



4 July 2017

Mr Thomas McGuire
President, Queensland Branch
Australian Hotels Association

By email: bhogan@qha.org.au

CC: Auditor, Jamie Mobbs

Dear Mr McGuire,

Australian Hotels Association, Queensland Branch - Financial Report for the year ended 31 December 2016 - [FR2016/357]

I acknowledge receipt of the financial report of the Queensland Branch of the Australian Hotels Association. The documents were lodged with the Registered Organisations Commission ('the ROC') on 14 June 2017.

The financial report has now been filed. The financial report was filed based on a primary review. This involved confirming whether 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 period ending 31 December 2017 may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged. However I make the following comments to assist you when you next prepare a financial report. The ROC will confirm this issue has been addressed prior to filing next year's report.

New Format for Auditor's Statement

The Auditing and Assurance Standards Board (AUASB) has released new requirements for auditor reports effective for financial reporting periods ending on or after 15 December 2016. The Auditor's Statement for the organisation/branch was not prepared in accordance with the new format required by ASA 700 *Forming an Opinion and Reporting on a Financial Report*.

Please ensure that the auditor's statement in relation to next year's financial report is prepared in accordance with ASA 700.

Reporting Requirements

On the ROC website is a number of factsheets in relation to the financial reporting process and associated timelines. The most recent copy of the Reporting Guidelines¹ and a model set of

¹ New Reporting Guidelines will apply to organisations and branches with financial years commencing on or after 1 July 2017. Updates and information on the new guidelines will be provided through the ROC website and the [subscription service](#).

financial statements can also be found. The ROC recommends reporting units use this model as it will assist in ensuring compliance with the RO Act, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

If you have any queries regarding this letter, please contact me via email at stephen.kellett@roc.gov.au.

Yours faithfully

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
Financial Reporting
Registered Organisations Commission

AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND HOTELS ASSOCIATION)

s.268 Fair Work (Registered Organisations) Act 2009

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

for the period ended 31 December 2016

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

- That the documents lodged herewith are copies of the full report for the Australian Hotels Association (Queensland Hotels Association) for the period ended 31 December 2016 referred to in s.268 of the Fair Work (Registered Organisations) Act 2009 comprising of
 - o The financial statements for the organisation
 - o Committee of Management meeting minutes from 16 March 2017.
 - o The signed audit report for the financial statements.
 - o The Operating Report for the AHA (QHA) for the period ending 31 December 2016
- That the Full Report was provided to Members of the reporting unit from 4 April, 2017 fulfilling the at least 21 days prior to the Annual General Meeting.
- The Full Report was presented to the Annual General Meeting on 6 June 2017



Thomas Harrington McGuire

President

Australian Hotels Association (Queensland Hotels Association)

Dated: 13/6/2017

Australian Hotels Association (Queensland Branch)

Financial Statements
For the year ended 31 December 2016

Mobbs & Company
CERTIFIED PRACTICING ACCOUNTANTS

Australian Hotels Association (Queensland Branch)

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AUSTRALIAN HOTELS ASSOCIATION (QUEENSLAND BRANCH) AND ITS CONTROLLED ENTITIES

OPERATING REPORT 2016 FOR THE PERIOD ENDED 31ST DECEMBER 2016

Introduction

The Committee presents its report on the reporting unit for the financial year ended 31 December 2016.

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 2016. 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 Branch 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 topical industry issues, policies, and material relevant to hotels;
- Organize and deliver a range of industry and member events relevant to the hotel industry;
- Publish and distribute information, brochures, newsletters and magazines aimed at information and educating members across a diverse range of disciplines and subjects;
- Organize and deliver a range of industry training relevant to the hotel industry; and
- Act as an information and distribution source for the Queensland Branch, and between the AHA National Office and State Branches of the Association to best serve the interests of the members.

The result of these efforts was 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 2016, the Association recorded 838 financial members.

Number of employees

The reporting unit employed no employees as at 31 December 2016.

Significant changes in the Association's financial affairs and 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 accurately reflected in the financial accounts attached to this report.

Members' rights to resign 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.

Members of the Committee of Management

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

Appointment:

President

Senior Vice President

Incumbent:

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

Mr Richard Deery
Hotel Owner
Story Bridge Hotel
200 Main Street
KANGAROO POINT QLD 4169

Vice-President
(Accommodation Hotels Division)

Mr John Douglas
Hotel Manager
Brisbane Marriott Hotel
515 Queen Street
BRISBANE QLD 4000
(to 1 Nov 2015)

Vice-President

Mr Scott Armstrong
Hotel Manager
PO Box 600
PALMWOODS QLD 4555

Vice-President

Mr Bradley Fitzgibbons
Hotel Manager
153 Margaret Street
Toowoomba QLD 4350

Secretary/Treasurer

Mr Tony Condon
AHA (Qld Branch)
GPO Box 343
BRISBANE QLD 4001

Election of Delegates

During the reporting year, multi-tier elections were held and finalized in November 2016 for Divisional and Zone representatives, officers of Zone Committees and State Board representatives, officers of the State Board and delegates to the representatives of delegates to the National Board of the AHA, and for delegates to the National Board of the AHA Accommodation Hotels Division.

