



Fair Work Australia

29 October 2009

Mr Thomas McGuire
President
Australian Hotels Association, Queensland Hotels Association Branch
email: info@gha.org.au

Dear Mr McGuire

Re: Financial Report for the Australian Hotels Association, Queensland Branch for year ended 31 December 2008 – FR2008/615

I acknowledge receipt of the revised financial report for the Australian Hotels Association, Queensland Hotels Association Branch (the Branch) for the year ended 31 December 2008 in reply to correspondence of Fair Work Australia dated 23 July 2009. The report was lodged on 16 October 2009.

The financial report has now been filed.

I would ask that the Branch take note of the matters raised and I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Operating Report

Results of principal activities

I refer to the "Committee's Report" (Operating Report), in particular to the "operating result". I note that s254(2)(a) of *Fair Work (Registered Organisations) Act 2009* (the Act) requires the operating report to include a review of the principal activities of the reporting entity, the results of those activities and any significant changes in the nature of those activities.

The "results of principal activities" requirement contemplates reference in the operating report to results directly related to the principal activities as opposed to the reporting entities financial result, particularly as measured in dollar 'surplus' or 'loss' terms. Although this may not be stated explicitly in the text of the subsection, I think it is reasonable to infer this is what the legislators had in mind given that the subsection is referring primarily to the principal activities and secondly, the actual financial outcome is elaborated elsewhere in the financial documents, such as the Balance Sheet and/or the Profit and Loss statement.

Number of members and employees of the reporting unit

Subsection 254(2)(f) of Act and regulation 159(a) and (b) of the *Fair Work (Registered Organisations) Regulations 2009* require the Operating Report to contain information pertaining to the number of persons that were taken to be members and the number of employees of the reporting unit at the end of the financial year.

11 EXHIBITION STREET
MELBOURNE VIC 3000

GPO BOX 1994
MELBOURNE VIC 3001

Telephone:
(03) 8661 7777
Facsimile:
(03) 9655 0410
Email: www.orgs@fwa.gov.au
Internet: www.fwa.gov.au

Right of members to resign

Subsection 254(2)(c) of the Act requires the operating report to “give details” of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. This requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 36 of the organisation’s Rules is applicable.

I note that the information provided does not meet either of the above requirements. Future financial reports should provide the required information.

Trustee of superannuation entity

Subsection 254(2)(d) of the Act requires details of any *officer or member* of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme to be provided in the operating report “*where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation*”.

If no officers or members of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy the s254(2)(d) is:

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

Committee of Management statement

The “Statement by the Members of the Committee” whilst it covers a number of matters required to be incorporated into the Committee of Management Statement, it does not satisfy the requirements of item 25 of the General Manager’s Guidelines. The Auditor in preparing the opinion is required to take into account the declarations in the relevant Committee of Management Statement.

For future reports the Branch will be required to lodge a Committee of Management Statement that fully satisfies the requirements of the abovementioned Reporting Guideline. I have attached a sample Committee of Management statement for your future reference.

Category of expenditure

The income statement at page 2 contains the figure of “\$167,500.89” categorised as “other expenses” whilst note 2 on page 7 refers to “rendering of services” and the income and expenditure statement at page 14 describes the expenditure as “affiliations fees and levies”. Could the Branch provide in future reports, a full explanation in the notes of this amount as the reference to “other expenses” appearing in statement exceeds the material limit (AASB 1031) i.e. “*When items of income and expense are material, their nature and amount shall be disclosed separately*” (AASB 101 86.) and would require the Branch to provide a breakdown of the figure for other expenses. If the amount was a payment, such as capitation fees to the Australian Hotels Association, then a full explanation should be provided in the notes.

Notice for Future Reports

It should be noted that the General Manager attaches importance to reporting units both fully satisfying the obligations under Fair Work (Registered Organisations) Act 2009 (the Act) and to those obligations being discharged within the requisite timeframes. You should ensure that future financial returns fully satisfy the above obligations.

