



Australian Government
Registered Organisations Commission

13 November 2018

Mr Peter Burnett
President
Australian Hotels Association, Victorian Branch

By e-mail: p.osullivan@ahavic.com.au

Dear Mr Burnett

Australian Hotels Association, Victorian Branch
Financial Report for the year ended 30 June 2018 - FR2018/148

I acknowledge receipt of the financial report for the year ended 30 June 2018 for the Australian Hotels Association, Victorian Branch (AHA-VIC). The financial report was lodged with the Registered Organisations Commission (ROC) on 19 October 2018.

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. General Purpose Financial Report (GPFR)

References to reporting guidelines

Note 13 to the GPFR refers to reporting guidelines 31 and 34. These references should be to reporting guideline 19.

Officer's declaration statement - nil disclosures

Reporting guideline 21 states that if any activity described within items 10-20 of the reporting guidelines has not occurred in the reporting period, a statement to this effect must be included in the financial statements, notes to the financial statements or officer's declaration statement. The officer's declaration statement provides reporting units with an option to disclose nil activities not reported elsewhere. Please note that nil activities should be disclosed only once.

I note that the AHA-VIC officer's declaration statement includes disclosures for which there was already an equivalent disclosure in the body of the notes.

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

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

KEN MORGAN
Financial Reporting Analyst
Registered Organisations Commission

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL STATEMENTS 2017-18

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

OPERATING REPORT

Your committee members present their report on the Association for the financial year ended 30 June 2018.

The names of the Executive Committee Members in office from 1 July 2017 to 30 June 2018 were:

Peter Burnett AM - President	Michael Burke - Executive Member
Mark Robertson OAM - Metropolitan Vice President	Matt Nikakis - Executive Member
David Canny - Country Vice President	Peter Williams - Executive Member
John Payne - Trustee	Paul Stocks - Honorary Treasurer
Andrew Clark - Trustee	David Curry - Honorary Minute Secretary
Matt Mullins - Trustee	Greg Moore - Accommodation Division

The names of the committee Members in office from 1 July 2017 to 30 June 2018 were:

Melanie Aldred	Warwick Hunter	Michael Palmer
Peter Archbold	Rachel Jones	Tony Parsons
Keith Barrett	Andrew Kastoras	Troy Patterson
Robbie Beaton	Gary Kirwan	John Payne
Bill Bell	Ian Ladgrove	Tom Payne OAM
Sam Benjamin	Duncan Laidlaw	David Perry
Ross Blair-Holt	Ian Larkin	Cameron Price
Jackie Booth	Andrew Lethlean	Danny Quinlan
Andrew Brown	Garry Lewis	George Ramia
Michael Burke	Dennis Madden	Alexander Robertson OAM
Peter Burnett AM	Mark Marantelli	Mark Robertson OAM
David Canny	Bruce J Mathieson	Michael Robertson
Ian Chapman	Peter McIntyre	Jim Ryan
Rachel Checinski	Anthony Molan	David Shannon
Andrew Clark	Greg Moore	Ray Sharawara
Dan Cronin	Matt Mullins	Patrick Sheehan
David Curry	Paul Mulquiny	Ben Sington
Matt Darcy	Nick Murray	Paul Stocks
Richard Davis	Stuart Naismith	Bernie Taylor
Robert Dawson	Andrew Needham	John Taylor
Shaun D'Cruz	Ros Newsham	Darren Thomas
Ray Dodd	John Nicholson	Dave Tomsic
Peter Doyle	Andrew Nikakis	Sam Tresise
Mark Ellis	Carolyn Nikakis	John Upham
Sally Gebert	Matthew Nikakis	Peter Williams
Michael Hickey	Con Nikitas	Gary Wilson
Fergus Horan	Paul O'Brien	Nick Zurcas
Peter Houghton	Russell O'Brien	
Bailey Hunter	Bob O'Kane	
Paul Hunter	Mark O'Reilly	

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 2018 was 806.

The number of Branch employees as at 30 June 2018 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 (2017: 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.

Operating Report (continued)

AHA (Vic) Summary of performance 2017/18

OVERVIEW

The overarching performance priority for the Australian Hotels Association (Victoria) for 2017/18 was the delivery of professional administration to effectively service the interests of members while operating in accordance with the requirements of the Fair Work (Registered Organisations) Act 2009.

