



FAIR WORK
AUSTRALIA

27 July 2010

Mr Justin O'Connor
Chief Executive
Australian Hotels Association, Queensland Hotels Association

email: JOConnor@qha.org.au

Dear Mr O'Connor

Re: Financial Report for the Australian Hotels Association, Queensland Hotels Association for year ended 31 December 2009 – FR2009/10291

I acknowledge receipt of the financial report and revised designated officer's certificate for the Australian Hotels Association, Queensland Hotels Association (the Branch) for the year ended 31 December 2009. The report was lodged with Fair Work Australia on 7 June 2010 and the certificate was received on 19 July 2010.

The financial report has now been filed.

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.

Committee of Management statement

Consistency with other reporting units

Paragraph 25 of the General Manager's Reporting guidelines, as made under section 255 of the Act states:

'The committee of management statement must include declarations by the committee of management as to whether in the opinion of the committee of management

. . .

- (e) (iv) *where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation;'*

The Committee of Management's Statement at item (e)(iv) refers to *'the organisation does not consist of 2 or more reporting units'*. The Australian Hotels Association (QLD) Branch is a Branch of the Australian Hotels Association which is registered under the *Fair Work (Registered Organisations) Act 2009* (the Act). The statement should indicate whether or not the financial records have been kept in a consistent manner to each of the other reporting units of the organisation.

I suggest, if the records have been kept in a consistent manner to each of the organisation's reporting units, that the words *'the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation'* are used in future Committee of Management statements.

Notes to Financial Reports

The notes to the financial statements contains the statement '*The association was incorporated in Queensland under the Associations Incorporation Act 1981*'. The Australian Hotels Association (Queensland Branch) is registered under the *Fair Work (Registered Organisations) Act 2009* not the Associations Incorporation Act 1981 and the notes should reflect this relationship. Could the Branch ensure that future reports indicate that '*The association is registered under the Fair Work (Registered Organisations) Act 2009*'.

Notice under Section 272(5) of the Act

As you are aware, the notes to the financial statements are required to include a notice drawing attention to the fact that information that is prescribed by the *Fair Work (Registered Organisations) Regulations 2009* is available to members on request.

The wording of section 272(5) of the Act is as follows (emphasis added):

*'(5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section **and setting out those subsections.**'*

Would you please ensure in future that the Notes contain this extract of the Act, word for word:

'272 Information to be provided to members or General Manager

(1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) A reporting unit must comply with an application made under subsection (1).

Note: This subsection is a civil penalty provision (see section 305).'

Note 5 - Company Details

Note 5 makes reference to the Branch details but refers to the entity as a Company. Could the Branch ensure that future reports refer to the Branch or reporting unit.

Audit Report

The opening paragraph of the Audit Report appears to be missing text at its conclusion. Could the Branch ensure that future Auditor Reports contain reference to all instruments relied upon to compile the report.

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

**AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH)
AND ITS CONTROLLED ENTITIES**

Designated Officer's Certificate

for the year ended 31st December 2009

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 14 April 2010; and
- that the full report was presented to an Annual General Meeting of members and a meeting of the State Board of the reporting unit on 2 June 2010 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



Thomas Harrington McGuire

19 July 2010

4 June 2010

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 2009

Enclosed for your consideration please find the Annual Financial Return for the Australian Hotels Association Queensland Branch for the FY ended 31 December 2009. The following documents are attached:

- Operating Report;
- Committee's Report;
- Auditor's Independent Declaration;
- Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements;
- Committee of Management Statement; and
- Independent Audit Report.

I confirm that the revised Accounts were approved by a meeting of the Board of the Australian Hotels Association (Queensland Branch) held on 2 June 2010.

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

Yours faithfully



Justin O'Connor
Chief Executive

Enc:

AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH) AND ITS CONTROLLED ENTITIES

OPERATING REPORT 2009 FOR THE YEAR ENDED 31ST DECEMBER 2009

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 2009. It is provided as a standing requirement of s254(20(a) of the *Fair Work (Registered Organisations) Act 2009*.

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;
- Provision of industrial support to members including advice on legal and legislative matters, contractual obligations, regulatory compliance, and industrial award interpretation and application;
- Organization and delivery of a range of industry and member events relevant to the hotel industry; and
- Act as an information and distribution source between the Federal and State Associations to best serve the interests of the members.

