration of reasonable entertainment expenses as a tax deduction and the removal of FBT on staff business meals.
- (4) Through representation on the Liquor Control Advisory Council, AHA (Vic) has successfully advocated for increased flexibility being available to the VCGLR to grant exemptions from the 1am curfew applying to affected licensed businesses in CBD and inner metropolitan local government areas.
- (5) Both the Coalition Opposition and the Labor State Government have continued to reject calls to increase the minimum drinking age to 21 years and to reduce the permissible maximum blood alcohol content for driving to 0.02%
- (6) Contributing to the State Government's and the VCGLR's red-tape reduction initiative, with significant reform achieved in a range of liquor-licensing-related administrative requirements, including the conduct of underage/all age events on licensed premises, licence application processing etc.
- (7) Through membership of the Ministerial Live Music Taskforce contributing to the State Government's decision to implement a review by the EPA of sound limitations (SEPP N2) applying to licensed businesses and the adoption of "agent of change" provisions within planning and liquor licensing decision-making.
- (8) Consultation with the Minister for Liquor and Gambling Regulation and with the Commissioner and a/g CEO of the VCGLR upon the Minister's re-prioritisation

and increase in the number and frequency of Liquor and gaming compliance inspections in regional Victoria.

- (9) Maintaining effective and productive dialogue with Victoria Police Command and at an operational level in order that matters of concern may be identified and addressed in a timely manner e.g. policing at a pub-level, and robberies of gaming venues etc.
- (10) Working with the VCGLR on the content and delivery of the late Night Management Training Course.
- (11) Closely monitoring liquor licensing-related developments across Australia and overseas to identify any new initiatives and/or interventions by Governments impacting on licensed businesses and/ or the sale of liquor.

(B) Gaming and Gambling-related

- (1) Continuing to work closely with the Victorian Department of Justice and Intralot Gaming Services to ensure that appropriate and reasonable regard is had to gaming venue interests in the specification and roll-out of the Victorian voluntary pre-commitment system from December 2015, including participation in the Victorian Government Pre-commitment Implementation Industry Advisory Group.
- (2) Prior to the November 2014 State Election continuing to work with the Inter-departmental Advisory Committee established by the then Coalition State Government to progress the consideration of the extension of the gaming machine entitlement term, including responding in detail to the Government Issues Paper- "Review of the Gaming Machine Entitlement Term"

From December 2014 discussions with the Labor State Government have commenced and are being progressed regarding the term extension.

- (3) Continuing to provide best practice VCGLR- approved self-exclusion and Responsible Gambling Code services to gaming venues across Victoria.
- (4) Maintaining close and confidential contact with Victoria Police in their efforts to address armed robberies of gaming venues, including the conduct of seminars for gaming members.
- (5) Actively responding to the then Coalition State Government's decision to re-allocate 128 (64 pub/ 64 club) unallocated or forfeited gaming entitlements to Crown Casino, resulting in the pool of entitlements available to pubs and clubs being reduced from 27,500 to 27,372 (13686 pubs/ 13686 clubs).
- (6) Actively canvassing the State Government to implement gaming-related initiatives that will promote responsible innovation and growth, including ticket-in/ ticket-out or equivalent technology and an increase in the current \$1000 cheque limit for pay-outs to at least \$2500.
- (7) Advocating the State Government in regard to the implementation of a regulatory regime related to gaming-related loyalty schemes that responsibly optimises the benefits to venues.
- (8) Successfully lobbying the State Government to achieve the pooling of Victorian and NSW Keno jackpots.

- (9) Ensuring appropriate regard is had to Pubtab retail wagering interests in the continuing negotiations between the Victorian Racing Industry and Tabcorp in regard to racing vision into the future.

(C) Workplace Relations

- (1) Continuing to provide high quality venue-based workplace relations issue resolution & claim management services.
- (2) Leadership in AHA National submission to the Fair Work Australia, including:
 - Progression of the AHA's submission in the current review of modern awards, in particular the Hospitality (General) Award directed to achieving:
 - A more rational penalty rate regime;
 - Increased flexibility in part-time employment, and
 - The limitation of paid public holidays to a reasonable level, and
 - Submissions to the 2015 Minimum Wage case, and
- (3) Continuing the provision of briefings and seminars to members on current and emerging workplace relations issues.

