



FAIR WORK  
COMMISSION

18 September 2013

Mr Justin O'Connor  
Chief Executive, Queensland Branch  
Australian Hotels Association  
GPO Box 343  
BRISBANE QLD 4001

Dear Mr O'Connor,

**Re: Lodgement of Financial Statements and Accounts - Australian Hotels Association, Queensland Branch - for year ended 31 December 2012 (FR2012/580)**

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 12 June 2013. Two statements correcting transcription errors were also provided on 17 September 2013.

I draw your attention to my letter of 12 August 2013 in relation to the previous year's report and the issue of the correct form of the Committee's declaration regarding the keeping of records consistent, as far as practicable, with other reporting units (i.e. branches) of the organisation, which should be reflected in next year's financial report.

The documents have been filed.

Yours sincerely

Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

05 June 2013

Mr Kevin Donnellan  
Organisations, Research & Advice  
Fair Work Commission  
GPO Box 1994  
MELBOURNE VIC 3001



Dear Mr Donnellan

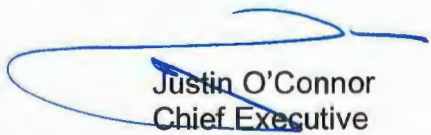
**Subject: Financial Return for Financial Year Ended 31 December 2012 for the Australian Hotels Association (Queensland Branch)**

Enclosed for your consideration please find the Annual Financial Return for the Australian Hotels Association Queensland Branch for the FY ended 31 December 2012. The following documents are attached:

- Committee's Report;
- Operating 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.

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 2011 FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2012**

### **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 2012. It is provided as a standing requirement of the *Fair Work (Registered Organisations) Act 2009*.

### **Principal Objects and Activities of the Association**

The principal objects and activities 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;
- Provision of information and advice for members providing relevant and up-to-date material relevant to hotels;
- 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 and State Government consideration of Australia's liquor licensing, gambling, electronic gaming, industrial relations, and occupational health and safety policies and regulations.

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

### **Number of Members**

As at 31 December 2012, the Association recorded 831 financial members.

### **Employees**

The reporting unit employed no employees as at 31 December 2012.

## **Members' Rights and Manner 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.

## **Members of the 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 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.

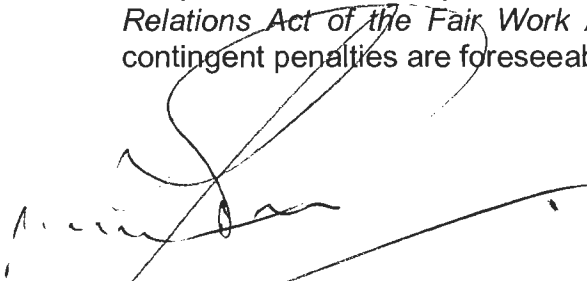
Mr Stuart McDonald, Hotelier of the Manly Hotel, Manly, Queensland, and who is a member of the Association, is a Director of Intrust Superannuation Fund and represents the Association in that role.

### **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 10 May 2013.

### **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.



T.H. McGuire  
President  
10 May 2013

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

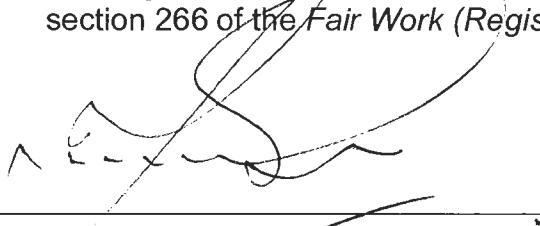
**Designated Officer's Certificate**

**for the year ended 31<sup>st</sup> December 2012**

*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 10 May 2013; 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 4 June 2013 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



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Thomas Harrington McGuire

07 June 2013

# AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

Annual Financial Report For The Year Ended  
31 December 2012

Mobbs & Company  
CERTIFIED PRACTISING ACCOUNTANTS

more than just a bean counter.



income tax GST tax planning business planning audit self managed super

# Australian Hotels Association (Qld) Branch

31 December 2012

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*Audited By:*

**Mobbs & Company**  
CERTIFIED PRACTISING ACCOUNTANTS

➤ more than just a bean counter.



