



22 May 2017

Mr Ian Horne
General Manager, South Australian Branch
Australian Hotels Association

Email to: information@ahasa.asn.au

cc: Mr Christopher R Clarke, Auditor

Dear Mr Horne,

Australian Hotels Association, South Australian Branch - Financial Report for the year ended 31 December 2016 – (FR2016/367)

I acknowledge receipt of the financial report of the South Australian Branch of the Australian Hotels Association. The documents were lodged with the Registered Organisations Commission ('ROC') on 4 May 2017.

The financial report has been filed. The report was subject to an advanced review. You are not required to take any further action in relation to the report lodged but I make the following comments to assist you when you next prepare a financial report. The ROC will confirm these matters have been addressed prior to filing next year's report.¹

Activities under Reporting Guidelines (RGs) not disclosed

Items 13 and 15 of the RGs state that if any activities identified in items 12 or 14 respectively have not occurred in the reporting period, a statement to this effect² must be included in the notes to the GPF. There were no such non-activity statements in respect of the following:³

- 12 – acquisition of an asset or liability due to an amalgamation under Part 2 of Chapter 3, a restructure of the branches of an organisation, or a determination or revocation by the General Manager
- 14(e) – other financial support received⁴ from another reporting unit⁵ of the organisation;

Auditor's qualifications

Item 38 of the RGs requires that in the Auditor's Statement the auditor must declare they are either an approved auditor or the auditor is a member of a firm where at least one member is an approved auditor and must specify that the auditor is a person who is a member of CPA Australia, Chartered Accountants Australia and New Zealand or the Institute of Public Accountants, and holds a current Public Practice Certificate.

This information was not included in the Auditor's Statement.

¹ i.e. subject to any amendments to the content of the Reporting Guidelines applying to the next report

² Or an itemised nil balance, as per the model financial statements

³ The RGs are to be read as requiring explicit reference to each activity category described within the Guidelines. The two identified were the only non-occurring activities not explicitly referenced

⁴ i.e. financial revenue *other than* financial support received under an agreement to enable the Branch to continue as a going concern as referred to in RG10

⁵ i.e. from another Branch (incl. the National office) of the Australian Hotels Association

Reporting Requirements

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](#).

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 Guidelines and a model set of 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 on (02) 6746 3283 or via email at stephen.kellett@roc.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
Financial Reporting
Registered Organisations Commission

ABN 77 237 576 146

Telephone 08 8232 4525
Toll Free 1800 814 525
Facsimile 08 8232 4979
Email information@ahasa.asn.au
Web www.ahasa.asn.au

4th Floor, AHA (SA) House
60 Hindmarsh Square
Adelaide SA 5000

PO Box 3092
Rundle Mall SA 5000

4 May, 2017

Fair Work Commission
11 Exhibition Street
MELBOURNE VIC 3000

Please find attached:

- **Certificate of Secretary/Treasurer**
- **AHA|SA Financial Report for the year ended 31 December 2016**
- **Operating Report as per the Fair Work (Registered Organisations) Act 2009**

Yours sincerely



IAN HORNE
General Manager



CERTIFICATE OF SECRETARY/TREASURER
S268 of Fair Work (Registered Organisations) Act 2009

I, **Richard Stefan John Lovell** being the Secretary/Treasurer of the Australian Hotels Association (South Australian 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 6 April 2017; and
- that the full report was presented to a general meeting of members of the reporting unit on 1 May 2017 in accordance with section 266 of the Fairwork (Registered Organisations) Act 2009.

A handwritten signature in black ink, appearing to read 'R.S.J. Lovell', with a long, sweeping underline.

R.S.J. LOVELL

Dated: 4 May 2017



OPERATING REPORT REQUIREMENTS AS PER RAO SCHEDULE FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

This operating report covers the results of those activities that were provided for the financial year ended 31 December 2016.

REVIEW OF THE PRINCIPAL ACTIVITIES OF THE BRANCH

The Branch operates as the South Australian Branch of the Australian Hotels Association, an organization of employers registered under the Fair Work (Registered Organisations) Act 2009.