(D) General Matters

- (1) Continuing consultation with the Victorian Government in response to the campaign of the health sector to extend smoking restrictions to outdoor drinking and dining areas of licensed businesses.
- (2) Continuing engagement with the Taxi Services Commission as the Government's taxi reform agenda is rolled-out to ensure full regard is had to the interests of accommodation hotels and late night venues.
- (3) Continuing advocacy contributing to State Government's 2015 Budget decision to increase major event funding and approving the extension of the Melbourne Exhibition and Convention Centre.

(E) Political Engagement

- (1) The AHA (Vic) Policy Agenda 2014-2018 was canvassed with the Victorian Coalition and Labor Party in advance of the November 2014 State Election.
- (2) AHA (Vic) continued to financially support political parties and current and aspiring members of the State and Federal Parliaments who demonstrate an empathy for pub and hotel interests and a willingness to consult on relevant matters.

(F) Representation, information, education etc.

- (1) Membership of Government Boards and Committees and Working Parties relevant to AHA (Vic) interests.
- (2) Submissions were made in response to a range of Federal and State Government proposals and Discussion papers.

- (3) Provision of a range of information and education programs to members across Victoria.
- (4) Provision of a range of services to Victoria's accommodation hotels through Tourism Accommodation Australia (Victoria).
- (5) Successful conduct of a range of activities and events of interest to members.
- (6) Continuing pursuit of performance and efficiency opportunities within AHA (Vic) administration.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

Likely developments in the operations of the Association and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Association.

The Association's operations are not regulated by an significant environmental regulation under a law of the Commonwealth or of a State or Territory.

The Association has not, during or since the financial year, in respect of any person who is or has been an auditor of the Association or a related Body Corporate:

- (i) Indemnified or made any relevant agreement for indemnifying against a liability, including costs and expenses in successfully defending legal proceedings; or
- (ii) Paid or agreed to pay a premium in respect of a contract insuring against a liability for the costs or expenses to defend legal proceedings.

No person has applied for leave of Court proceedings on behalf of the Association or responsibility on behalf of the Association for all or any part of those proceedings.

The Association was not a party to any such proceedings during the year.

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

COMMITTEE OF MANAGEMENT STATEMENT

On the 10th September 2015 the Committee of Management of the Australian Hotels Association (Victoria Branch) passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30 June 2015:

The 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 the reporting guidelines of the General Manager;
- (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 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 the reporting unit have been kept and maintained in accordance with the RO Act; 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 General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (vi) 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.

President: 

Peter Burnett

Treasurer: 

Paul Stocks

Dated this 10th day of September 2015

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2015**

	Notes	2015 \$	2014 \$
Revenue			
Membership subscription*		1,199,167	1,175,146
Capitation fees	3A	-	-
Levies	3B	-	-
Total revenue		1,199,167	1,175,146
Other Income			
Grants and/or donations	3E	-	-
Total other income		-	-
Total income		1,199,167	1,175,146
Expenses			
Employee expenses	4A	-	-
Capitation fees	4B	-	-
Affiliation fees	4C	-	-
Administration fees - AHHA	4D	951,903	912,497
Grants or donations	4E	-	-
Audit fees	9	1,700	1,700
AHA National Office contributions	4B	180,564	195,949
Honorariums		65,000	65,000
Total expenses		1,199,167	1,175,146
Profit (loss) for the year		-	-
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss		-	-
Total comprehensive income for the year		-	-

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

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2015

	Notes	2015 \$	2014 \$
ASSETS			
Current Assets			
Trade and other receivables	5A	-	-
Total current assets		-	-
Non-Current Assets			
Total non-financial assets		-	-
Total assets		-	-
LIABILITIES			
Current Liabilities			
Trade payables	6A	-	-
Total current liabilities		-	-
Non-Current Liabilities			
Employee provisions	7A	-	-
Total non-current liabilities		-	-
Total liabilities		-	-
Net assets		-	-
EQUITY			
Total equity		-	-