In the event the documents submitted do not fully comply with the legislative requirements in the Act then the report will not be filed and the reporting unit will be required to repeat these aspects that do not comply.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal stroke extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

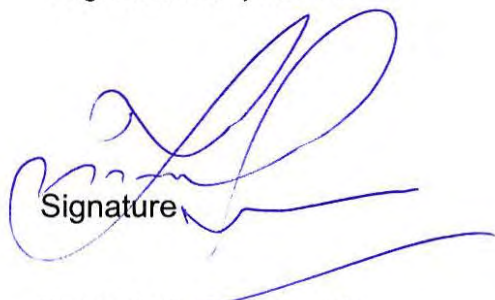
Email: kevin.donnellan@fwa.gov.au

Designated Officer's Certificate for Australian Hotels Association Queensland Branch

s268 Fair Work (Registered Organisations) Act 2009

I, Thomas Harrington McGuire being the President of the Australian Hotels Association Queensland Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the *full report*, was provided to members on 4 September 2009; and
- that the full report was presented to a general meeting of members of the reporting unit on 6 October 2009; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.


Signature

Date: 8 October 2009

11 October 2009

Mr Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Mr Donnellan

**Re: Financial Report for the Australian Hotels Association, Queensland
Branch for the Year ended 31 December 2008 – FR2008/615**

Reference: Your letter dated 23 July 2009

Thank you for your correspondence of 23 July related to deficiencies with documents lodged with the Australian Industrial Registrar by the Association on 18 June 2009, and for your subsequent email and telephone assistance.

Enclosed for your consideration please find revised Financial Accounts for the Australian Hotels Association Queensland Branch for the FY ended 31 December 2009. I confirm that the revised Accounts were approved by a meeting of the Board of the AHA Queensland Branch held on 6 October 2009.

Please do not hesitate to contact me should I be able to be of any assistance.

Yours faithfully



Justin O'Connor
Chief Executive

Enc:

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2008**

- 6 OCT 2009

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

CONTENTS

Committee's Report	1
Income Statement	2
Balance Sheet	3
Notes to the Financial Statements	4
Statement by Members of the Committee	10
Auditors' Report	11
Certificate by Members of the Committee	13
Income and Expenditure Statement	14

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

COMMITTEE'S REPORT

Your committee members submit the financial report of the Australian Hotels Association Queensland Branch for the financial year ended 31 December 2008.

Committee Members

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

Tom McGuire
Michael White
Robert Dellar
Peter Jones – Retired 3 June 2008
William Cordwell
John Paine – Appointed 3 June 2008
James Ferguson – Appointed 3 June 2008
Alfred Zeller – Appointed 3 June 2008

Principal Activities

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

Significant Changes

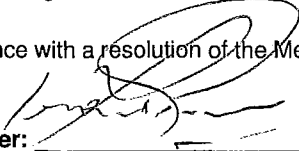
No significant change in the nature of these activities occurred during the year.

Operating Result

The profit after providing for income tax amounted to \$0.00.

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

Committee Member: _____


Tom McGuire

Committee Member: _____


Robert Dellar

Dated this _____ 10 AUG 2009

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008**

	Note	2008 \$	2007 \$
Revenue	3	167,500.89	136,502.55
Other expenses		<u>(167,500.89)</u>	<u>(136,502.55)</u>
Profit before income tax		-	-
Retained earnings at the beginning of the financial year		<u>1.00</u>	<u>1.00</u>
Profit attributable to the association		<u>1.00</u>	<u>1.00</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**BALANCE SHEET
AS AT 31 DECEMBER 2008**

	Note	2008 \$	2007 \$
CURRENT ASSETS			
Trade and other receivables	4	1.00	1.00
TOTAL CURRENT ASSETS		<u>1.00</u>	<u>1.00</u>
TOTAL ASSETS		<u>1.00</u>	<u>1.00</u>
TOTAL LIABILITIES			
		-	-
NET ASSETS		<u>1.00</u>	<u>1.00</u>
EQUITY			
Retained earnings	5	1.00	1.00
TOTAL EQUITY		<u>1.00</u>	<u>1.00</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

1 Statement of Significant Accounting Policies

The financial report is a general purpose financial report and it has been prepared in accordance with Accounting Standards other authoritative pronouncements of the Australian Accounting Standards Board and the requirements under s253 of the RAO Schedule.

The financial report is for an entity known as Australian Hotels Association Queensland Branch as an individual entity.

The financial report complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the association in the preparation of the financial report. Unless otherwise stated, the accounting policies have been consistently applied.

Statement of Compliance

First-time Adoption of Australian Equivalents to International Financial Reporting Standards

The financial report complies with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards ("AIFRS"). Compliance with AIFRS ensures that the full-year financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards ("IFRS").

These financial statements are the first to be prepared in accordance with AIFRS.

As a result of adopting AASB 1, adjustments resulting from the introduction of AIFRS have been restated for the comparative year ending excluding optional exemptions allowed under AASB 1.