The results of these efforts were to advance the business interests of the Queensland hotel industry, and to contribute to Federal Government consideration of Australia's liquor licensing, gambling, electronic gaming and industrial relations policies and regulations. The following specific activities were undertaken:

- Making submissions to the Productivity Commission's Inquiry into Australia's gambling industry;
- Making submissions to the Australian Government Inquiry into Australia's New Taxation System (the Henry Report); and
- Supervise the recruitment and selection of a new Chief Executive Officer for the Australian Hotels Association.

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

Number of Members

As at 31 December 2009, the Association recorded 842 financial members.

Employees

The reporting unit employed no employees as at 31 December 2009.

Members' Rights of Resignation

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

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

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

Vice-President
(Accommodation)

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

Secretary/Treasurer

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

Election of Delegates

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

Trusteeships and/or Directorships

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 organization.

Auditor being an Approved Auditor

The independent Audit Report contained in these reports was provided by Mr Jamie Mobbs CPA, of Mobbs & Company Certified Practicing Accountants. It is confirmed that Mr Mobbs is a registered Public Company Auditor, and such information is disclosed in the Independent Audit Report dated 6th April 2010.

Penalties Imposed

No penalties were imposed on the Association under either the *Workplace Relations Act of the Fair Work Act 2009* during the reporting period, and no contingent penalties are foreseeable.



Robert Dellar
Secretary / Treasurer
31 March 2010

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

**Annual Financial Report For The Year Ended
31 December 2009**



Australian Hotels Association (Qld) Branch

31 December 2009

ABN: 95 815 201 316

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AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

COMMITTEE'S REPORT

Your committee members present their report on the Australian Hotels Association (Qld) Branch for the financial year ended 31 December 2009.

The names of the committee members in office at any time during, or since the end of, the year are:

Tom McGuire
Michael White
Robert Dellar
William Cordwell
John Paine
James Ferguson
Alfred Zeller

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

The profit of the association for the financial year amounted to \$0.

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

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

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

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the association.

No person has applied for leave of Court to bring proceedings on behalf of the association or intervene in any proceedings to which the association is a party for the purpose of taking responsibility on behalf of the association for all or any part of those proceedings.

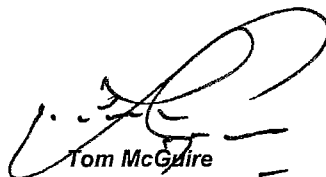
The association was not a party to any such proceedings during the year.

Auditor's Independence Declaration

A copy of the auditor's independence declaration is set out on page 2.

Signed in accordance with a resolution of the Committee Members:

Director



Tom McGuire

Director



Robert Dellar

Dated this

31st

day of March 2010



AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

AUDITOR'S INDEPENDENCE DECLARATION TO THE COMMITTEE MEMBERS

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2009 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.

Name of Firm Mobbs & Company

Name of Partner Jamie Mobbs CPA

Date 06/04/2010

Address Suite 33 The Lakes Centre

22 King Street

Caboolture QLD 4510

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

INCOME STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2009

	Note	2009 \$	2008 \$
Revenue	2	209,215	167,501
Capitation Fees		(209,215)	(167,501)
Profit attributable to members of the entity		<u>-</u>	<u>-</u>

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

BALANCE SHEET

AS AT 31 DECEMBER 2009

	Note	2009 \$	2008 \$
ASSETS			
CURRENT ASSETS			
Trade and other receivables	3	202	1
TOTAL CURRENT ASSETS		<u>202</u>	<u>1</u>
TOTAL ASSETS		<u>202</u>	<u>1</u>
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>202</u>	<u>1</u>
EQUITY			
Retained earnings		1	1
Prior Year Adjustment		201	-
TOTAL EQUITY		<u>202</u>	<u>1</u>

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Note	Retained Earnings (accumulated losses) \$	Total \$
Balance at 1 January 2008		1	1
Profit for the year		-	-
Balance at 31 December 2008		1	1
Profit for the year		-	-
Prior Year Adjustment		201	201
Balance at 31 December 2009		202	202

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2009

	Note	2009	2008
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		209,215	167,501
Payments to suppliers and employees		(209,215)	(167,501)
Net cash provided by operating activities		-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Net cash used in investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by (used in) financing activities		-	-
Net (decrease) increase in cash held		-	-
Cash at beginning of financial year		-	-
Cash at end of financial year		-	-

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

This general purpose financial report has been prepared for Australian Hotels Association (Qld) Branch as an individual entity. The association was incorporated in Queensland under the Associations Incorporation Act 1981.

