



FAIR WORK
COMMISSION

2 July 2014

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 2013 (FR2013/479)

I acknowledge receipt of the financial report of the Australian Hotels Association, Queensland Branch ('the reporting unit') for the year ended 31 December 2013, which was lodged on 13 June 2014. An amended Committee of Management Statement was received today.

The financial report has been filed. It has been filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 31 December 2014 may be subject to an advanced compliance review.

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 for 2013. The Fair Work Commission will confirm these matters have been addressed prior to filing next year's report.

Auditor's report: declaration regarding going concern

Paragraph 39¹ of the new reporting guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statement.²

Disclosure of non-occurring Activities under Reporting Guidelines

Items 13, 15, 17, 19, 21, 23, and 25 of the new Reporting Guidelines³ state that if the activities identified in the items to which each relates have not occurred in the reporting period, a statement to this effect (or a nil balance for each such activity⁴) must be included in the notes to

¹ item 45 of the previous Reporting Guidelines that applied to 2013

² See also item 38 of the new Reporting Guidelines which requires an auditor to make a declaration in respect of his or her approved status under the Act.

³ Items 14, 16, 18, 20, 22, 24 and 26 of the previous Reporting Guidelines

⁴ E.g. Note 8A, Note 17, in model financial statements at

https://www.fwc.gov.au/documents/documents/organisations/reporting_guidelines/Model-financial-statements.pdf

the GPFR. I note that for items 10, 11, 12, 14, 16, 18, 20, 22 and 24⁵ no such disclosures were made. In future, please ensure that a statement is included for any and all activities that did not occur during the reporting period.

If you have any queries regarding this letter, I may be contacted on (02) 6746 3283 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

⁵ New Reporting Guidelines (4th ed.)

11 June 2014

Regulatory Compliance Branch
Fair Work Commission
80 William Street
EAST SYDNEY NSW 2011

Email: orgs@fwc.gov.au

Dear Sir or Madam

**Subject: Financial Return for Financial Year Ended 31 December 2013 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 2013. 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 2013 FOR THE YEAR ENDED 31ST DECEMBER 2013

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 2013. 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;
- Provide industrial support to members including advice on legal and legislative matters, contractual obligations, regulatory compliance, and industrial award interpretation and application;
- Provide information and advice for members on up-to-date issues and material relevant to hotels;
- Organize and deliver a range of industry and member events relevant to the hotel industry;
- Organize and deliver a range of industry training relevant to the hotel industry; and
- Act as an information and distribution source between the AHA National Office and State Branches of the Association 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, vocational and youth training, 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 2013, the Association recorded 850 financial members.

Employees

The reporting unit employed no employees as at 31 December 2013.

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:

President

Senior Vice President

Vice-President
(Accommodation)

Secretary/Treasurer

Incumbent:

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

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

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

Vacant
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. Elections for Divisional, Zone and State Board representatives and officers have been scheduled with the Australian Electoral Commission for the first half of 2014.

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 30 April 2014.

Penalties Imposed

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



T.H. McGuire
President
30 April 2014

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

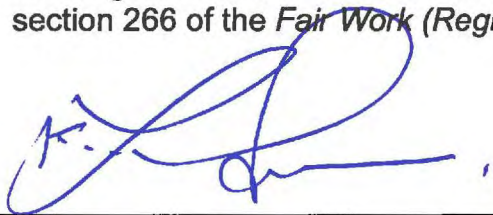
Designated Officer's Certificate

for the year ended 31st December 2013

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 30 April 2014; 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 3 June 2014 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



Thomas Harrington McGuire

10 June 2014



**AUSTRALIAN HOTELS
ASSOCIATION
(QUEENSLAND BRANCH)**

**AUDITED FINANCIAL ACCOUNTS
FOR 2013**

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

**Annual Financial Report
For The Year Ended 31 December 2013**

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

31 December 2013

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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

COMMITTEE REPORT

Your committee members present this report on the Australian Hotels Association (Qld) Branch for the financial year ended 31 December 2013.