The transition from Australian GAAP to AIFRS has been reconciled and is shown in Note 2.

Unless otherwise stated, the accounting policies set out below have been consistently applied to all years presented. The association has elected to adopt the exemptions available under AASB 1 relating to AASB 132: Financial Instruments: Disclosure and Presentation, and AASB 139: Financial Instruments: Recognition and Measurement. Refer to Note 13 for further details.

Reporting basis and conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of financial assets, financial liabilities and selected non-current assets for which the fair value basis of accounting has been applied.

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

Accounting Policies

Financial Instruments

Recognition

Financial instruments are initially recognised at cost on the trade date, which includes transaction costs, when the contractual rights or obligations exist. After initial recognition, financial instruments are measured as set out below:

Financial assets at fair value through profit and loss

A financial asset is classified in this category if it is acquired principally for the purpose of selling in the short term or if so designated by management and within the requirements of AASB 139. Unless designated as a hedge, derivatives are also categorised as held for trading. Realised and unrealised gains and losses arising from changes in the fair value is recognised in the income statement immediately.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities. It is the association's intention to hold these investments to maturity.

Available-for-sale financial assets

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

Financial liabilities

Non-derivative financial liabilities are brought to account at amortised cost, comprising original debt less principal payments and amortisation.

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

Derivative instruments

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in the income statement immediately unless the derivative is designated and effective as a hedging instrument, in which event, the timing of the recognition in the income statement depends on the nature of the hedge relationship.

Fair value

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the association establishes fair value by using valuation techniques. These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis and option pricing models.

Impairment

The association assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered in determining whether the security is impaired. Impairment losses are recognised in the income statement.

Revenue

Revenue from the providing of a service is recognised when the customer receives the service.

Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by Australian Accounting Standards or as a result of changes in accounting policy.

Critical accounting estimates and judgments

In preparing this financial report, the director was required to make estimates and assumptions. These estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008 \$	2007 \$
2 Revenue		
Operating activities		
Rendering of services	167,500.89	136,502.55
Total revenue	167,500.89	136,502.55
3 Trade and Other Receivables		
Current		
Loan - Queensland Hotels Association	1.00	1.00
4 Retained Earnings		
Retained earnings at the beginning of the financial year	1.00	1.00
Retained earnings at the end of the financial year	1.00	1.00

5 Financial Instruments

Financial Risk Management

The association's financial instruments consists primarily of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases.

The association does not have any derivative instruments at 31 December 2008.

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

2008 2007
\$ \$

Pending Standards issued between the previous financial report and the current reporting date have no application to association.

AASB amendment	AASB Standard affected
2004-3	AASB 119: Employee Benefits
2005-1	AASB 139: Financial Instruments: Recognition and Measurement
2005-2	AASB 1023: General Insurance Contracts
2005-3	AASB 119: Employee Benefits
2005-4	AASB 139: Financial Instruments: Recognition and Measurement
2005-4	AASB 132: Financial Instruments: Disclosure and Presentation
2005-4	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-4	AASB 1023: General Insurance Contracts
2005-4	AASB 1038: Life Insurance Contracts
2005-5	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-5	AASB 139: Financial Instruments: Recognition and Measurement
2005-6	AASB 3: Business Combinations
2005-7	AASB 134: Interim Financial Reporting
2005-8	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-9	AASB 4: Insurance Contracts
2005-9	AASB 1023: General Insurance Contracts
2005-9	AASB 139: Financial Instruments: Recognition and Measurement
2005-9	AASB 132: Financial Instruments: Disclosure and Presentation
2005-10	AASB 132: Financial Instruments: Disclosure and Presentation
2005-10	AASB 101: Presentation of Financial Statements
2005-10	AASB 114: Segment Reporting
2005-10	AASB 117: Leases
2005-10	AASB 133: Earnings per Share
2005-10	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-10	AASB 4: Insurance Contracts
2005-10	AASB 1023: General Insurance Contracts
2005-10	AASB 1038: Life Insurance Contracts
2005-11	AASB 101: Presentation of Financial Statements
2005-11	AASB 112: Income Taxes
2005-11	AASB 132: Financial Instruments: Disclosure and Presentation
2005-11	AASB 133: Earnings per Share