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 Justin O'Connor, and who was a staff member of the Association until September 2016 in the role of Chief Executive, is a director/trustee of Intrust Superannuation Fund.

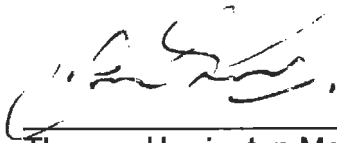
Auditor being an Approved Auditor

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 ___ / ___ / 2017.

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.



Thomas Harrington McGuire

President

4/4 / 2017

Australian Hotels Association (Queensland Branch)
Operating Report
For the year ended 31 December 2016

Your committee members present this report on the Australian Hotels Association (Queensland Branch) for the financial year ended 31 December 2016.

Committee Members

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

Tom McGuire
 Brad Fitzgibbons
 Tony Condon
 Richard Deery
 Scott Armstrong
 William Cordwell
 Peter Britain
 John Douglas

Principal Activities

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

Significant Changes

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

Operating Result

The profit for the year amounted to

Year ended 31 December 2016	Year ended 31 December 2015
\$	\$
-	-

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



Tom McGuire (Chairman)

Dated:

16/3/17.

Australian Hotels Association (Queensland Branch)
Income and Expenditure Statement
For the year ended 31 December 2016

	2016	2015
	\$	\$
<hr/>		
Income		
Capitation fees - QHA Union of Employers	<u>198,325</u>	<u>199,677</u>
Total income	<u>198,325</u>	<u>199,677</u>
 Expenses		
Capitation levy - AHA (Org code 024N)	<u>198,325</u>	<u>199,677</u>
Total expenses	<u>198,325</u>	<u>199,677</u>
Profit from ordinary activities before income tax	-	-
Income tax revenue relating to ordinary activities	-	-
Net profit attributable to the association	-	-
Total changes in equity of the association	-	-
 Opening retained profits	1	1
Net profit attributable to the association	-	-
Closing retained profits	<u>1</u>	<u>1</u>

Australian Hotels Association (Queensland Branch)
Statement of Financial Position as at 31 December 2016

	Note	2016 \$	2015 \$
Assets			
Current Assets			
Receivables	<u>3</u>	<u>1</u>	<u>1</u>
Total Current Assets		<u>1</u>	<u>1</u>
Total Assets		<u>1</u>	<u>1</u>
Net Assets		<u>1</u>	<u>1</u>
 Equity			
Retained profits		<u>1</u>	<u>1</u>
Total Members' Funds		<u>1</u>	<u>1</u>

The accompanying notes form part of these financial statements.

Australian Hotels Association (Queensland Branch)
Statement of Changes in Equity for the year ended 31/12/2016

	Notes	Retained Earnings	Total
Balance at 01/01/2015		1	1
Comprehensive Income			
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity		-	-
Balance at 31/12/2015		1	1
Comprehensive Income			
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity		-	-
Balance at 31/12/2016		1	1

The accompanying notes form part of these financial statements.

Australian Hotels Association (Queensland Branch)
Statement of Cash Flows
For the year ended 31 December 2016

	2016	2015
	\$	\$
<hr/>		
Cash Flow From Operating Activities		
Receipts from customers	198,325	199,677
Payments to Suppliers and employees	(198,325)	(199,677)
Net cash provided by (used in) operating activities (note 2)	<u> </u> <u> -</u>	<u> </u> <u> -</u>

The accompanying notes form part of these financial statements.

Australian Hotels Association (Queensland Branch)
Notes to the Financial Statements
For the year ended 31 December 2016

Note 1: Statement of Significant Accounting Policies

These financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, Australian Hotels Association (Queensland Branch) is a not-for-profit entity.

The financial report has been prepared on an accruals basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

Income tax

Australian Hotels Association (Queensland Branch) is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997.

Comparative amounts

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Revenue

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

Capitation fees and levies

Capitation fees and levies are to be recognised on an accruals basis and recorded as a revenue and/or expense in the year to which it relates.

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 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 activities.

Australian Hotels Association (Queensland Branch)
Notes to the Financial Statements
For the year ended 31 December 2016

New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date stated in the standard. The accounting policies adopted are consistent with those of the previous financial year.

Future Australian Accounting Standards Requirements

There are no new standards, amendments to standards or interpretations that were issued prior to the sign-off date and none are applicable to the future reporting period that are expected to have a future financial impact on Australian Hotels Association (Queensland Branch).

Note 2: 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 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 entity must comply with an application made under subsection (1) above.

Australian Hotels Association (Queensland Branch)

Notes to the Financial Statements For the year ended 31 December 2016

2016

2015

Note 3: Receivables

Current

Loan - Queensland Hotels Association Union of
Employers

	1	1
	1	1

Note 4: Going Concern

Australian Hotels Association (Queensland Branch) ability to continue as a going concern is not reliant upon any other entity, nor has Australian Hotels Association (Queensland Branch) agreed to provide financial support to another reporting unit to underpin its ability to operate as a going concern. Australian Hotels Association (Queensland Branch) has not acquired an asset or a liability as a result of amalgamation, restructure, or the development of an alternative reporting structure in the reporting period.

