



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7799  
Fax: (03) 9654 6672

Mr Robert Edward Dellar  
Secretary/Treasurer  
Australian Hotels Association  
Queensland Hotels Association  
GPO Box 343  
BRISBANE QLD 4001

By email: [admin@gha.asn.au](mailto:admin@gha.asn.au)

Dear Mr Dellar,

Attention: Mr Justin O'Connor, Chief Executive

**Re: Financial Documents - year ended 31 December 2004 (FR2004/649)**

**Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)**

I have received the financial reports for the Queensland Branch of the Australian Hotels Association for the year ended 31 December 2004. The documents were lodged in the Registry on 1 September 2005 under s268 of Schedule 1B (RAO Schedule) of the Workplace Relations Act 1996.

This is the first lodgment by the branch of its audited financial reports under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003.

Such financial accounts are also required to comply with the Industrial Registrar's *Reporting Guidelines* issued under s253 of the RAO Schedule – a copy of these Guidelines is enclosed.

For your assistance I also enclose a *Timeline* which sets out the fundamental financial reporting requirements of the RAO Schedule.

The documents have not yet been filed as the following matter requires your further attention:

Presentation of documents to meeting

There is no indication in the accounts as to whether the financial reports have been presented to a general meeting of members – see the *Timeline*.

Accordingly, could you please lodge in the Industrial Registry by Friday 2 December 2005 a certificate signed by a designated officer of the branch under s268 of the RAO Schedule that:

- confirms that the lodged documents are copies of those presented to the meeting,
- confirms that the meeting was a general meeting of members, and
- provides the date of the meeting.

In the event that the branch has not yet presented the financial reports to a general meeting could you please advise the Registry, by the same date, as to when the documents are expected to be presented to such a meeting. Once the financial reports are presented, a certificate under s268 would then need to be lodged to confirm that this has occurred.

Note: while the RAO Schedule does allow financial reports to be presented to a Committee of Management meeting, this is only allowable where the rules of the branch allow up to 5% of members to call a general meeting to be held to consider the report - see s266(3). The Queensland Branch Rules of the AHA, at the present time, do not appear to contain such a provision – see Rule 31 of the Branch Rules.

#### Comments to assist future financial reports

The following comments may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

#### Special Purpose Financial Report

The financial report has been drawn up as a *Special Purpose Financial Report* (SPFR) based on the determination by the Committee of Management 'that the association is not a reporting entity'.

This approach is not consistent with the requirements of the RAO Schedule.

The Schedule expressly requires a *General Purpose Financial Report* (GPFR) to be prepared and it makes no provision of any kind for the use of SPFR's.

While s270 of the RAO Schedule does make provision for reduced reporting requirements this only applies to whole organisations (not just branches) which have a total income of less than \$100,000.

In the light of the above, the Queensland Branch of the AHA will be required in future financial years to prepare a full GPFR in accordance with s253 of the RAO Schedule and the Reporting Guidelines issued with respect to s253.

#### Operating Report

In future financial years the branch must prepare an *Operating Report* in accordance with the requirements of s254 of the RAO Schedule. Please also refer to Regulation 159(2) of the RAO Regulations.

#### Statement of Cash Flows

In future financial years the branch must prepare a *Statement of Cash Flows* in accordance with s253(2)(a)(iii) of the RAO Schedule.

#### Auditor's Report

In future financial years the Auditor's Report should be amended so that it:

- specifically confirms whether, in the Auditor's opinion, the accounts are presented fairly in accordance with the *Australian Accounting Standards* and the requirements of the relevant sections of the RAO Schedule (see s257 RAO), and
- provides details of the Auditor's qualifications to confirm he or she is an 'approved auditor' under s256 of the RAO Schedule and Regulation 4 of the RAO Regulations. Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate.

### Committee of Management Statement

In future financial years the wording of the Committee of Management Statement should be based on Items 16 to 18 of the Reporting Guidelines. The Certificate should also confirm that it has been made in accordance with a resolution passed by the Committee and provide the date of the resolution.

### Disclosure of Expenditure

An organisation is required to separately disclose a wide range of expenditure items in the main body of the accounts – these include:

- Affiliation Fees or Subscriptions to political parties or industrial bodies
- Grants or Donations
- Employment benefits to *holders of office*
- Employment benefits to *employees (other than holders of office)*
- Legal costs
- Conferences - fees/allowance for attendance
- Conference Expenses
- Penalties imposed on the reporting unit by WR Act
- Capitation fees/membership subscriptions
- Levies imposed on the reporting unit

For further information relating to these expenditure items – please see Item 11 of the Reporting Guidelines.