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	\$	\$
2005-11	AASB 139: Financial Instruments: Recognition and Measurement	
2005-11	AASB 141: Agriculture	
2005-12	AASB 1038: Life Insurance Contracts	
2005-12	AASB 1023: General Insurance Contracts	
2005-13	AAS 25: Financial Reporting by Superannuation Plans	
2007-1	AASB 121: The Effects of Changes in Foreign Exchange Rates	
2007-2	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards	
2004-3	AASB 1 : First-time Adoption of AIFRS	
2004-3	AASB 101: Presentation of Financial Statements	
2004-3	AASB 124: Related Party Disclosures	
2005-10	AASB 139: Financial Instruments: Recognition and Measeurement	
2007-1	AASB 119: Employee Benefits	

6 Association Details

The principal place of business of the association is: Level 3, 160 Edward St Brisbane QLD 4000

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee the financial report as set out on pages 1 to 9:

1. Presents fairly the financial position of Australian Hotels Association Queensland Branch as at 31 December 2008 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Australian Hotels Association Queensland Branch 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:



Tom McGuire

Treasurer:



Robert Dellar

Dated this 10 AUG 2009

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

Scope

The Financial Report and Committee's Responsibility

The financial report comprises the balance sheet, income statement, statement of changes in equity, accompanying notes to the financial statements, and the statement by members of the committee for Australian Hotels Association Queensland Branch (the association), for the year ended 31 December 2008.

The committee of the association is responsible for the preparation and true and fair presentation of the financial report in accordance with Australian Accounting Standards. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the association. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the requirements under 253 of the RAO Schedule, including compliance with Australian Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

Audit Opinion

In our opinion, the general purpose financial report of Australian Hotels Association Queensland Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996.

Name of Firm: Mobbs & Company – Certified Practicing Accountants

Name of Auditor: 
R G Hills – Registered Public Company Auditor

Address: Suite 33, 22 King Street Caboolture QLD 4510

Dated this 10th day of August 2009

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, Tom McGuire and I, Robert Dellar certify that:

- (a) We are members of the committee of Australian Hotels Association Queensland Branch.
- (b) We attended the annual general meeting of the association to be held on 2 June 2009.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This annual statement will be submitted to the members of the association at its annual general meeting.

Committee Member: 
Tom McGuire

Committee Member: 
Robert Dellar

Dated this 10 AUG 2009

**AUSTRALIAN HOTELS ASSOCIATION
QUEENSLAND BRANCH
95 815 201 316**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008 \$	2007 \$
REVENUE		
Contributions from Members	<u>167,500.89</u>	<u>136,502.55</u>
EXPENDITURE		
Affiliation Fees & Levies	<u>167,500.89</u>	<u>136,502.55</u>
Profit before income tax	<u>-</u>	<u>-</u>
Profit for the year	<u>-</u>	<u>-</u>
Retained earnings at the beginning of the financial year	<u>1.00</u>	<u>1.00</u>
Retained earnings at the end of the financial year	<u>1.00</u>	<u>1.00</u>

The accompanying notes form part of these financial statements.

DONNELLAN, Kevin

From: Justin O'Connor [joconnor@qha.org.au]
Sent: Monday, 12 October 2009 10:34 AM
To: DONNELLAN, Kevin
Subject: RE: Financial Reports for the Australian Hotels Association, Queensland Branch for year ended 31 December 2008

Kevin

All revised processes have been finalized, with the revised Annual Accounts approved by a meeting of the QHA Board on 6 October.

They are in the mail.

Justin

Justin O'Connor
Chief Executive



p: 07 3221 6999
m: 0419 420 300
f: 07 3221 6649
e: joconnor@qha.org.au
www: www.qha.org.au

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If you would prefer not to receive further emails from the QHA, you must send an email to info@qha.org.au with the subject "UNSUBSCRIBE"

From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Friday, 9 October 2009 1:06 PM
To: Justin O'Connor
Subject: Financial Reports for the Australian Hotels Association, Queensland Branch for year ended 31 December 2008

29/10/2009

Hello Justin, what is the current progress with this matter. Regards Kevin

From: Justin O'Connor [mailto:joconnor@qha.org.au]
Sent: Friday, 4 September 2009 3:48 PM
To: DONNELLAN, Kevin
Subject: Financial Reports for the Australian Hotels Association, Queensland Branch for year ended 31 December 2008

Dear Kevin

Thank you for your advice of 23 July and your subsequent reminder emails in relation to the subject return.

We have been undertaking rectification action.

Essentially, a new audit company was used for the year's reports and had incorrectly included the term 'Incorporated' into the name heading of the Association, as well as making a couple of other creative mistakes in presentation. The report did in fact refer to the financial activities of the AHA Queensland Branch.