The principal activities of the Branch, as conducted through the Council and the Executive Committee of the Branch during the past year fell into the following categories:

- Provision of industrial support to members including advice on legal and legislative matters, contractual obligations and representation of individual members.
- Administration of Federal and State Awards and the variation of awards following major test cases.
- Media and Communications to members and to the broader community via media releases in support of campaigns and targeted publications including national and state magazines.
- Provision of information to members providing up to date material relevant to hotels.

FINANCE & ADMINISTRATION

There were no significant changes in the Association's financial affairs during the year (see Financial Report for details).

RIGHT OF MEMBERS TO RESIGN

Any member of AHA|SA may resign from membership by written notice delivered to the Secretary/Treasurer and delivered to the office of the Association as per AHA|SA Branch Rule 26 – Resignations

OFFICERS & EMPLOYEES WHO ARE SUPERANNUATION FUND TRUSTEE/S OR DIRECTOR OF A COMPANY THAT IS A SUPERANNUATION FUND TRUSTEE

During 2016 no officer or member of the AHA|SA was:

- i. A trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- ii. A director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme on behalf of the AHA|SA.

NUMBER OF MEMBERS

The AHA|SA recorded 492 members in 2016.

NUMBER OF EMPLOYEES

As at 31 December 2016 staffing levels were AHA|SA 13.3 and Gaming Care 7.

AHA|SA COMMITTEE OF MANAGEMENT
1 January – 31 December 2016

Peter Hurley AO	President
David Basheer	Vice President
Matthew Binns	Deputy Vice President
Richard Lovell	Secretary/Treasurer

Matthew Brien
Andrew Bullock *(Term expired May 2016)*
Mark Davies
Jeff Ellis
Trevor Evans
Jason Fahey
Trent Fahey
Tony Franzon
Timothy Gregg
Andrew Gunn
Tom Hannah
Alison James
Jason Kelly
Karen Kilsby *(resigned in August 2016)*
Michael Lunnis
Guy Matthews
Scott Matthews
Melinda McCauley
Andrew Plush
Matt Rogers
Santo Scaglione
Craig Williams

OFFICERS & EMPLOYEES WHO ARE DIRECTORS OF A COMPANY OR A MEMBER OF A BOARD

Independent Gaming Corporation Ltd

Principal Activity: Gaming machine monitoring service

Board Member

Peter Hurley AO
David Basheer

Hotels Responsible Gambling Early Intervention Agency Ltd

Principal Activity: Harm minimisation agency

Board Member

Matthew Binns
Ian Horne



PETER HURLEY AO

President
4/4/2017

**AUSTRALIAN HOTELS ASSOCIATION
(SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146
AND CONTROLLED ENTITY**

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2016**

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
31 DECEMBER 2016**

	Note	Economic Entity		Parent Entity	
		2016	2015	2016	2015
		\$	\$	\$	\$
Revenue					
Membership subscriptions	2	1,789,292	1,816,864	1,789,292	1,816,864
Other revenue	2	1,511,288	1,544,005	1,511,288	1,544,005
Total revenue		3,300,580	3,360,869	3,300,580	3,360,869
Employee expenses	3A	(1,605,795)	(1,436,000)	(1,605,795)	(1,436,000)
Depreciation expense	5A	(56,305)	(65,288)	(36,305)	(45,288)
Other expenses from ordinary activities	3B	(2,311,529)	(1,567,866)	(2,331,529)	(1,587,866)
Current year surplus before income tax		(673,049)	291,715	(673,049)	291,715
Income tax expense		-	-	-	-
Net current year surplus		(673,049)	291,715	(673,049)	291,715
Other comprehensive income					
Items that will be reclassified subsequently to profit or loss when specific conditions are met		-	-	-	-
Items that will not be reclassified subsequently to profit or loss		-	-	-	-
Total other comprehensive income for the year, net of tax		-	-	-	-
Total comprehensive income for the year, net of tax		(673,049)	291,715	(673,049)	291,715
Net current year surplus attributable to members of the parent entity		(673,049)	291,715	(673,049)	291,715
Total comprehensive income attributable to members of the parent entity		(673,049)	291,715	(673,049)	291,715

The accompanying notes form part of these financial statements.