STRATEGIC OBJECTIVES

In accordance with the 2017/18 Business Plan, the strategic objectives of AHA (Vic) were to:

- Protect, promote and advance the interests and rights of members;
- Uphold and promote the quality, integrity and reputation of the hotel industry;
- Provide timely, effective, relevant and value-adding services to members;
- In collaboration with key partners, develop strategies to promote on-premises trade;
- Create a supportive forum for the next generation of publicans to network, discuss challenges and voice concerns which may direct specific lobbying efforts;
- Recognise and promote the diversity of our Council Group and Executive Board by creating an environment that values a diverse range of views, knowledge and experiences which can be leveraged to maximise our service delivery capabilities;
- Develop and maintain value-adding partnerships with key industry stakeholders to the benefit of members and such partners, and
- As an organisation, achieve best practice in the administration association sector.

GENERAL PRIORITIES FOR 2017/18 INCLUDED:

- Maintaining effective working relationships with the Daniel Andrews' State Labor Government and the Matthew Guy State Coalition Opposition to ensure that appropriate attention was provided to pub and hotel interests in policy development, including legislative implementation;
 - Establishing and maintaining appropriate working relationships across all relevant Ministerial offices, Government Departments, regulatory agencies, enforcement bodies to enable effective advocacy and representation in the interest of pubs and hotels;
 - Further promotion of the need for a policy and program agenda by the State Labor Government that facilitates responsible innovation and growth within Victoria's licensed hospitality industry;
 - Active pursuit of reasonable workplace relations reforms to the benefit of employers in conjunction with the AHA National program for reform of the Hospitality Industry (General) Award;
 - Provision of professional representation services to accommodation hotels through TAA (Vic) directed to issues management and initiatives to protect and advance the interests of members;
 - Conducting a program of member events to enhance business development and commercial partner networking opportunities;
-

- Providing measured engagement with various media representatives to promote pubs and hotels as safe, affordable and first-choice destinations within the hospitality and tourism industries, and
- Achieving real outcomes for members through successful negotiation with the State Labor Government.

1. Continuing initiatives to deliver outcomes to members' advantage

(A) Liquor

- (1) AHA (Vic) has maintained a constructive and on-going dialogue with both the Andrews Labor Government and the Guy Coalition Opposition such that unnecessary venue-based legislative and regulatory interventions such as "lock-outs" and reduced trading hours continue to be rejected as inappropriate and unwarranted in Victoria.
 - (2) Effective advocacy ensuring that the Liquor and Gambling Legislation Amendment Act 2018 passed by Parliament in June 2018 had reasonable regard to the interests of the Victoria pub and hotel sector, in particular that:
 - Permitted trading hours remained up to 24 hours;
 - No additional regulatory burdens related to on-premises trade were introduced;
 - A significant reduction was achieved in relation to staff record-keeping of Responsible Serving of Alcohol training;
 - the consumption of alcohol on licensed premises under any circumstances by minors was prohibited;
 - Demerit point accrued pursuant to the risk-based license fee scheme will no longer be automatically transferred to the incoming party upon the transfer of a liquor licence;
 - Better co-ordination and a reduction in duplication will be achieved by the VCGLR and local councils in respect of liquor licence applications;
 - the existing provisions related to admission of non-members to licensed clubs were maintained, and
 - the definition of "intoxication" continues to be limited to the consumption of alcohol rather than being extended to include drugs and other substances.
 - (3) Continuing advocacy opposing the actions of the VCGLR in seeking to significantly extend the application of security camera and/or crowd controller licence conditions to pubs and hotels with a maximum capacity in excess of 100 patrons and/or trading beyond 11pm without regard to the activities conducted on the licensed premises.
 - (4) Continuing advocacy in conjunction with AHA National and other Branches to the Federal Government directed to:
 - Maintaining the existing differential excise rates in respect of draught beer, and
 - Ensuring that the proposed National Alcohol Strategy 2018-2026 is evidence-based and does not promote further unwarranted and excessive interventions against licensed businesses
-

- (5) Maintaining a close watching brief on alcohol-related regulatory developments across Australia and in relevant international jurisdictions, particularly in respect of minimum alcohol pricing policies in Northern Territory and United Kingdom.