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

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2015

	Notes	Retained earnings \$	Total equity \$
Balance as at 1 July 2013		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
Closing balance as at 30 June 2014		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
Closing balance as at 30 June 2015		-	-

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	Notes	2015 \$	2014 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from other reporting units/controlled entity(s)	8A	-	-
Contributions (members) received		1,319,084	1,292,661
Interest		-	-
Unearned Income - Workforce		-	-
Cash used			
Employees		-	-
Suppliers		1,319,084	1,292,661
Interest		-	-
Payment to other reporting units/controlled entity(s)	8A	-	-
Net cash from (used by) operating activities		-	-
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Other		-	-
Cash used			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
Net cash from (used by) investing activities		-	-
FINANCING ACTIVITIES			
Cash received			
Contributed equity		-	-
Other		-	-
Cash used			
Repayment of borrowings		-	-
Movement in finance lease		-	-
Net cash from (used by) financing activities		-	-
Net increase (decrease) in cash held		-	-
Cash & cash equivalents at the beginning of the reporting period		-	-
Cash & cash equivalents at the end of the reporting period		-	-

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

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
RECOVERY OF WAGES ACTIVITY* FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
Cash assets in respect of recovered money at beginning of year	-	-
Receipts		
Amounts recovered from employers in respect of wages etc.	-	-
Interest received on recovered money	-	-
Total receipts	-	-
Payments		
Deductions of amounts due in respect of membership for:		
12 months or less	-	-
Greater than 12 months	-	-
Deductions of donations or other contributions to accounts or funds of:		
The reporting unit:		
name of account	-	-
name of fund	-	-
Name of other reporting unit of the organisation:		
name of account	-	-
name of fund	-	-
Name of other entity:		
name of account	-	-
name of fund	-	-
Deductions of fees or reimbursement of expenses	-	-
Payments to workers in respect of recovered money	-	-
Total payments	-	-
Cash asset's in respect of recovered money at end of year	-	-
Number of workers to which the monies recovered relates	-	-
Aggregate payables to workers attributable to recovered monies but not yet distributed		
Payable balance	-	-
Number of workers the payable relates to	-	-
Fund or account operated for recovery of wages	-	-

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

Index to the Notes of the Financial Statements

Note 1	Summary of Significant Accounting Policies
Note 2	Events after the Reporting Period
Note 3	Income
Note 4	Expenses
Note 5	Current Assets
Note 6	Current Liabilities
Note 7	Provisions
Note 8	Cash Flow
Note 9	Remuneration of Auditors
Note 10	Administration of financial affairs by a third party
Note 11	Section 272 <i>Fair Work (Registered Organisations) Act 2009</i>

The financial statements cover Australian Hotels Association (Victoria Branch) as an individual entity. Australian Hotels Association (Victoria Branch) is a branch of the Australian Hotels Association registered under the Fair Work (Registered Organisations) Act.

The financial statements were authorised for issue on DATE by the members of the committee of the Association.

Note 1 Summary of significant accounting policies

1.1 Basis of preparation of the financial statements

The financial statements are general purpose financial statements and have been prepared in accordance with the Associations Incorporation Reform Act 2012 and 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 & Hospitality Association Inc. is a not-for-profit entity.

The financial statements, except for the cash flow information, have 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 financial statements are presented in Australian dollars and the amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were prepared in accordance with the *Fair Work (Registered Organisations) Act 2009*.