The Audited Financial report of the AHA Queensland Branch has been amended to meet the required standard, and to reflect the accurate and actual entity that it is / represents.

I now seek your guidance as to the process to be followed for presentation of this Report to fair Work Australia.

Given that the Report has changed in presentation, we do have the opportunity to re-present the Report to both the members, and a AHA Queensland Branch Board meeting to be held on Tuesday 6 October, before re-submitting the Report to Fair Work Australia.

On the other hand, if you were satisfied that the original Report was previously presented to members and the Board in an appropriate manner, even though it contained incorrect information, it could be submitted direct to fair Work Australia in its corrected form.

It would therefore be appreciated if you could advise me of the preferred method of further processing.

Sincerely

Justin

Justin O'Connor
Chief Executive



p: 07 3221 6999
m: 0419 420 300
f: 07 3221 6649
e: joconnor@qha.org.au
www.qha.org.au

Notice:

29/10/2009

DONNELLAN, Kevin

From: DONNELLAN, Kevin
Sent: Wednesday, 2 September 2009 9:53 AM
To: 'info@qha.org.au'
Subject: FR2008/615 - Financial year ended 31 December 2008 - Australian Hotels Association, Queensland Hotels Association
Attachments: FR2008-615-1.pdf

Dear Thomas, could the Branch provide an update on the current progress of the above report.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764
International: (613) 8661 7764
Facsimile: (03) 9655 0410
Email: kevin.donnellan@fwa.gov.au

From: DONNELLAN, Kevin
Sent: Friday, 14 August 2009 4:09 PM
To: 'info@qha.org.au'
Subject: FR2008/615 - Financial year ended 31 December 2008 - Australian Hotels Association, Queensland Hotels Association

Dear Thomas, further to the attached email, could you provide an update on the progress of the above report.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764
International: (613) 8661 7764
Facsimile: (03) 9655 0410
Email: kevin.donnellan@fwa.gov.au

From: DONNELLAN, Kevin
Sent: Thursday, 23 July 2009 9:55 AM
To: 'info@qha.org.au'
Subject: FR2008/615 - Financial year ended 31 December 2008 - Australian Hotels Association, Queensland Hotels Association

Dear Thomas, attached is correspondence regarding the above report.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

29/10/2009

Fair Work Australia
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Fair Work Australia

23 July 2009

Mr Thomas McGuire
President
Australian Hotels Association, Queensland Hotels Association Branch
email: info@gha.org.au

Dear Mr Thomas

Re: Financial Report for the Australian Hotels Association, Queensland Branch for year ended 31 December 2008 – FR2008/615

I acknowledge receipt of various documents purporting to be the financial report for the Australian Hotels Association, Queensland Hotels Association Branch for the year ended 31 December 2008. The report was lodged with the Australian Industrial Registry on 18 June 2009.

The documents lodged appear to be the report for an entity other than the Australian Hotels Association, Queensland Branch (the reporting unit). As support for this conclusion I point to, amongst other things, Note 1 to the "Notes to the Financial Statements for the year ended 31 December 2008". In particular the reference to the general purpose financial report (gpfr) being: "The financial report for an entity known as Australian Hotels Association Incorporated Queensland Branch as an individual entity. The association was incorporated in QLD under the Associations Incorporation Act QLD". Further references in the Auditor's Report reinforce that this report is not that of the reporting unit.

The reporting unit should lodge with Fair Work Australia a copy of the full report of the reporting unit accompanied by an appropriate designated officer's certificate as soon as practicable.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia
Email: kevin.donnellan@fwa.gov.au

11 EXHIBITION STREET
MELBOURNE VIC 3000
GPO BOX 1994
MELBOURNE VIC 3001

Telephone: (03) 8661 7777
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15 June 2009

Mr Robert Pfeiffer
Assistant Team Manager
Statutory Services Branch (Melbourne)
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

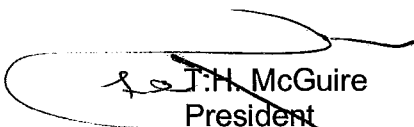
Dear Mr Pfeiffer

Subject: Financial Return for Financial Year Ended 31 December 2008 for the Australian Hotels Association (Queensland Branch)

In accordance with the provisions of Schedule 1 of the Registration and Accountability of Organisations Schedule of the *Workplace Relations Act 1996*, please find attached the following documents:

- Committee's Report;
- Operating Report;
- General Purpose Financial Report (GPFR);
- Statement of Cash Flows;
- Auditor's Report which has been prepared in accordance with the provisions of the Australian Accounting Standards by a Registered Company Auditor;
- Committee of Management Certificate; and
- Secretary's Certificate under s266 of the RAO Schedule.