(B) Gaming and Gambling

- (1) Successful advocacy resulting in the extension of gaming entitlements to 2042 through the passage of the Gambling Regulation Amendment (Gaming Machine Arrangements) Act 2017 on 30 November 2017, with key provisions of the Act providing for:
 - Implementation of an entitlement allocation process with existing gaming operators having first option on taking up entitlements to 2042;
 - Post 2022 entitlements to operate to 2042 with operators having the option to further review their gaming entitlement holdings in 2032;
 - A revised taxation scale to be reviewed in 2023/24;
 - Entitlements surplus to club requirements able to be re-allocated to gaming hotels, and
 - Effective provisions implemented to significantly deter speculation on post-2022 entitlements.
 - (2) Extensive consultation with the Department of Justice and Regulation to ensure that administration arrangements and contracts related to the acquisition of post-2022 gaming entitlements by current and prospective gaming venue operators are efficient, economical and transparent and able to be completed in a timely manner during 2018.
 - (3) Through on-going discussion with the Andrews' Government and the Department of Justice and Regulation, ensuring that the further problem gambling harm minimisation provisions included in the Gambling Regulation Amendment (Gaming Machine Arrangements) Act 2017 had reasonable and appropriate regard to venue operators' interests, including:
 - Extending the harm minimisation framework to include card-based and ticket-based arrangements;
 - Increasing the threshold for payment of gaming machine winnings by cheque from \$1000 to \$2000;
 - From September 2018 the introduction of \$500 limit during a 24 hour period on any one debit credit card through EFTPOS, with the existing \$200 limit on an individual transaction remaining in place;
 - Strengthening controls related to the promotion and operation of cheque-cashing services on gaming venues, and
 - Implementation of initiative to improve the efficiency of the operation and review of the Responsible Gambling Code of Conduct and the Self-exclusion Program.
 - (4) Progress in the scoping and implementation of ticket-in / ticket-out (TITO) technology on venue-based gaming machines, including the release by the VCGLR of related technical standards in April 2018.
 - (5) Active advocacy in support of gaming venue operators in regard to the operational performance of the gaming monitoring system as delivered by Intralot Gaming Services under the supervision of the VCGLR
 - (6) Continuing to successfully leverage the commercial partnership between Tabcorp and AHA (Vic) to the benefit of Pubtab and Keno operators, including:
 - Bedding down the digital and trailing commission structure on on-line wagering initiated through Pubtabs;
 - The introduction of a Point of Consumption Tax for online wagering corporate bookmakers.
 - Expansion of the full SkyChannel rebate to non-keno venues, and
 - Advocacy to the Andrews' Government supporting the introduction of on-line Keno.
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(C) General

- 1) Development and distribution to key political parties and stakeholders of the AHA (Vic) Policy Agenda 2018-2022 in the context of the November 2018 State Election
- 2) Successful implementation of the Andrews' Governments smoke-free dining policy whilst protecting the reasonable interests of pubs and hotels.
- 3) Continuing to advocate against the implementation of a Container Desposit Scheme in Victoria, particularly having regard to the on-going success of existing curb-side waste and refuse collection arrangements in Victoria and the challenges being faced by such a scheme in New South Wales.
- 4) Successful advocacy to the Andrews Government stressing the need to further encourage and facilitate TAFE-based hospitality training, resulting in the 2018 Budget announcement of significant support for hospitality training,
- 5) On-going discussion and negotiation with APRA/One Music to achieve an equitable regime for the changing of fees for licensed music in venues, and
- 6) Significant updating of the Rules of AHA (Vic) approved by the Fair Work Commission

(D) Workplace Relations

- 1) Continuing to provide high quality workplace relations support, service and advice to all AHA (Vic) members, including visitation to members for award awareness and other day to day employment related areas of concern;
- 2) Support to members in the areas of unfair dismissals, adverse action / general protection claims, issue resolution and related issues;
- 3) Support to members in relation to Fair Work Ombudsman issues including alleged underpayment of entitlements and other investigations
- 4) Strategic workplace structure reviews and restructuring support upon the request of a member;
- 5) Continuing to provide member briefing and seminars on current and emerging workplace relation issues;
- 6) Working with Migration Agent Corporate Partners to provide the growing need for advice in relation to migration Visa issues and changes within the visa requirements and obligations;
- 7) Providing leadership in the AHA National workplace relations agenda;
- 8) Working with members to achieve enhanced employee skills and capabilities to maintain and build marketplace competitiveness
- 9) Advocating in respect of the Victorian Long Service Leave Bill 2018, with particular regard to obtaining flexibility in the taking of long service leave to avoid the build-up of excessive employee credits and employer liabilities.

(E) Political Engagement

- 1) AHA (Vic) maintains an active relationship with the Daniel Andrews'-led Labor Government the Matthew Guy-led Liberal Party and the Peter Walsh-led National Party in Victoria, with effective relationships also maintained with the Malcolm Turnbull-led Federal Coalition Government and the Bill Shorten-led Federal Labor Party.
 - 2) AHA (Vic) continued to financially support political parties and current and aspiring members of Parliament who demonstrate an empathy for pub and hotel interests and a willingness to consult on relevant matters.
 - 3) All regulatory and disclosure requirements of the Fair Work Commission, the Registered Organisation Commission and the Australian Electoral Commission are complied with.
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2. Tourism Accommodation Australia (Victoria)