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

There are no accounting assumptions or estimates that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4 New Australian Accounting Standards

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 except for the following standards, which have been adopted for the first time this financial year:

- AASB 10 *Consolidated Financial Statements* redefines the concept of control. AASB 10 replaces the consolidation requirements of SIC-12 Consolidation—Special Purpose Entities and AASB 127 Consolidated and Separate Financial Statements and is effective for not-for-profit entities with annual periods beginning on or after 1 January 2014. This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).
- AASB 11 *Joint Arrangements* sets out a new framework for the accounting for joint ventures, including removal of the option to use proportionate consolidation. This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).
- AASB 12 *Disclosures of Interests in Other Entities* is a disclosure standard that includes all of the disclosure requirements for subsidiaries, joint arrangements, associates and consolidated and unconsolidated structured entities. This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).

The above standards are not expected to significantly impact the Association's financial statements.

Future Australian Accounting Standards Requirements

No new standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period are expected to have a future financial impact on Australian Hotels Association (Victoria Branch).

1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Revenue from the rendering of a service is recognised upon the delivery of the service to the members.

All revenue is stated net of the amount of good and services tax.

1.6 Government grants⁵

Australian Hotels Association (Victoria Branch) is not in receipt of government grants.

Government grants are not recognised until there is reasonable assurance that the Australian Hotels Association (Victoria Branch) will comply with the conditions attaching to them and that the grants will be received.

⁵ Policy relevant for for-profit reporting units. Not-for-profit reporting units must comply with AASB1004 Contributions.

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Australian Hotels Association (Victoria Branch) recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Australian Hotels Association (Victoria Branch) should purchase, construct otherwise acquire non-current assets are recognised as deferred revenue in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Australian Hotels Association (Victoria Branch) with no future related costs are recognised in profit or loss in the period in which they become receivable.

1.7 Capitation fees and levies

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

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2015, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of Australian Hotels Association (Victoria Branch)

	2015 \$	2014 \$
Note 3 Income		
Note 3A: Capitation fees*		
	-	-
Total capitation fees	-	-
Note 3B: Levies*		
Federal Election Levy	-	-
Administration Levy	-	-
Total levies	-	-
Note 3E: Grants or donations*		
Grants	-	-
Donations	-	-
Total grants or donations	-	-

Note 3G: Revenue

Membership contributions	1,199,167	1,175,146
Other	-	-
Total revenue	1,199,167	1,175,146

Note 4 Expenses**Note 4A: Employee expenses*****Holders of office:**

Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses holders of office	-	-

Employees other than office holders:

Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses employees other than office holders	-	-
Total employee expenses	-	-

Note 4B: Capitation fees*

AHA National Office	180,564	195,949
Total capitation fees	180,564	195,949

Note 4C: Affiliation fees*

	-	-
Total affiliation fees/subscriptions	-	-

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

2015	2014
\$	\$

Note 4D: Administration expenses

Consideration to employers for payroll deductions*	-	-
Compulsory levies*	-	-
Fees/allowances - meeting and conferences*	-	-
Conference and meeting expenses*	-	-
Contractors/consultants	-	-
Property expenses	-	-
Office expenses	-	-
Information communications technology	-	-
Administration Fees – Australian Hotels and Hospitality Association Inc.	951,903	912,497
Subtotal administration expense	951,903	912,497

The Australian Hotels and Hospitality Association Incorporated (AHHA Inc.) being an entity to the Associations Incorporation Reform Act 2012, is contracted by the Australian Hotels Association (Victoria Branch) (AHA (Vic)) to provide services to its members.

The administration fees represent the surplus funds received from member's subscriptions available to fund the activities of the Australian Hotels and Hospitality Association Inc.

Members of the AHA (Vic Branch) are eligible for membership of AHHA Inc.

AHA (Vic Branch) did not incur any of the specified expenditure detailed in item 11 of the Reporting Guidelines for Section 253 of Schedule 1 of the Fair Work (Registered Organisations) Act 2009 except as specified above.

Office holders are only paid an honorarium and do not receive wages, salary, leave, super or other entitlements or provisions.