A detailed income statement is provided in note 19.

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY**

**STATEMENT OF FINANCIAL POSITION
AS AT
31 DECEMBER 2016**

	Note	Economic Entity		Parent Entity	
		2016	2015	2016	2015
		\$	\$	\$	\$
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	4A	5,760,863	5,780,619	5,760,853	5,780,609
Trade and other receivables	4B	75,699	369,524	673,857	987,682
Inventories	4C	25,279	27,672	25,279	27,672
Other current assets	4C	122,733	157,948	122,733	157,948
TOTAL CURRENT ASSETS		5,984,574	6,335,763	6,582,722	6,953,911
NON-CURRENT ASSETS					
Shares in non-listed entity	13	-	-	10	10
Property, plant and equipment	5A	1,472,980	1,521,285	198,203	226,508
Intangible assets	5B	350	350	-	-
TOTAL NON-CURRENT ASSETS		1,473,330	1,521,635	198,213	226,518
TOTAL ASSETS		7,457,904	7,857,398	6,780,935	7,180,429
LIABILITIES					
CURRENT LIABILITIES					
Trade and other payables	6B	1,408,182	1,215,808	1,408,182	1,215,808
Short-term provisions	7	570,923	472,935	570,923	472,935
TOTAL CURRENT LIABILITIES		1,979,105	1,688,743	1,979,105	1,688,743
NON-CURRENT LIABILITIES					
Employee provisions	7	26,475	43,282	26,475	43,282
TOTAL NON-CURRENT LIABILITIES		26,475	43,282	26,475	43,282
TOTAL LIABILITIES		2,005,580	1,732,025	2,005,580	1,732,025
NET ASSETS		5,452,324	6,125,373	4,775,355	5,448,404
EQUITY					
Capital profits reserve	8	676,969	676,969	-	-
General reserve	8	380,000	380,000	380,000	380,000
Retained surplus		4,395,355	5,068,404	4,395,355	5,068,404
TOTAL EQUITY		5,452,324	6,125,373	4,775,355	5,448,404

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
31 DECEMBER 2016**

Note	Retained surplus \$	Capital profits reserve \$	General reserve \$	Total \$
Economic Entity				
Balance at 1 January 2015	4,776,689	676,969	380,000	5,833,658
Comprehensive income				
Net surplus for the year	291,715	-	-	291,715
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to members of the parent entity	291,715	-	-	291,715
Balance at 31 December 2015	5,068,404	676,969	380,000	6,125,373
Balance at 1 January 2016	5,068,404	676,969	380,000	6,125,373
Comprehensive income				
Net surplus for the year	(673,049)	-	-	(673,049)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to members of the parent entity	(673,049)	-	-	(673,049)
Balance at 31 December 2016	4,395,355	676,969	380,000	5,452,324
Parent Entity				
Balance at 1 January 2015	4,776,689	-	380,000	5,156,689
Comprehensive income				
Net surplus for the year	291,715	-	-	291,715
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to members of the parent entity	-	-	-	-
Balance at 31 December 2015	5,068,404	-	380,000	5,448,404
Balance at 1 January 2016	5,068,404	-	380,000	5,448,404
Comprehensive income				
Net surplus for the year	(673,049)	-	-	(673,049)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to members of the parent entity	(673,049)	-	-	(673,049)
Balance at 31 December 2016	4,395,355	-	380,000	4,775,355

The accompanying notes form part of these financial statements.