➤ income tax ➤ GST ➤ tax planning ➤ business planning ➤ audit ➤ self managed super



# Australian Hotels Association (QLD) Branch

ABN: 95 815 201 316

## Financial Report for the Year Ended 31 December 2012

### COMMITTEE'S REPORT

Your committee members present this report on the Australian Hotels Association (QLD) Branch for the financial year ended 31 December 2012.

#### **Committee**

The names of each person who has been a committee member during the year and to the date of this report 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.

#### **Principal Activities**

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

No significant changes in the nature of the association's activity occurred during the financial year.

#### **Operating Results**

The profit of the association amounted to \$0 (2011: \$0).

#### **Significant Changes in State of Affairs**

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.

#### **Future Developments**

The association expects to maintain the present status and level of operations.

#### **Environmental Issues**

The association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

#### **Indemnifying Officers or Auditor**

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.

Australian Hotels Association (QLD) Branch

COMMITTEE'S REPORT

**Proceedings on Behalf of the Entity**

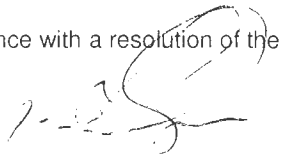
No person has applied for leave of Court to bring proceedings on behalf of the association or intervene in any proceedings to which the association is a party for the purpose of taking responsibility on behalf of the association for all or any part of those proceedings.

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

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 31 December 2012 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Committee Members.



Director

Tom McGuire

Dated this

10th

day of

1/11/13

2013

Australian Hotels Association (QLD) Branch

AUDITOR'S INDEPENDENCE DECLARATION

TO THE COMMITTEE OF AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2012 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 Pty Ltd



Name of Partner – Jamie Mobbs CPA

Address – Level 2 Regatta Corporate, 2 Innovation Parkway, Birtinya Qld 4575

Date **10 MAY 2013**

## Australian Hotels Association (QLD) Branch

### INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2012

	<b>Note</b>	<b>2012</b>	<b>2011</b>
		<b>\$</b>	<b>\$</b>
Capitation fees received – Queensland Hotels Association Union of Employers		138,900	75,900
Capitation levy paid - Australian Hotels Association (Org code 024N)		(138,900)	(75,900)
Total comprehensive income attributable to members of the entity		<u>-</u>	<u>-</u>

## Australian Hotels Association (QLD) Branch

### STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2012

	Note	2012	2011
		\$	\$
<b>ASSETS</b>			
CURRENT ASSETS			
Trade and other receivables	3	1	1
<b>TOTAL CURRENT ASSETS</b>		<b>1</b>	<b>1</b>
<b>TOTAL ASSETS</b>		<b>1</b>	<b>1</b>
<b>NET ASSETS</b>		<b>1</b>	<b>1</b>
<b>EQUITY</b>			
Retained Earnings		1	1
Prior Year Adjustment		-	-
<b>TOTAL EQUITY</b>		<b>1</b>	<b>1</b>

Australian Hotels Association (QLD) Branch

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2012

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2010	1	1
Profit attributable to the entity	-	-
<b>Balance at 31 December 2010</b>	<u>1</u>	<u>1</u>
Profit attributable to the entity	-	-
<b>Balance at 31 December 2011</b>	<u>1</u>	<u>1</u>
Profit attributable to the entity	-	-
<b>Balance at 31 December 2012</b>	<u><u>1</u></u>	<u><u>1</u></u>

## Australian Hotels Association (QLD) Branch

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2012

	Note	2012	2011
		\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from Queensland Hotels Association Union of Employers		138,900	75,900
Payments to Australian Hotels Association (Org code 024N)		(138,900)	(75,900)
Net cash generated from operating activities		-	-
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net cash used in investing activities		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net cash used in financing activities		-	-
Net increase in cash held		-	-
Cash and cash equivalents at beginning of the financial year		-	-
Cash and cash equivalents at the end of the financial year		-	-

## Australian Hotels Association (QLD) Branch

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

The financial statements cover Australian Hotels Association (QLD) Branch as an individual entity, registered under the *Fair Work (Registered Organisations) Act 2009*.

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### **Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the requirements under Fair Work (Registered Organisations) Act 2009.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

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

##### **Accounting Policies**

###### **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 Australian 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. Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

###### **e. New Accounting Standards for Application in Future Periods**

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The company has decided against early adoption of these standards.

#### NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR GENERAL MANAGER

- (1) A member of a reporting unit, or the Chief Executive Officer, 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).



## Australian Hotels Association (QLD) Branch

### NOTE 3: TRADE AND OTHER RECEIVABLES

	Note	2012	2011
		\$	\$
CURRENT			
Loan – Queensland Hotels Association Union of Employers		1	1
		1	1
ATO Debtor – Integrated Client Account		-	-
		-	-
Total current trade and other receivables		1	1

### NOTE 4: EVENTS AFTER THE REPORTING PERIOD

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.

### NOTE 5: RELATED PARTY TRANSACTIONS

#### Related Parties

The association's main related party is Queensland Hotels Association Union of Employers who pays an annual capitation levy to the association. There are no outstanding balances owed by Queensland Hotels Association Union of Employers as at 31 December 2012.

Australian Hotels Association (Qld) Branch shares the same officeholders and members as Queensland Hotels Association Union of Employers. Queensland Hotels Association Union of Employers is committed to ensuring the financial stability of Australian Hotels Association (Qld) Branch through their membership and Board obligations.

Queensland Hotels Association Union of Employers is responsible for managing the cash inflows and outflows of Australian Hotels Association (Qld) Branch.

### NOTE 6: ENTITY DETAILS

The registered office of the association is:

Australian Hotels Association (QLD) Branch  
Level 14 Icon Place  
270 Adelaide Street  
Brisbane QLD 4000

The principal place of business is:

Australian Hotels Association (QLD) Branch  
Level 14 Icon Place  
270 Adelaide Street  
Brisbane QLD 4000

Australian Hotels Association (QLD) Branch

COMMITTEE OF MANAGEMENT STATEMENT

On the 10th of May, 2013 the Committee of Management of Australian Hotels Association (QLD) Branch passed the following resolutions in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2012:

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 Fair Work (Registered Organisations) Regulations 2009; 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 Fair Work (Registered Organisations) Act 2009 during the period; and
  - (vi) No orders have been made by the Commission under section 273 of the Fair Work (Registered Organisations) Regulations 2009 during the period.

For Committee of Management: Tom McGuire

Title of Office held:

Signature:   
\_\_\_\_\_

Dated this 10th day of May 2013



Incorporating George Crokidas - Accountant

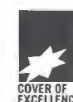
INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

- income tax
- GST
- tax planning
- business planning
- audit
- self managed super

ABN 13 097 913 909



Mobbs and Company is a CPA Practice



Liability limited by a scheme approved under Professional Standards Legislation.

We have audited the accompanying financial report of Australian Hotels Association (QLD) Branch (the association), which comprises the statement of financial position as at 31 December 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee members' declaration.

*The Responsibility of the Committee for the Financial Statements*

The committee members of the association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), and the *Fair Work (Registered Organisations) Act 2009* and for such internal control as the committee determine is necessary to enable the preparation of the financial report that is free from material misstatement whether due to fraud or error.

*Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's 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.

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

**WEST END**

- A. Unit F3 "The Precinct", 12 Browning Street  
West End QLD 4101
- A. PO Box 5194 West End QLD 4101
- P. 07 3844 6960 F. 07 3844 2838
- E. westend@mobbsandcompany.com

The accompanying notes form part of these financial statements.

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Australian Hotels Association (QLD) Branch

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

*Independence*

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

*Opinion*

In our opinion, the financial report presents fairly, in all material respects, the financial position of Australian Hotels Association (QLD) Branch as of 31 December 2012, and its financial performance and cash flows for the year then ended in accordance with the Australian Accounting Standards (including Australian Accounting Interpretations) and the requirements imposed by the Fair Work (Registered Organisations) Act 2009.

*Basis of Accounting and Restriction on Distribution*

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Australian Hotels Association (Qld) Branch to meet its financial reporting obligations. As a result, the financial report may not be suitable for another purpose.

Name of firm: Mobbs & Company Pty Ltd



Name of partner: Jamie Mobbs CPA

Address: Level 2 Regatta Corporate, 2 Innovation Parkway, Birtinya Qld 4575

Dated this 10<sup>th</sup> day of May 2013