Note 4E: Grants or donations*

Grants:

Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-

Donations:

Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-

Total grants or donations

-	-
---	---

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

Note 4K: Other expenses

Penalties - via RO Act or RO Regulations*

Total other expenses

-	-
-	-

Note 4L: Auditors' FeesRemuneration of the auditor of the
Association for:

- Auditing or reviewing the financial report

1,700 1,700

Total other expenses

1,700 1,700

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

Note 5A: Trade and other receivables

Receivables from other reporting unit[s]*

**Total receivables from other reporting
unit[s]**

-	-
-	-

Less provision for doubtful debts*

Total provision for doubtful debts**Receivable from other reporting unit[s]
(net)**

-	-
-	-
-	-

Other receivables:GST receivable from the Australian
Taxation Office

Other trade receivables

Total other receivables**Total trade and other receivables (net)**

-	-
-	-
-	-

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

2015	2014
\$	\$

Note 6 Current liabilities

Note 6A: Trade payables

Trade creditors and accruals	-	-
Operating lease rentals	-	-
Subtotal trade creditors	-	-

Payables to other reporting unit/s)*	-	-
Subtotal payables to other reporting unit/s/	-	-

Total trade payables	-	-
-----------------------------	---	---

Settlement is usually made within 30 days.

Note 6B: Other payables

Wages and salaries	-	-
Superannuation	-	-
Consideration to employers for payroll deductions*	-	-
Legal costs*	-	-
Prepayments received/unearned revenue	-	-
GST payable	-	-
Other	-	-
Total other payables	-	-

Total other payables are expected to be settled in:

No more than 12 months	-	-
More than 12 months	-	-
Total other payables	-	-

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

2015	2014
\$	\$

Note 7 Provisions

Note 7A: Employee provisions*

Office Holders:

Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-

Subtotal employee provisions—office holders

-	-
---	---

Employees other than office holders:

Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-

Subtotal employee provisions—employees other than office holders

-	-
---	---

Total employee provisions

-	-
---	---

Current	-	-
---------	---	---

Non Current	-	-
-------------	---	---

Total employee provisions

-	-
---	---

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

Note 8 Cash flow

Note 8A: Cash flow information*

Cash inflows	-	-
--------------	---	---

Total cash inflows	-	-
---------------------------	---	---

Cash outflows	-	-
---------------	---	---

Total cash outflows	-	-
----------------------------	---	---

*As required by the Reporting Guidelines. Item to remain even if 'nil'.

2015	2014
\$	\$

Note 9 Remuneration of auditors

Value of the services provided

Financial statement audit services	1,700	1,700
Other services	-	-
Total remuneration of auditors	-	-

[No other services were provided by the auditors of the financial statements.]

Note 10 Administration of financial affairs by a third party⁶

This disclosure is made in accordance with Item 34 of the Fair Work Commission reporting guidelines, where administration services are provided to the Registered Organisation by another party.

Where applicable, such disclosure is in accordance with the disclosure requirements of the Australian Accounting Standards, the RO Act and these reporting guidelines.

Name of entity providing service: Australian Hotels & Hospitality Association Inc.

Terms and conditions: The services are provided on a cost recovery basis.

Nature of expenses/consultancy service: The Australian Hotels and Hospitality Association Inc. provides AHA (Victoria Branch) with all administrative and advocacy services.

Detailed breakdown of revenues collected and/or expenses incurred

Revenue

Membership subscription	2,087,428	1,933,783
Administration fees	951,903	912,497
Levies	-	3,500
Interest	19,414	21,466
Rental revenue	20,909	20,909
Events	359,855	338,430
Other revenue	33,915	114,145
Grants and/or donations	-	-
Total revenue	3,473,424	3,344,730

⁶ Refer to item 31 in the Reporting Guidelines.

Expenses

Employee expense	1,370,254	1,281,087
Capitation fees	-	-
Affiliation fees	-	-
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Campaign costs	-	55,743
Annual General Meeting, Council Meeting costs	80,423	87,061
Travel expenses	74,571	71,405
Events and Functions expenses	560,171	527,863
Administration expenses	-	-
Donations greater than \$1,000	455,590	214,422
Grants or donations less than \$1,000	5,717	909
Finance costs	48,441	51,181
Legal costs	2,791	2,274
Audit fees	28,525	28,450
Penalties - via RO Act or RO Regulations	-	-
Depreciation	108,190	116,660
Outsourced services	259,453	254,332
Occupancy costs	202,741	192,218
Hotel care costs	97,657	94,400
Other expenses	374,707	352,756
Total expenses	3,669,231	3,330,761

Note 11 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 General Manager:

- (1) A member of a 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 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 unit must comply with an application made under subsection (1).