### Certificates undated

It is noted that a number of certificates and statements (such as the Committee of Management Statement) were not dated – all certificate and statements prepared under the relevant legislation must be dated as a matter of course.

### Accounting Officer's Certificate

The Accounting Officer's Certificate was a document required under the former financial reporting requirements of the *Workplace Relations Act 1996*. This certificate is not required under the RAO Schedule as it has, in effect, been replaced by the Operating Report.

### Due date for next financial return is 15 July 2006

Financial reports for the financial year ending 31 December 2005 should be lodged by 15 July 2006 - see sections 265(5) and 266 of the RAO Schedule.

### RAO Schedule available on internet

For the benefit of registered organisations you can view the full text of the following documents on the Australian Industrial Relations Commission's website at [www.airc.gov.au](http://www.airc.gov.au): - then select *Organisations*, then select *Registration and Accountability*:

- Workplace Relations Act 1996,
- the RAO Schedule,
- the RAO Regulations,
- the RAO Reporting Guidelines,
- the RAO Fact Sheets.

Copies of financial reports lodged by other organisations on internet

For copies of financial returns as lodged by other organisations under the RAO Schedule go to [www.airc.gov.au](http://www.airc.gov.au) then select *Organisations* then select *Organisations Files*.

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,

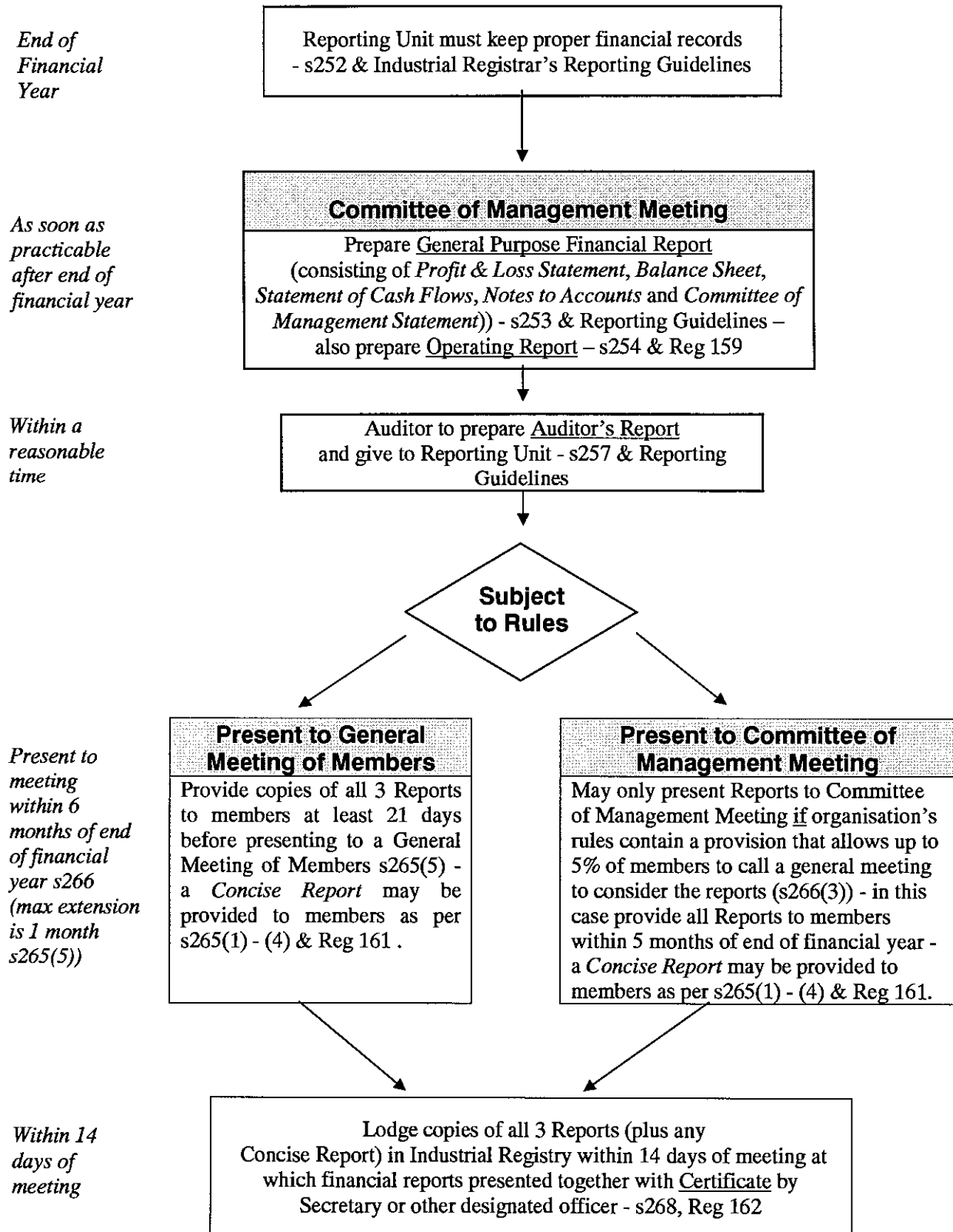
A handwritten signature in black ink, appearing to read 'Andrew Schultz', written over a horizontal line.