- Provision of a value adding range of services to Victorian hotels and accommodation providers through Tourism Accommodation Australia (Victoria), including:
- Encouraged member collaboration and discussion on key hotel industry issues and opportunities through hosting regular industry updates for general managers and senior staff, outlining activities undertaken by TAA (Vic) to protect and promote their interests.
- Continued to enhance relationships with key industry stakeholders, including Visit Victoria, Melbourne Convention Bureau, C2 Melbourne, Tennis Australia, Melbourne Airport, Melbourne City Council, Victoria Racing Club, Marriner Group and Her Majesty's Theatre to provide them with a platform to engage with members and discuss matters of mutual interest.
- Leveraged relationships with, and access to, prominent industry leaders including parliamentarians with relevant portfolio responsibilities to deliver boardroom lunches that addressed salient issues for accommodation hoteliers.
- Lobbied all levels of government to achieve outcomes on key issues, including leading industry representation and advocacy to highlight concerns over regulatory imbalances between short stay and traditional hotel accommodation; assisted TAA with the collection of evidence from hoteliers pertaining to the Australian Competition and Consumer Commission's review of online rate parity and potential breaches of the Competition and Consumer Act 2010 by online travel agents, and reinforced the importance of continued funding of Visit Victoria, to ensure they are able to continue to attract major events and high yielding business events to our state.
- Interacted with members across a range of mediums, including electronic newsletters and bulletins, relevant updates on social media channels, magazine articles, presentation and summation of industry relevant reports to ensure they remained conversant with relevant industry issues.
- Continued to deliver a range of topical briefings relevant to specific hotel departmental staff, including Director of Sales and Marketing, Human Resources and Financial Controllers meetings and provision of management development training, to ensure these members were able to come together, hear relevant insights and share ideas.
- Developed and delivered specialist workshops and seminars to provide current industry trends and performance on key industry metrics and costs, including the TAA (Vic) Hotel Market Update and Economic Outlook and the TAA (Vic) Energy Seminar.
- Given the projected growth in demand for employees to work in the hospitality industry, TAA (Vic) developed a Talent Taskforce that brings together key industry stakeholders to discuss ways in which our industry can be seen as a credible 'employer of choice' and discuss strategies to assist in positioning the industry to attract the number of staff required to meet this demand.

3. Membership of Government Board and Committees and Working Parties relevant to AHA (Vic) interests, including:

- Department of Justice Gaming Machine Arrangements Industry Advisory Group;
 - Ministerial Liquor Control Advisory Council and related working parties;
 - Responsible Gambling Ministerial Advisory Council and related working parties;
 - VCGLR industry Association working groups
 - Ministerial Live Music Roundtable;
 - Visit Victoria
 - Victoria Police Security Advisory Council;
 - Victoria Responsible Gambling Foundation – Responsible Gambling Awareness Week Committee
-

4. Submissions were made in response to a range of Federal and State Government proposals and Discussion Papers

- Gambling Regulation Amendment (Gaming Machine Arrangements) Act 2017
- Gambling Legislation Amendment Act 2018
- Liquor and Gambling Legislation Amendment Bill 2018
- Long Service Leave Bill 2017
- Long Service Leave Portability Bill 2018
- VCGLR Ticket-in Ticket-out (TITO) and Card Based Cashless (CBC) Gaming in Gaming Venues Technical Standards (April 2018)
- VCGLR Review of Late Night Licence Conditions
- Local Government Gaming and Liquor Policies
- Inquiring into the Owners Corporations Amendment (Short-stay accommodation) Bill 2016

5. Provision of a range of events, information and education programs to members across Victoria including:

- Divisional meetings, "Pubs, Pots and Profits" forums and dinners, "Hotels & Hashtags", the "F&B Professionals Forum", Gaming Forums and an extensive range of workplace relations and special interest seminars;
- The "Pubovation" tour
- Attendance at Liquor Licensing Forums and Accords across Victoria;
- Launch of AHA (Vic) Women's Network
- Regular Member e-mails and Bulletins alerting members to issues and opportunities;
- A regular online members' update by the CEO through the AHA (Vic) / TAA (Vic) website;
- Provision of the AHA (Vic) Food Safety Template, including an online option and the AHA (Vic) Liquor Licensing Compliance Kit to members; and
- 2017/18 was another successful year in the hosting of AHA (Vic) and TAA (Vic) events.