Note 5: Revenue from other reporting units and sources

Apart from membership subscriptions, as disclosed in the face of the income statement, Australian Hotels Association (Queensland Branch) has not raised or received any revenue from capitation fees, compulsory levies, voluntary contributions, donations or grants, or any other financial support from another reporting unit of the organisation.

Note 6: Expenses from other reporting units and sources

Apart from capitation fees paid to the Australian Hotels Association National Office, as disclosed in the face of the income statement, Australian Hotels Association (Queensland Branch) has not incurred any expenses related to employees, paid any fees or levies to an affiliated political party or similar entity, raised or paid any compulsory levies, or paid any grants or donations to support another reporting unit or any other organisation. Australian Hotels Association (Queensland Branch) has not paid any employee expenses, including wages and salaries, superannuation, or other material expenses to any holders of office or employees of Australian Hotels Association (Queensland Branch) in the reporting period.

Australian Hotels Association (Queensland Branch) has not paid any fees or allowances to any persons related to attendance at meetings or conferences, has not incurred any expenses incurred in holding meetings of members or similar events, has not incurred any legal expenses related to litigation or other matters, and has not expended funds on any penalties imposed under the RO Act with respect to conduct of Australian Hotels Association (Queensland Branch) in the reporting period.

Australian Hotels Association (Queensland Branch)**Notes to the Financial Statements****For the year ended 31 December 2016****2016****2015****Note 7: Contingent Liabilities**

Australian Hotels Association (Queensland Branch) has not declared a liability payable or a receivable or other right to receive cash resulting from a transaction(s) with another reporting entity of the organisation in the reporting period.

Australian Hotels Association (Queensland Branch) has no undeclared liabilities to employers, employees, payables for legal or litigation costs, or employee provisions of any kind, including to office holders and employees in the reporting period.

Note 8: Changes in Equity

Other than the general fund which is reported in the financial statements, Australian Hotels Association (Queensland Branch) has not declared or operated any accounts or funds in respect of compulsory levies, investment accounts, or any other non-disclosed funds or accounts in the reporting period.

Note 9: Cash Flows information

A source of cash flow to Australian Hotels Association (Queensland Branch) is a capitation levy revenue stream from the the Queensland Hotels Association Union of Employers which is disclosed in the Australian Hotels Association (Queensland Branch) statement of cash flows. No other revenue sources from any other reporting unit or controlled entity have occurred in the reporting period.

Note 10: Employment expenses

Australian Hotels Association (Queensland Branch) has undertaken no recovery of wages activity or any derived revenues from such activity in the reporting period.

Note 11: Related parties

The financial accounts of Australian Hotels Association (Queensland Branch) are administered by the Queensland Hotels Association Union of Employers under informal arrangements. No fees, payments or other remuneration is paid for these services.

Note 12: Events after the reporting period

No matters or circumstances have arisen since the end of the financial reporting period which significantly affected or may significantly affect the operations of Australian Hotels Association (Queensland Branch), the results of those operations, or the state of affairs of the organisation in future financial years.

Australian Hotels Association (Queensland Branch)
Committee Management Statement
For the year ended 31 December 2016

On the 16th day of March 2017 the Committee of Management of Australian Hotels Association (Queensland Branch) passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 31 December 2016.

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 General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of Australian Hotels Association (Queensland Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that Australian Hotels Association (Queensland Branch) will be able to pay its debts as and when they become due and payable; and
- (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 Australian Hotels Association (Queensland Branch) have been kept and maintained in accordance with the RO Act; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or the General Manager duly made under section 272 of the RO Act it has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period.

This declaration is made in accordance with a resolution of the Committee of Management.



Tom McGuire (Chairman)

Dated: 16/3/17.

**Australian Hotels Association (Queensland Branch)
Independent Auditor's Report to the Members**

Report on the Financial Report

We have audited the accompanying financial report of Australian Hotels Association (Queensland Branch) (the association), which comprises the Statement by Members of the Committee, the Statement of Comprehensive Income, the Statement of Financial Position, Statement of Cash Flows, Statement of Changes In Equity, a summary of significant accounting policies and other explanatory notes for the financial year ended 31 December 2016.

Committee's Responsibility for the Financial Report

The Committee of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee determines is necessary to enable the preparation and fair presentation 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 about 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 judgement, 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 committee, 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.

Going Concern

Based on the audit tests performed, it is our opinion that management's use of the going concern basis of accounting in the preparation of the financial statements for Australian Hotels Association (Queensland Branch) is appropriate.

**Australian Hotels Association (Queensland Branch)
Independent Auditor's Report to the Members**

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Australian Hotels Association (Queensland Branch) as of 31 December 2016, 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 reporting requirements imposed by the Fair Work (Registered Organisations) Act 2009.

Signed on : 17th March 2017



Jamie Mobbs, FCPA
Mobbs & Company Pty Ltd
Unit F3 The Precinct, 12 Browning Street, West End Qld 4101