Andrew Schultz  
Statutory Services Branch

14 November 2005

# Financial Reporting Timeline (RAO Schedule)

Lodge financial reports within 6½ months of end of financial year by completing the following steps:





## QUEENSLAND HOTELS ASSOCIATION

QHA HOUSE, 160 EDWARD STREET, BRISBANE 4000 GPO BOX 343 BRISBANE 4001  
Ph: 07 3221 6999 Fax: 07 3221 6649 Email: admin@qha.asn.au ABN 54 878 166 941

FR2004/649

29 August 2005

*Rec'd 1/9/05*

Mr Robert Pfeiffer  
Statutory Services Branch, Melbourne  
Australian Industrial Registry  
Level 35, 80 Collins Street  
MELBOURNE VIC 3000

Dear Mr Pfeiffer

I am writing on behalf of Mr Robert Dellar, Secretary/Treasurer of the Australian Hotels Association – Queensland Branch, in response to your letter of 12 August 2005 on the subject of outstanding Financial documents (Ref: FR2004/649-[024N-QLD]).

At the outset, may I confirm that the AHA-Qld Branch is keen to comply with all requirements of the Australian Industrial Registry in relation to financial and associated compliance. I have recently assumed the appointment of Chief Executive of the Association, and have investigated the lodgement, or otherwise, of the financial statements and documents for the financial year which ended on 31 December 2004.

According to records held by the Association, the documents under consideration were submitted by the Association on 21 June 2005, by registered overnight bag. I have enclosed a copy of the documentation submitted at that time, and which incorporates:

- The Financial Statements for the year ended 31 December 2004,
- The Auditor's Report,
- The Committee of Management's Certificate, and
- The Committee of Management's Report for the Year ended 31 December 2004.

*Serving Hospitality*

www.queenslandhotels.com.au

As discussed recently by telephone, it would be appreciated if the undersigned could be contacted by telephone upon receipt of this material to confirm whether it meets your requirement, and to discuss any other matters of concern to the Registry.

Yours sincerely



Justin O'Connor  
Chief Executive

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**Australian Government**  
**Australian Industrial Registry**

Australian Industrial Registry  
Level 35, 80 Collins Street  
MELBOURNE VIC 3000  
Telephone: (03) 8661 7888  
Fax: (03) 9654 6672

**Ref: FR2004/649 -[024N-QLD]**

Mr Robert Edward Dellar  
Secretary/Treasurer  
Australian Hotels Association  
Queensland Hotels Association  
GPO Box 343  
BRISBANE QLD 4001

Dear Mr Dellar,

**Re: Australian Hotels Association-Queensland Hotels Association  
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 31 December, 2004. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

the general purpose financial report;  
the auditor's report; or  
the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule<sup>1</sup> requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **17 July, 2005.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **2 September, 2005:**

whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report

<sup>1</sup> Schedule 1B of the Workplace Relations Act 1996



whether the committee of management has prepared the operating report

whether the full report has been provided to members, and if so, when

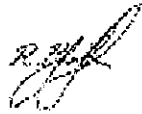
whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when

when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (03) 8661 7817. In reply please quote: **FR2004/649.**

Yours sincerely,



Robert Pfeiffer  
Statutory Services Branch, Melbourne

E-mail: [robert.pfeiffer@air.gov.au](mailto:robert.pfeiffer@air.gov.au)

12 August, 2005

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SENDER TO KEEP  
CQ4983647

Australian Industrial Registry  
Level 35  
80 Collins Street  
MELBOURNE VIC 3000

21 June 2005

Reference: AR2005/115

Dear Ms Williams

**RE: Australian Hotels Association (Queensland)  
Annual Return Information for Year 2005**

Please find attached the required information in accordance with subsection 233(1) of the Registration and Accountability of Organisations Schedule to the *Workplace Relations Act 1996*.