Note 12 Disclosures under the Reporting guidelines under section 255 of the Fair Work (Registered Organisations) Act 2009 (the RO Act)

In accordance with the Reporting guidelines made under section 255 of the Fair Work (Registered Organisations) Act 2009 (the RO Act), the following statements are made:

None of the activities identified in paragraphs 10,11 and 12 of these reporting guidelines have occurred in the reporting period.

None of the activities identified in paragraphs 18, 20, 22 and 24 of these reporting guidelines have occurred in the reporting period.

Note 13 Association Details

The registered office of the association is:

Australian Hotels Association (Victoria Branch)

Level 1, 1 Little Collins Street, Melbourne, Vic 3000

The principal place of business is:

Australian Hotels Association (Victoria Branch)

Level 1, 1 Little Collins Street, Melbourne, Vic 3000

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN 052 166 015

CERTIFICATE OF SECRETARY

I, David Curry, being the Secretary of the Australian Hotels Association (Victoria Branch) certify :

- (1) That the documents lodged herewith are copies of the full report referred to in Section 268 of the Fair Work (Registered Organisations) Act 2009 and
- (2) That a bulletin was sent to all members on, 15/09/2015 notifying them that the full report was available for viewing on the Australian Hotels Association (Victoria) website and
- (3) That the full report was presented to a general meeting of members on the 7/10/2015 in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.



DAVID CURRY
Secretary

Date: 7/10/2015 .

CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, Peter Burnett, and I, Paul Stocks, certify that:

- a. I attended the annual general meeting of the association held on 7 October 2015; and
- b. The annual financial statements for the year ended 30 June 2015 were submitted to the members of the association at its annual general meeting.

Dated this 7th day of October 2015



PETER BURNETT
President



PAUL STOCKS
Treasurer

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH) ACN 052 166 015
AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF
THE CORPORATIONS ACT 2001 TO THE MEMBERS OF THE AUSTRALIAN HOTELS
ASSOCIATION (VICTORIA BRANCH)**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2015 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Date 11th September 2015

Name of Partner 

MARK P BARSON

Name of Firm Charman Partners

Address Suite 4
10 - 12 Chapel Street
Blackburn VIC 3130



**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN 052 166 015**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

Report on the Financial Report

We have audited the accompanying financial report of Australian Hotels Association (Victoria Branch) (the Association) which comprises the statement of financial position as at 30 June 2015, the statement of profit or loss, the statement of other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the Association.

Committee of Management's and Branch Secretary's Responsibility for the Financial Report

The committee of the management and branch secretary of the Australian Hotels Association (Victoria Branch) are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Associations Incorporation Reform Act 2012 (Vic)*, the *Fair Work (Registered Organisations) Act 2009* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Suite 4
10-12 Chapel Street
Blackburn Vic 3130

Postal Address
PO Box 341
Blackburn Vic 3130

T: (03) 9878-8200
F: (03) 9878-8400
E: mail@charmanpartners.com.au
W: charmanpartners.com

Directors
N.G. Johnston, CPA W.C. Goodwin, CA
M.P. Barson, FCA D.M. Gow, CPA

We meet the definition of approved auditor in Regulation 4 of the Fair Work (Registered Organisations) Regulation 2009.

As part of the audit of the financial statements, we have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements and the Fair Work (Registered Organisations) Regulations 2009.

Opinion

In our opinion, the general purpose financial report of Australian Hotels Association (Victoria Branch) is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

Name of Firm: Charman Partners

Partner:



Mark Peter Barson FCA

Date:

11th September 2015

Address:

10 - 12 Chapel Street, Blackburn, Victoria 3130