Note 1 Statement of Significant Accounting Policies

Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board, the requirements of the Associations Incorporation Act QLD and the requirements under s253 of the RAO Schedule of the Workplace Relations Act 1996.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

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.

(a) Revenue

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

(b) Goods and Services Tax (GST)

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

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

(c) Comparative Figures

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

(d) New Accounting Standards for application in future periods

The AASB has issued new, revised and amended standards and interpretations that have mandatory application dates for future reporting periods and which the Company has decided not to early adopt. A discussion of those future requirements and their impact on the Company is as follows:

- AASB 101: Presentation of Financial Statements, AASB 2007-8: Amendments to Australian Accounting Standards arising from AASB 101, and AASB 2007-10: Further Amendments to Australian Accounting Standards arising from AASB 101 (all applicable to annual reporting periods commencing from 1 January 2009). The revised AASB 101 and amendments supersede the previous AASB 101 and redefine the composition of financial statements including the inclusion of a statement of comprehensive income. There will be no measurement or recognition impact on the company. If an entity has made a prior period adjustment or reclassification, a third balance sheet as at the beginning of the comparative period will be required.

The company does not anticipate early adoption of any of the above reporting requirements and does not expect them to have any material effect on the company's financial statements.

Note 2 Revenue and Other Income

	Note	2009 \$	2008 \$
Other revenue			
— Capitation Levy - Qld Hotels Association (Southern Zone)		209,215	167,501
Total other revenue		<u>209,215</u>	<u>167,501</u>

Note 3 Trade and Other Receivables

	Note	2009 \$	2008 \$
CURRENT			
Loan - Queensland Hotels Association		1	1
		<u>1</u>	<u>1</u>
ATO Debtor - Integrated Client Account		201	-
Total current trade and other receivables		<u>202</u>	<u>1</u>

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

This general purpose financial report has been prepared for Australian Hotels Association (Qld) Branch as an individual entity. The association was incorporated in Queensland under the Associations Incorporation Act 1981.

Note 4 Events After the Balance Sheet Date

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

Note 5 Company Details

The registered office of the company is:

Australian Hotels Association (Qld) Branch
Level 3
160 Edward Street
Brisbane QLD 4000

The principal place of business is:

Australian Hotels Association (Qld) Branch
Level 3
160 Edward Street
Brisbane QLD 4000

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

COMMITTEE OF MANAGEMENT STATEMENT

On the 31st of March, 2010 the Committee of Management of Australian Hotels Association (Qld) Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2009:

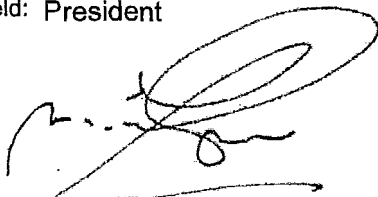
The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (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;
- (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 RAO Schedule and the RAO Regulations; and
 - (iv) the organisation does not consist of 2 or more reporting units; and
 - (v) no information has been sought in any request of a member of the reporting unit or a Registrar under section 272 of the RAO Schedule during the period; and
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: Tom McGuire

Title of Office held: President

Signature:



Date:

31 March 2010



INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

ABN: 95 815 201 316

We have audited the accompanying financial report of Australian Hotels Association (Qld) Branch, which comprises the balance sheet as at 31 December 2009, and the income statement, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the

The Responsibility of the Committee for the Financial Report

The committee members are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are appropriate to meet the requirements of the *Associations Incorporations Act QLD* and the *Workplace Relations Act 1996*, and are appropriate to meet the needs of the members. The committee's responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee members' financial reporting requirements. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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


Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Auditor's Opinion

In our opinion, the general purpose financial report of Australian Hotels Association (Qld) 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 Practising Accountants

Name of Partner:  Jamie Mobbs CPA

Address: Suite 33 The Lakes Centre
22 King Street
Caboolture QLD 4510

Dated this 6th day of April 2010