6. Continuing pursuit of performance and efficiency opportunities with AHA (Vic) administration, including:

- Maintaining appropriate and effective governance practices,
- Ongoing review of office structures and systems to optimise efficiency and increase output,
- Invest in the skills of the AHA (Vic) Team while fostering an enviable team culture with sustained productivity,
- Operating within the approved budget and in accord with the Business Plan,
- Maintaining the requirement of a high standard of professionalism in all areas of our administration, and
- Encouraging members of the AHA (Vic) Team to actively address member concerns and, where appropriate, present these solutions to our broader audience

President: _____


Peter Burnett

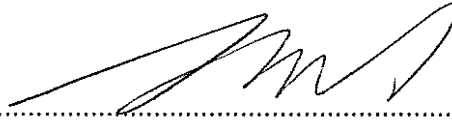
Dated this 11 day of 09 2018

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER FOR THE
YEAR ENDED 30 JUNE 2018**

I Peter Burnett being the President of the *Australian Hotel Association Inc* certify:

- that the documents lodged herewith are copies of the full report for the *Australian Hotel Association Inc* for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that a bulletin was sent to all members on 14/9/18 notifying them that the full report was available for viewing on the Australian Hotels Association (Victoria) website; and
- that the full report was presented to a general meeting of the members on 9/10/18 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

President :



Peter Burnett


Dated this 9 day of October 2018

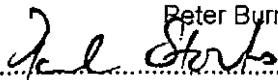
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AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
EXPENDITURE REPORT FOR THE YEAR ENDED 30 JUNE 2018

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2018.

Categories of expenditures	2018 \$	2017 \$
Remuneration and other employment-related costs and expenses - employees	-	-
Advertising	-	-
Operating costs	1,129,143	1,198,054
Donations to political parties	-	-
Legal costs	-	-

President: 

Treasurer: 
Peter Burnett
Paul Stocks

Dated this 11 day of 09 2018

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

On the 4th of September 2018 the Committee of Management of the Australian Hotels Association passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended June 2018:

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 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 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 Commissioner duly made under section 272 of the RO Act 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 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 11 day of 09 2018

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	Notes	2018 \$	2017 \$
Revenue			
Membership subscription*		1,129,143	1,198,054
Capitation fees and other revenue from another reporting unit*	3A	-	-
Total revenue		<u>1,129,143</u>	<u>1,198,054</u>
Other Income			
Grants and/or donations*	3E	-	-
Revenue from recovery of wages activity*	3G	-	-
Total other income		<u>-</u>	<u>-</u>
Total income		<u>1,129,143</u>	<u>1,198,054</u>
Expenses			
Employee expenses	4A	-	-
Capitation fees and other expenses to another reporting unit*			
AHA National Office contributions	4B	239,276	243,409
Affiliation Fees	4C	-	-
Honorariums	10A	65,000	65,000
Administration expenses	4D	823,167	887,945
Audit fees	4H	1,700	1,700
Total expenses		<u>1,129,143</u>	<u>1,198,054</u>
Surplus (deficit) for the year		<u>-</u>	<u>-</u>
Other comprehensive income			
Items that will be subsequently reclassified to profit or loss			
Total comprehensive income for the year		<u>-</u>	<u>-</u>

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

*As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Notes	2018 \$	2017 \$
ASSETS			
Current Assets			
Trade and other receivables*		-	-
Total current assets		-	-
Non-Current Assets			
Total non-current assets		-	-
Total assets		-	-
LIABILITIES			
Current Liabilities			
Trade payables*		-	-
Other payables*		-	-
Total current liabilities		-	-
Non-Current Liabilities			
Employee provisions		-	-
Total non-current liabilities		-	-
Total liabilities		-	-
Net assets		-	-
EQUITY			
Total equity		-	-

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

*As required by the Reporting Guidelines, Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

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

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED
30 JUNE 2018

Notes	General funds \$	Retained earnings \$	Total equity \$
Balance as at 1 July 2016	-	-	-
Surplus / (deficit)	-	-	-
Other comprehensive income	-	-	-
Closing balance as at 30 June 2017	-	-	-
Surplus / (deficit)	-	-	-
Other comprehensive income	-	-	-
Closing balance as at 30 June 2018	-	-	-

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

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

	Notes	2018 \$	2017 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from other reporting units/controlled entity(s)	9A	1,242,057	1,317,859
Interest		-	-
Other		-	-
		<hr/>	<hr/>
Cash used			
Employees		-	-
Suppliers		336,576	341,119
Payment to other reporting units/controlled entity(s)	9A	905,481	976,740
		<hr/>	<hr/>
Net cash from (used by) operating activities		-	-
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of plant and equipment		-	-
Proceeds from sale of land and buildings		-	-
Other		-	-
		<hr/>	<hr/>
Cash used			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
		<hr/>	<hr/>
Net cash from (used by) investing activities		-	-
FINANCING ACTIVITIES			
Cash received			
Contributed equity		-	-
Other		-	-
		<hr/>	<hr/>
Cash used			
Repayment of borrowings		-	-
Other		-	-
		<hr/>	<hr/>
Net cash from (used by) financing activities		-	-
		<hr/>	<hr/>
Net increase (decrease) in cash held		-	-
		<hr/>	<hr/>
Cash & cash equivalents at the beginning of the reporting period		-	-
		<hr/>	<hr/>
Cash & cash equivalents at the end of the reporting period	5A	-	-
		<hr/>	<hr/>

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

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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 the 4th September 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 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, the Australian Hotels Association (Victoria Branch) is a not-for-profit entity.