Yours faithfully


J.H. McGuire
President

Enc

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2008**

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

CONTENTS

Committee's Report	1
Income Statement	2
Balance Sheet	3
Notes to the Financial Statements	4
Statement by Members of the Committee	10
Auditors' Report	11
Certificate by Members of the Committee	13
Income and Expenditure Statement	14

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

COMMITTEE'S REPORT

Your committee members submit the financial report of the Australian Hotels Association Incorporated Queensland Branch for the financial year ended 31 December 2008.

Committee Members

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

Tom McGuire
Michael White
Robert Dellar
Peter Jones – Retired 3 June 2008
William Cordwell
John Paine – Appointed 3 June 2008
James Ferguson – Appointed 3 June 2008
Alfred Zeller – Appointed 3 June 2008

Principal Activities

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

Significant Changes

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

Operating Result

The profit after providing for income tax amounted to \$0.00.

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

Committee Member: _____


Tom McGuire

Committee Member: _____


Robert Dellar

Dated this 7th day of April 2009

AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH) AND ITS CONTROLLED ENTITIES

OPERATING REPORT 2008

Introduction

This Operating Report covers the results of the activities and operations of the Australian Hotels Association (Queensland Branch) and its controlled entities for the Financial Year ended 31 December 2008. It is provided as a standing requirement of Schedule 1 (Registration and Accountability of Organisations [RAO] Schedule) of the *Workplace Relations Act 1996*.

Principal Objects and Activities of the Association

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

- Promote and represent the interests and objectives of the members of the Australian Hotels Association (Queensland Branch) and its entities; and
- Act as an information link between the Federal and State Associations to best serve the interests of the members.

Members' Rights of Resignation

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

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

The same Rules also provide for the vacation of and/or resignation from elected office by elected members.

Number of Members

As at 31 December 2008, the Association recorded 931 financial members.

Changes to the Association's Financial Position

During the reporting year, there were no substantial changes to the financial position or asset holdings of the Association. The full financial position of the Association is reflected in the financial accounts attached to this report.

Committee of Management

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

Appointment:

Incumbent:

President

Mr Thomas McGuire
Hotelier and Company Director
C/- Colmlie Hotel
Cnr Wynnum and Junction Roads
MORNINGSIDE QLD 4170

Senior Vice President

Mr Michael White
Hotelier
Bracken Ridge Tavern
Cnr Barrett and Denham Streets
BRACKEN RIDGE QLD 4017

Secretary/Treasurer

Mr Robert Dellar
Hotelier
AHA (Qld Branch)
GPO Box 343
BRISBANE QLD 4001

Until 3 June 2008:
Vice-President
(Accommodation)

Mr Don Goode
Hotel Manager
Rydges Southbank Hotel
Glenelg Street
SOUTH BRISBANE QLD 4101

From 3 June 2008:
Vice-President
(Accommodation)

Mr James Ferguson
Hotel Manager
Brisbane Marriott Hotel
515 Queen Street
BRISBANE QLD 4000

Election of Delegates

During the reporting year, there were no elections involving new representatives.

Trusteeships and/or Directorships

No committee members were involved in trusteeships or directorships on behalf of the Association as Directors of any superannuation fund.

Employees

The reporting unit employed no employees as at 31 December 2008.

Penalties Imposed

No penalties were imposed on the Association under the *Workplace Relations Act* during the reporting period, and no contingent penalties are foreseeable.



Robert Dellar
Secretary / Treasurer
2 June 2009

AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316

INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008

	Note	2008 \$	2007 \$
Revenue	3	167,500.89	136,502.55
Other expenses		<u>(167,500.89)</u>	<u>(136,502.55)</u>
Profit before income tax		-	-
Retained earnings at the beginning of the financial year		<u>1.00</u>	<u>1.00</u>
Profit attributable to the association		<u>1.00</u>	<u>1.00</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

**BALANCE SHEET
AS AT 31 DECEMBER 2008**

	Note	2008 \$	2007 \$
CURRENT ASSETS			
Trade and other receivables	4	1.00	1.00
TOTAL CURRENT ASSETS		1.00	1.00
TOTAL ASSETS		1.00	1.00
TOTAL LIABILITIES			
		-	-
NET ASSETS		1.00	1.00
EQUITY			
Retained earnings	5	1.00	1.00
TOTAL EQUITY		1.00	1.00

The accompanying notes form part of these financial statements.

AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008

1 Statement of Significant Accounting Policies

The financial report is a general purpose financial report and it has been prepared in accordance with Accounting Standards other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Associations Incorporation Act QLD and the requirements under s253 of the RAO Schedule.

The financial report is for an entity known as Australian Hotels Association Incorporated Queensland Branch as an individual entity. The association was incorporated in QLD under the Associations Incorporation Act 1981.

The financial report complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the association in the preparation of the financial report. Unless otherwise stated, the accounting policies have been consistently applied.

Statement of Compliance

First-time Adoption of Australian Equivalents to International Financial Reporting Standards

The financial report complies with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards ("AIFRS"). Compliance with AIFRS ensures that the full-year financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards ("IFRS").

These financial statements are the first to be prepared in accordance with AIFRS.

As a result of adopting AASB 1, adjustments resulting from the introduction of AIFRS have been restated for the comparative year ending excluding optional exemptions allowed under AASB 1.

The transition from Australian GAAP to AIFRS has been reconciled and is shown in Note 2.

Unless otherwise stated, the accounting policies set out below have been consistently applied to all years presented. The association has elected to adopt the exemptions available under AASB 1 relating to AASB 132: Financial Instruments: Disclosure and Presentation, and AASB 139: Financial Instruments: Recognition and Measurement. Refer to Note 13 for further details.

Reporting basis and conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of financial assets, financial liabilities and selected non-current assets for which the fair value basis of accounting has been applied.

AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008

Accounting Policies

Financial Instruments

Recognition

Financial instruments are initially recognised at cost on the trade date, which includes transaction costs, when the contractual rights or obligations exist. After initial recognition, financial instruments are measured as set out below:

Financial assets at fair value through profit and loss

A financial asset is classified in this category if it is acquired principally for the purpose of selling in the short term or if so designated by management and within the requirements of AASB 139. Unless designated as a hedge, derivatives are also categorised as held for trading. Realised and unrealised gains and losses arising from changes in the fair value is recognised in the income statement immediately.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities. It is the association's intention to hold these investments to maturity.

Available-for-sale financial assets

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

Financial liabilities

Non-derivative financial liabilities are brought to account at amortised cost, comprising original debt less principal payments and amortisation.

AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008

Derivative instruments

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in the income statement immediately unless the derivative is designated and effective as a hedging instrument, in which event, the timing of the recognition in the income statement depends on the nature of the hedge relationship.

Fair value

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the association establishes fair value by using valuation techniques. These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis and option pricing models.

Impairment

The association assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered in determining whether the security is impaired. Impairment losses are recognised in the income statement.

Revenue

Revenue from the providing of a service is recognised when the customer receives the service.

Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by Australian Accounting Standards or as a result of changes in accounting policy.

Critical accounting estimates and judgments

In preparing this financial report, the director was required to make estimates and assumptions. These estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008

	2008	2007
	\$	\$
2 Revenue		
Operating activities		
Rendering of services	167,500.89	136,502.55
Total revenue	167,500.89	136,502.55
3 Trade and Other Receivables		
Current		
Loan - Queensland Hotels Association	1.00	1.00
4 Retained Earnings		
Retained earnings at the beginning of the financial year	1.00	1.00
Retained earnings at the end of the financial year	1.00	1.00

5 Financial Instruments

Financial Risk Management

The association's financial instruments consists primarily of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases.

The association does not have any derivative instruments at 31 December 2008.

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

2008 2007
\$ \$

Pending Standards issued between the previous financial report and the current reporting date have no application to association.