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
Will Cordwell

John Paine
James Ferguson
Alfred Zellar

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 Hotel 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 for the year amounted to \$0 (2012: \$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 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

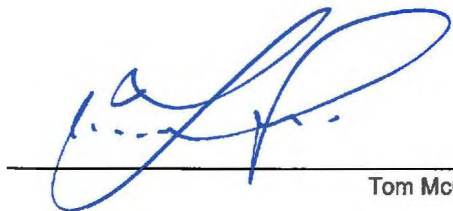
No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the association.

Proceedings on Behalf 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.

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



Tom McGuire

Dated this

27th

day of

April

2014

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

INCOME STATEMENT

For The Year Ended 31 December 2013

	Note	2013 \$	2012 \$
Capitation fees received - Queensland Hotels Association Union of Employers		158,777	138,900
Capitation levy paid - Australian Hotels Association (Org code 024N)		-158,777	(138,900)
Profit for the year		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial statements.

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

STATEMENT OF FINANCIAL POSITION

For The Year Ended 31 December 2013

	NOTE	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Trade and other receivables	3	1	1
TOTAL CURRENT ASSETS		<u>1</u>	<u>1</u>
TOTAL ASSETS		<u>1</u>	<u>1</u>
LIABILITIES AND EQUITY			
EQUITY			
Retained earnings		1	1
TOTAL EQUITY		<u>1</u>	<u>1</u>
TOTAL LIABILITIES AND EQUITY		<u>1</u>	<u>1</u>

See auditor's report and accompanying notes to financial statements.

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

STATEMENT OF CHANGES IN EQUITY

For The Year Ended 31 December 2013

	Retained Earnings	Total
	\$	\$
Balance at 1 January 2011	1	1
Profit attributable to the members	-	-
Balance at 31 December 2011	<u>1</u>	<u>1</u>
Profit attributable to the members	-	-
Balance at 31 December 2012	<u>1</u>	<u>1</u>
Profit attributable to the members	-	-
Balance at 31 December 2013	<u>\$ 1</u>	<u>\$ 1</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

STATEMENT OF CASH FLOWS

For The Year Ended 31 December 2013

	Note	2013 \$	2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Queensland Hotels Association Union of Employers		158,777	138,900
Payments to Australian Hotels Association (Org code 024N)		(158,777)	(138,900)
Net cash generated from operating activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Net cash used in investing activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash used in financing activities		<u>-</u>	<u>-</u>
Net increase in cash held		-	-
Cash at the beginning of the financial year		-	-
Cash at the end of the financial year		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial statements.

AUSTRALIAN HOTELS ASSOCIATION (QLD) BRANCH

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 31 December 2013

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 the *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 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 expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows 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 committee has decided against early adoptions 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).

NOTE 3: TRADE AND OTHER RECEIVABLES

	2013 \$	2012 \$
Loan - Queensland Hotels Association Union of Employers	1	1
Total Trade and Other Receivables	<u>1</u>	<u>1</u>

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 2013.

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 the cash inflows and outflows of Australian Hotels Association (Qld) Branch.

NOTE 6: ENTITY DETAILS

The registered office of the company 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

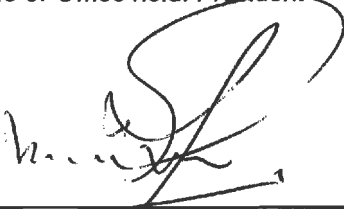
On the ...29TH ofApril, 2014 the Committee of Management of Australian Hotels Association (Qld) Branch passed the following resolutions in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2013:

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 has, as far as practicable, kept its financial records in a consistent manner to each of the other reporting units within the organisation (the Australian Hotels Association); 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 the Committee of Management: Tom McGuire

Title of Office held: President



Dated this 30th day of April 2014

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

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 2013, 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 of Management statement.

The Responsibility of the Committee for the Financial Statements

The committee of management of the association are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), and the *Fair Work (Registered Organisations) Act 2009* and for such internal controls as the committee determine is necessary to enable the preparation of the financial statements 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 statements based on our audit. We have 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 of the financial report that gives a true and fair view 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.

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 2013, 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 and Company
Name of partner: Jamie Mobbs CPA
Address: Unit F3 The Precinct, 12 Browning Street, West End Qld 4104

Dated this 30th day of April 2014