The financial statements 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.

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.

1.5 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 sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transaction will flow to the entity.

Donation income is recognised when it is received.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

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

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

1.6 Government grants¹

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

1.7 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.

1.8 Going concern

Australian Hotels Association (Victoria Branch) is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

¹ Policy relevant for for-profit reporting units. Not-for-profit reporting units must comply with AASB 1004 Contributions.

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 and amendments, which have been adopted for the first time this financial year:

- AASB 2016-1 Amendments to Australian Accounting Standards – Recognition of Deferred Tax Assets for Unrealised Losses, which makes amendments to AASB 112 Income Taxes to clarify the accounting for deferred tax assets for unrealised losses on debt instruments measured at fair value.
This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).
- AASB 2016-2 Amendment to Australian Accounting Standards – Disclosure Initiative Amendments to AASB 107, which amends AASB 107 Statement of Cash Flows (August 2015) to require entities preparing financial statements in accordance with Tier 1 reporting requirements to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and no-cash changes.
This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).
- AASB 2016-4 Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash Generating Specialised Assets of Not-for-Profit Entities, which amends AASB 136 Impairment of Assets to remove references to depreciated replacement cost as a measure of value in use for not-for-profit entities and clarify that not-for-profit entities holding non-cash-generating specialised assets at fair value in accordance with AASB 13 Fair Value Measurement [under the revaluation model in AASB 116 Property, Plant and Equipment and AASB 138 Intangible Assets] no longer need to consider AASB 136. Not-for-profit entities holding such assets at cost may determine recoverable amounts using current replacement cost in AASB 13 as a measure of fair value for the purposes of AASB 136.
This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).
- AASB 2017-2 Amendments to Australian Accounting Standards – Further Annual Improvements 2014-2016 Cycle, which clarifies the scope of AASB 12 Disclosure of Interests in Other Entities by specifying that the disclosure requirements apply to an entity's interests in other entities that are classified as held for sale or discontinued operations in accordance with AASB 5 Non-current Assets Held for Sale and Discontinued Operations.
This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).

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).

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2018, 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)

	2018	2017
	\$	\$
Note 3 Income		
Note 3A: Capitation fees and other revenue from another reporting unit		
Capitation fees:	-	-
Subtotal capitation fees	<u>-</u>	<u>-</u>
Other revenue from another reporting unit:	-	-
Subtotal other revenue from another reporting unit	<u>-</u>	<u>-</u>
Total capitation fees and another revenue from other reporting unit	<u>-</u>	<u>-</u>
Note 3B: Levies*		
Total levies	<u>-</u>	<u>-</u>
Note 3C: Interest		
Deposits	-	-
Loans	-	-
Total interest	<u>-</u>	<u>-</u>
Note 3D: Rental revenue		
Properties	-	-
Other	-	-
Total rental revenue	<u>-</u>	<u>-</u>

	2018	2017
	\$	\$

Note 3E: Grants or donations*

Grants	-	1
Donations	-	-
Total grants or donations	<u>-</u>	<u>-</u>

Note 3F: Net gains from sale of assets

Land and buildings	-	-
Plant and equipment	-	-
Intangibles	-	-
Total net gain from sale of assets	<u>-</u>	<u>-</u>

Note 3G: Revenue from recovery of wages activity

Amounts recovered from employers in respect of wages	-	-
Interest received on recovered money	-	-
Total revenue from recovery of wages activity	<u>-</u>	<u>-</u>

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

Note 3H: Revenue

Membership contributions	1,129,143	1,198,054
Other	-	-
	<u>1,129,143</u>	<u>1,198,054</u>

	2018	2017
	\$	\$

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	<u>-</u>	<u>-</u>

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 and other expense to another reporting unit***Capitation fees**

AHA National Office	239,276	243,209
Subtotal capitation fees	239,276	243,209

Other expense to another reporting unit

	-	-
Subtotal other expense to another reporting unit	-	-
Total capitation fees and other expense to another reporting unit	-	-

Note 4C: Affiliation fees*

Total affiliation fees/subscriptions	-	-
---	---	---

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

2018	2017
\$	\$

Note 4D: Administration expenses

Total paid to employers for payroll deductions of membership subscriptions*	-	-
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	823,167	887,945
Subtotal administration expense	823,167	887,945

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.