AASB amendment	AASB Standard affected
2004-3	AASB 119: Employee Benefits
2005-1	AASB 139: Financial Instruments: Recognition and Measurement
2005-2	AASB 1023: General Insurance Contracts
2005-3	AASB 119: Employee Benefits
2005-4	AASB 139: Financial Instruments: Recognition and Measurement
2005-4	AASB 132: Financial Instruments: Disclosure and Presentation
2005-4	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-4	AASB 1023: General Insurance Contracts
2005-4	AASB 1038: Life Insurance Contracts
2005-5	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-5	AASB 139: Financial Instruments: Recognition and Measurement
2005-6	AASB 3: Business Combinations
2005-7	AASB 134: Interim Financial Reporting
2005-8	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-9	AASB 4: Insurance Contracts
2005-9	AASB 1023: General Insurance Contracts
2005-9	AASB 139: Financial Instruments: Recognition and Measurement
2005-9	AASB 132: Financial Instruments: Disclosure and Presentation
2005-10	AASB 132: Financial Instruments: Disclosure and Presentation
2005-10	AASB 101: Presentation of Financial Statements
2005-10	AASB 114: Segment Reporting
2005-10	AASB 117: Leases
2005-10	AASB 133: Earnings per Share
2005-10	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards
2005-10	AASB 4: Insurance Contracts
2005-10	AASB 1023: General Insurance Contracts
2005-10	AASB 1038: Life Insurance Contracts
2005-11	AASB 101: Presentation of Financial Statements
2005-11	AASB 112: Income Taxes
2005-11	AASB 132: Financial Instruments: Disclosure and Presentation
2005-11	AASB 133: Earnings per Share

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	\$	\$
2005-11	AASB 139: Financial Instruments: Recognition and Measurement	
2005-11	AASB 141: Agriculture	
2005-12	AASB 1038: Life Insurance Contracts	
2005-12	AASB 1023: General Insurance Contracts	
2005-13	AAS 25: Financial Reporting by Superannuation Plans	
2007-1	AASB 121: The Effects of Changes in Foreign Exchange Rates	
2007-2	AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards	
2004-3	AASB 1 : First-time Adoption of AIFRS	
2004-3	AASB 101: Presentation of Financial Statements	
2004-3	AASB 124: Related Party Disclosures	
2005-10	AASB 139: Financial Instruments: Recognition and Measeurement	
2007-1	AASB 119: Employee Benefits	

6 Association Details

The principal place of business of the association is: Level 3, 160 Edward St Brisbane QLD 4000

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

STATEMENT BY MEMBERS OF THE COMMITTEE

In the opinion of the committee the financial report as set out on pages 1 to 9:

1. Presents fairly the financial position of Australian Hotels Association Incorporated Queensland Branch as at 31 December 2008 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Australian Hotels Association Incorporated Queensland Branch 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:



Tom McGuire

Treasurer:



Robert Dellar

Dated this 7th **day of April 2009**

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

Scope

The Financial Report and Committee's Responsibility

The financial report comprises the balance sheet, income statement, statement of changes in equity, accompanying notes to the financial statements, and the statement by members of the committee for Australian Hotels Association Incorporated Queensland Branch (the association), for the year ended 31 December 2008.

The committee of the association is responsible for the preparation and true and fair presentation of the financial report in accordance with the Associations Incorporations Act QLD. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the association. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Associations Incorporations Act QLD, including compliance with Australian Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

Audit Opinion

In our opinion, the general purpose financial report of Australian Hotels Association Incorporated Queensland Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996.

Name of Firm: Mobbs & Company – Certified Practicing Accountants

Name of Auditor: *R.G. Hills*
R G Hills – Registered Public Company Auditor

Address: Suite 33, 22 King Street Caboolture QLD 4510

Dated this *8th* day of *April* 2009

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

CERTIFICATE BY MEMBERS OF THE COMMITTEE

I, Tom McGuire and I, Robert Dellar certify that:

- (a) We are members of the committee of Australian Hotels Association Incorporated Queensland Branch.
- (b) We will attend the annual general meeting of the association to be held on 2 June 2009.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This annual statement will be submitted to the members of the association at its annual general meeting.

Committee Member: _____


Tom McGuire

Committee Member: _____


Robert Dellar

Dated this 7th day of April 2009

**AUSTRALIAN HOTELS ASSOCIATION INCORPORATED
QUEENSLAND BRANCH
95 815 201 316**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008**

	2008	2007
	\$	\$
<hr/>		
REVENUE		
Contributions from Members	<u>167,500.89</u>	<u>136,502.55</u>
EXPENDITURE		
Affiliation Fees & Levies	<u>167,500.89</u>	<u>136,502.55</u>
Profit before income tax	<u>-</u>	<u>-</u>
Profit for the year	<u>-</u>	<u>-</u>
Retained earnings at the beginning of the financial year	<u>1.00</u>	<u>1.00</u>
Retained earnings at the end of the financial year	<u>1.00</u>	<u>1.00</u>

The accompanying notes form part of these financial statements.