Please accept our apologies in the delayed provision of these records and do not hesitate to contact Jed Moore of our office if any additional documentation is required.

Yours sincerely,



Paul Michael Hudson  
General Manager

# Australian Hotels Association QLD Branch

A.B.N. 95 815 201 316

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**Australian Hotels Association QLD Branch**

**A.B.N. 95 815 201 316**

**Committee's Report**

**For the year ended 31 December, 2004**

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Your committee members submit the financial accounts of the Australian Hotels Association QLD Branch for the financial year ended 31 December, 2004.

**Committee Members**

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

**Principal Activities**

The principal activities of the association during the financial year were: .

**Significant Changes**

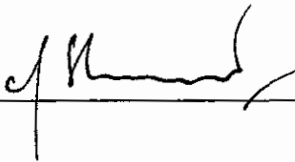
No significant change in the nature of these activities occurred during the year.

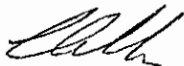
**Operating Result**

The profit from ordinary activities after providing for income tax amounted to

Year ended 31 December, 2004	Year ended PrevYearEnd
\$	\$

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

  
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## **Australian Hotels Association QLD Branch**

A.B.N. 95 815 201 316

Financial Statements  
For the year ended 31 December, 2004

**M A Quinn and Co**  
Chartered Accountant  
1/37 Sunderland Drive  
Banksia Beach QLD 4507

Phone: (07) 3408 9644 Fax: (07) 3408 9688  
Email: [maq1@bigpond.com](mailto:maq1@bigpond.com)

# Australian Hotels Association QLD Branch

A.B.N. 95 815 201 316

## Income and Expenditure Statement For the year ended 31 December, 2004

	2004 \$	2003 \$
<b>Income</b>		
Contributions	136,848.00	136,548.05
Total income	<u>136,848.00</u>	<u>136,548.05</u>
<b>Expenses</b>		
Affiliation Fees & Levies	136,848.00	136,548.05
Total expenses	<u>136,848.00</u>	<u>136,548.05</u>
<b>Profit from ordinary activities before income tax</b>		
Income tax revenue relating to ordinary activities		
<b>Net profit attributable to the association</b>		
<b>Total changes in equity of the association</b>		
Opening retained profits	1.00	1.00
Net profit attributable to the association		
<b>Closing retained profits</b>	<u>1.00</u>	<u>1.00</u>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

**Australian Hotels Association QLD Branch**

A.B.N. 95 815 201 316

Detailed Balance Sheet As At 31 December, 2004

	Note	2004	2003
		\$	\$
<b>Non-Current Assets</b>			
<b>Receivables</b>			
Loan - Queensland Hotels Association		1.00	1.00
		<u>1.00</u>	<u>1.00</u>
<b>Total Non-Current Assets</b>		<u>1.00</u>	<u>1.00</u>
<b>Total Assets</b>		<u>1.00</u>	<u>1.00</u>
<b>Net Assets</b>		<u>1.00</u>	<u>1.00</u>
 <b>Members' Funds</b>			
Accumulated surplus (deficit)		1.00	1.00
<b>Total Members' Funds</b>		<u>1.00</u>	<u>1.00</u>

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The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

## **STATEMENT OF ACCOUNTING POLICIES**

These financial statements are a special purpose financial report prepared for use by members of the Association. The committee determined that the Association is not a reporting entity.

The statements have been prepared in accordance with the requirements of the following applicable Accounting Standards and other mandatory professional reporting requirements.

AASB 1002: Events Occurring after Balance Date

AASB 1024: Depreciation of Non-Current Assets

AASB 1025: Application of the Reporting Entity Concept and Other Amendments

AASB 1031: Materiality

No other applicable Accounting Standards or mandatory professional reporting requirements have been applied. The statements are also prepared on an accrual basis. They are based on historic costs and do not take into account changing money values, or except specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these statements.

### **Income Tax**

The Association is a Union of Employers and consequently is exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

### **Property, Plant and Equipment**

Property, plant and equipment are brought to account at cost, less where applicable any accumulated depreciation or amortisation. The carrying amount of property, plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets employment and subsequent disposal.

The depreciable amount of all fixed assets are depreciated over their estimated useful lives to the entity commencing from the time the asset is held ready for use.

### **Employee Entitlements**

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year, have been measured at their nominal amount.

Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.



# INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE AUSTRALIAN HOTELS ASSOCIATION ( QUEENSLAND BRANCH )

## Scope

We have audited the financial statements, being a special purpose financial report of the association for the year ended 31<sup>st</sup> December 2004, as set out in the Income and Expenditure Statement, Balance Sheet, Notes to and Forming Part of the Financial Statements and Statement by Management Committee. The Committee is responsible for the financial statements and has determined that the accounting policies used are consistent with the financial reporting requirements of the association and are appropriate to meet the needs of the members.

We have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the Association. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Members.

The financial statements have been prepared for distribution to Members. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the Members, or for any purpose other than that which it is prepared.

Our audit has been conducted in accordance with Australian Accounting Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material aspects, the financial statements are presented fairly in accordance with accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

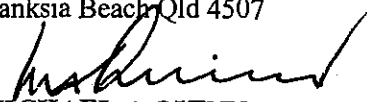
We have examined the Books of Accounts and Records of the Association for the year ended 31<sup>st</sup> December 2004 and have obtained all the information, explanations required from the Officers and Employees of the Association.

The audit opinion expressed in this report has been formed on the above basis.

In our opinion: -

- i. The Association kept satisfactory accounting records which disclosed the source and nature of all income and the nature and purpose of the expenditure of the Association, and
- ii. The Accounts and Statements prepared under Section 276 in relation to the year were properly drawn up so as to give a true and fair view of:
  - a) The income and expenditure, and any surplus or deficit of the Association for the year, and
  - b) The assets and liabilities of the Association for the year.

**M A QUINN & Co**  
Chartered Accountant  
1/37 Sunderland Drive  
Banksia Beach Qld 4507

  
**MICHAEL A QUINN**  
Principal

Dated

12.3.05

**Australian Hotels Association QLD Branch**

**A.B.N. 95 815 201 316**

**Statement by Members of the Committee**

**For the year ended 31 December, 2004**

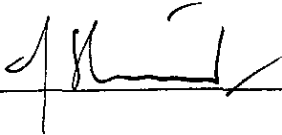
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The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of Australian Hotels Association QLD Branch as at 31 December, 2004 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



\_\_\_\_\_  
President



\_\_\_\_\_  
Treasurer

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**AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH) UNION OF EMPLOYERS**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, CHARLES JAMES STEWART and THOMAS HARRINGTON MCGUIRE, being two members of the Committee of Management of the Queensland Hotels Association Union of Employers, do hereby state on behalf of the Committee and in accordance with a resolution passed by the Committee at its meeting, that: -

- i. The attached accounts show a true and fair view of the financial affairs of the Association as at 31<sup>st</sup> December 2004;
- ii. During the financial year ending the 31<sup>st</sup> day of December 2004, meetings of the Committee of Management were, in the opinion of the Committee, held in accordance with the rules of the organisation;
- iii. To the knowledge of any member of the Committee, there have been, during the financial year ended the 31<sup>st</sup> day of December 2004, instances where records of the organisation or other documents (not being documents containing information where available to a member of the organisation under Subsection 274 (2) of the Act, or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, the Regulations or the rules of the organisation, as the case may be;
- iv. In relation to the report prepared in accordance with Section 276 of the Act by the auditor of the organisation in respect of the immediately preceding financial year, and in relation to any accounts and statements prepared in accordance with Subsection 273 (1) of the Act to which the report relates, the organisation has complied with Subsection 279 (1) of the Act and 285 (7).

Signed

  
\_\_\_\_\_  
CHARLES JAMES STEWART

  
\_\_\_\_\_  
THOMAS HARRINGTON MCGUIRE

Date

\_\_\_\_\_

**AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH) UNION OF EMPLOYERS**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, ROBERT EDWARD DELLAR, being the Officer responsible for keeping the accounting records of the Queensland Hotels Association Union of Employers, certify that as at 31<sup>st</sup> December 2004, the number of members of the Association was 830.

In my opinion,

- i. The attached accounts show a true and fair view of the financial affairs of the Association as at 31<sup>st</sup> December 2003;
- ii. A record has been kept of all monies collected from members of the organisation and that such monies have been credited to the bank account of the organisation in accordance with the Rules of the Organisation;
- iii. Before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the Rules of the Organisation;
- iv. Any payment made out of a fund referred to in Sub-paragraph 71 (B)(xiii) or (xiv) for a purpose other than the purpose for which the fund was operated and, if any such payment was made so, it was approved in accordance with the Rules of the Organisation;
- v. No loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the Organisation;
- vi. The register of members of the Association was maintained in accordance with the Rules of the Organisation.

Signed

  
\_\_\_\_\_  
**ROBERT EDWARD DELLAR**

Date

\_\_\_\_\_