Operating lease rentals:

Minimum lease payments	-	-
Total administration expenses	-	-

Note 4E: Grants or donations*

Grants:

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

Donations:

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

Total grants or donations	-	-
----------------------------------	----------	----------

Note 4F: Depreciation and amortisation

Depreciation

Land & buildings	-	-
Property, plant and equipment	-	-

Total depreciation	-	-
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Amortisation

Intangibles	-	-
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Total amortisation	-	-
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Total depreciation and amortisation	-	-
--	----------	----------

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

Note 4G: Other expenses

Penalties - via RO Act or the *Fair Work Act 2009**
Total other expenses

-	-
-	-

Note 4H: Auditors Fees

Remuneration of the auditor of the
 Association for:

- Financial Statement Audit Services

1,700	1,700
1,700	1,700

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

2018	2017
\$	\$

Note 5 Current Assets**Note 5A: Cash and Cash Equivalents**

Cash at bank	-	-
Cash on hand	-	-
Short term deposits	-	-
Other	-	-
Total cash and cash equivalents	-	-

Note 5B: 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

-	-
---	---

Other trade receivables

-	-
---	---

Total other receivables

-	-
---	---

Total trade and other receivables (net)

-	-
---	---

Note 5C: Other Current Assets

	-	-
Total other current assets	-	-

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

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	-	-

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

	2018	2017
	\$	\$
Note 6B: Other payables		
Wages and salaries	-	-
Superannuation	-	-
Payable to employers for making payroll deductions of membership subscriptions*	-	-
Legal costs*		
Litigation	-	-
Other legal costs	-	-
Prepayments received/unearned revenue	-	-
GST payable	-	-
Other	-	-
Total other payables	<u>-</u>	<u>-</u>
Total other payables are expected to be settled in:		
No more than 12 months	-	-
More than 12 months	-	-
Total other payables	<u>-</u>	<u>-</u>

Note 7 Provisions

Note 7A: Employee Provisions*

Office Holders:

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

Subtotal employee provisions—office holders

<u>-</u>	<u>-</u>
----------	----------

Employees other than office holders:

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

Subtotal employee provisions—employees other than office holders

<u>-</u>	<u>-</u>
----------	----------

Total employee provisions

<u>-</u>	<u>-</u>
----------	----------

Current	-	-
Non Current	-	-

Total employee provisions

<u>-</u>	<u>-</u>
----------	----------

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

Note 8: Other Specific disclosures - Funds*

Compulsory levy/voluntary contribution fund – if invested in assets

- -

Other fund(s) required by rules

Balance as at start of year

- -

Transferred to reserve

- -

Transferred out of reserve

- -

Balance as at end of year

- -

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

2018

2017

\$

\$

Note 9 Cash Flow

Note 9A: Cash flow information*

Cash inflows

1,242,057

1,317,859

Total cash inflows

1,242,057

1,317,859

Cash outflows

(Australian Hotels and Hospitality Association)

1,242,057

1,317,859

Total cash outflows

1,242,057

1,317,859

* As required by the Reporting Guidelines. Item to remain even if 'nil' unless the reporting unit opts to disclose it in the Officer Declaration Statement.

2018	2017
\$	\$

Note 10 Related Party Disclosures

Note 10A: Related Party Transactions for the Reporting Period

The following provides the total amount of transactions that have been entered into with related parties for the relevant year.

Expenses paid to Australian Hotels and Hospitality Association Incorporated (AHHA Inc.) include the following:

Honorarium	65,000	65,000
Total	<u>65,000</u>	<u>65,000</u>

An honorarium is paid to office holders, Mr Peter Burnett, Mr Mark Robertson and Mr David Canny

2018	2017
\$	\$

Note 11: Key Management Personnel Remuneration for the Reporting Period

Short-term employee benefits		
Salary (including annual leave taken)	-	-
Annual leave accrued	-	-
Performance bonus	-	-
[other major categories]	-	-
Total short-term employee benefits	<u>-</u>	<u>-</u>
Post-employment benefits:		
Superannuation	-	-
Total post-employment benefits	<u>-</u>	<u>-</u>
Other long-term benefits:		
Long-service leave	-	-
Total other long-term benefits	<u>-</u>	<u>-</u>
Termination benefits	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>

Note 13C: Transactions with key management personnel and their close family members

Loans to/from key management personnel	-	-
Other transactions with key management personnel	-	-

Note 12 Remuneration of Auditors

Value of the services provided

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

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

Note 13 Administration of financial affairs by a third party²

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	2,182,933	2,382,591
Administration	823,167	887,945
Levies	-	-
Interest	11,093	17,793
Rental revenue	21,208	20,909
Events	493,364	374,914
Other revenue	-	54,171
Grants and/or donations	-	-
Total revenue	3,531,765	3,738,323

Expenses

Employee expense	1,261,762	1,217,748
Capitation fees	-	-
Affiliation fees	-	-
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Annual General Meeting, Council	113,330	91,734
Travel expenses	63,928	69,166
Administration expenses	-	-
Grants or Donations greater than \$1,000	25,694	159,023
Grants or Donations less than \$1,000	4,078	3,651
Events and Functions expense	738,342	698,780
Legal costs	-	-
Depreciation	136,470	135,167
Outsourced Services	332,829	320,164
Occupancy Expenses	198,415	200,091
Hotel care costs	213,949	133,781
Audit fees	29,555	29,255
Finance Costs	44,147	62,449
Penalties - via RO Act or the <i>Fair Work Act 2009</i>	-	-
Other expenses	300,095	447,024
Total expenses	3,462,591	3,568,843

² Refer to item 31 in the Reporting Guidelines.

Note 14 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 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 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 15 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 below, of these reporting guidelines have occurred in the reporting period:

The reporting unit's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit;

The reporting unit has not agreed to provide financial support to ensure another reporting unit has the ability to continue as a going concern;

The reporting unit has not acquired an asset or a liability during the financial year as a result of:

- An amalgamation under Part 2 of Chapter 3, of the RO Act in which the organisation (of which the reporting unit forms part) was the amalgamated organisation); or
 - A restructure of the branches of the organisation; or
 - A determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation; or
 - A revocation by the General Manager under subsection 249(1) of the RO Act of a certificate issued to an organization under subsection 245(1).
-

No item is disclosed on the face of the statement of financial position that has been derived as a result of one or more transactions and/or other past events with another reporting unit of the organisation.

There are no:

- payables to employers as consideration for the employers making payroll deductions of membership subscriptions;
- payables in respect of legal costs and other expenses related to:
 - i. litigation; and
 - ii. other legal matters;
- employee provisions in respect of holders of offices in the reporting unit by:
 - i. annual leave;
 - ii. long service leave;
 - iii. separation and redundancies;
 - iv. other employee provisions; and
- employee provisions in respect of employees (other than holders of offices) of the reporting unit by:
 - i. annual leave;
 - ii. long service leave;
 - iii. separation and redundancies; and
 - iv. other employee provisions.

There are no amounts or information requiring disclosure with respect to paragraph 22 of the reporting guidelines made under section 255 of Fair Work (Registered Organisations) Act 2009, as there are no separate funds operated in respect of compulsory levies or voluntary contributions

Note 16 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
OFFICER DECLARATION STATEMENT FOR THE YEAR ENDED 30
JUNE 2018

I, Peter Burnett, being the President of the Australian Hotels Association, declare that the following activities did not occur during the reporting period ending ended 30 June 2018.

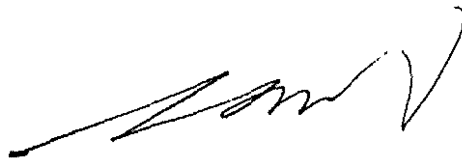
The reporting unit did not:

(Note: delete items that appear elsewhere in the audited report)

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees from another reporting unit
- receive any other revenue from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay 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 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 a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a balance within the general fund
- make a payment to a former related party of the reporting unit

Signed by the officer:

Dated: 11/9/2018





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

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Australian Hotels Association (Victoria Branch), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2018, notes to the financial statements, including a summary of significant accounting policies, Committee of Management Statement, the subsection 255(2A) report; and the Officer Declaration Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Hotels Association (Victoria Branch) as at 30 June 2018, and its financial performance and its cash flows for the year ended on that date in accordance with:

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

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

Basis for Opinion

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

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

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

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

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

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

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

Responsibilities of Committee of Management for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

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

I declare that I am an approved auditor, a member of Institute of Chartered Accountants Australia and hold a current Public Practice Certificate.

In accordance with the requirements of section 257(7) of RO Act, I am required to describe any deficiency, failure or shortcoming in respect of the matters referred to in section 252 and 257(2) of the RO Act.

Name of Firm: Charman Partners .

Name of Partner:



 Mark Barson

Date:

12th September 2018

Address:

10 -12 Chapel Street,
 Blackburn, Victoria 3130

Registration number:

AA2017/219

**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 2018 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 12th September 2018

Name of Partner 

MARK P BARSON

Name of Firm Charman Partners

Address Suite 4
10 - 12 Chapel Street
Blackburn VIC 3130