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

CASH FLOW STATEMENT
FOR THE YEAR ENDED
31 DECEMBER 2016

	Note	Economic Entity		Parent Entity	
		2016	2015	2016	2015
		\$	\$	\$	\$
CASH FLOWS FROM					
OPERATING ACTIVITIES					
Receipts from customers		3,972,279	3,473,820	3,972,279	3,473,820
Payments to suppliers and employees		(4,056,659)	(3,274,708)	(4,056,659)	(3,274,708)
Payments to AHA National		(69,303)	(63,948)	(69,303)	(63,948)
Payments to AHA (WA)		(4,133)	-	(4,133)	-
Interest received		147,010	149,373	147,010	149,373
Net cash provided by (used in) operating activities	9A	(10,806)	284,537	(10,806)	284,537
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale of property, plant and equipment		190	-	190	-
Purchase of property, plant and equipment		(9,140)	(40,104)	(9,140)	(40,104)
Net cash provided by (used in) investing activities		(8,950)	(40,104)	(8,950)	(40,104)
CASH FLOWS FROM FINANCING ACTIVITIES					
Net increase (decrease) in cash held		(19,756)	244,433	(19,756)	244,433
Cash at beginning of financial year		5,780,619	5,536,186	5,780,609	5,536,176
Cash at end of financial year	9A	5,760,863	5,780,619	5,760,853	5,780,609

The accompanying notes form part of these financial statements.

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

The financial statements cover Australian Hotels Association (South Australian Branch) as an individual entity. Australian Hotels Association (South Australian Branch) is an association incorporated in South Australia and operating pursuant to the *Fair Work (Registered Organisations) Act 2009*.

The financial statements were authorised for issue on 04 April 2017 by the members of the committee.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

These general purpose financial statements have been prepared in accordance with the *Fair Work (Registered Organisations) Act 2009* and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

Comparative Amounts

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

Significant Accounting Judgements and Estimates

The following accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Recoverable amount of classes of property, plant and equipment

Impairment of non-financial assets

Employee benefits payable later than one year

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

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period that are expected to have a future financial impact on the association include:

AASB 9: *Financial Instruments* and associated Amending Standards (applicable to annual reporting periods beginning on or after 1 January 2018).

The Standard will be applicable retrospectively and includes revised requirements for the classification and measurement of financial instruments and revised recognition and derecognition requirements for financial instruments.

The key changes that may affect the Association on initial application include certain simplifications to the classification of financial assets.

Although members of the committee anticipate that the adoption of AASB 9 may have an impact on the association's financial instruments, it is impracticable at this stage to provide a reasonable estimate of such impact.

Accounting Policies

a. Basis of Consolidation

The consolidated financial statements comprise the financial statements of AHASA and entities controlled by AHASA (its subsidiaries). Control is achieved where AHASA is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the subsidiary.

Specifically, AHASA controls an investee if and only if the AHASA has:

- . Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- . Exposure, or rights, to variable returns from its involvement with the investee
- . The ability to use its power over the investee to affect its returns

When AHASA has less than a majority of the voting or similar rights of an investee, AHASA considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- . Relevant activities of the investee and who has control over them
- . Existing or future administrative or statutory arrangements that may give rise to rights/control; (or change the previous control assessment)
- . Whether rights are substantive or protective in nature and whether rights presently exercisable or will be exercisable when decisions about relevant activities are being made
- . Exposure or rights to financial and non-financial returns (direct or indirect) and the ability to influence those returns.
- . Whether the investor is exercising its decision-making abilities as a principal or agent
- . Rights arising from other contractual arrangements

AHASA re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when AHASA obtains control over the subsidiary and ceases when AHASA loses control of the subsidiary.

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES
(CONT'D)**

Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date AHASA gains control until AHASA ceases to control the subsidiary.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with those used by the AHASA.

All intra-group transactions and balances, income and expenses are eliminated in full on consolidation.

b. Investments in Associates

An associate is an entity over which Australian Hotel Association (South Australia Branch) has significant influence and that is neither a subsidiary nor an interest in a joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

A joint operation is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the individual assets and obligations for the liabilities of the joint operation.

c. Taxation

The Association is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

d. Inventories

Inventories are measured at the lower of cost and replacement cost. Costs are assigned on a specific identification basis.

e. Property, Plant and Equipment

Asset Recognition Threshold

Purchases of land, buildings, plant and equipment are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(g) for details of impairment).

Depreciation

Depreciable property, plant and equipment assets, including building improvements are written-off to their estimated residual values over their estimated useful life using, in all cases, the diminishing value method of depreciation except for freehold land which is depreciated using the straight line method. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the useful lives. Depreciation rates are as follows:

Class of Fixed Asset	Depreciation Rate	
	2016	2015
Buildings	1%	1%
Plant and equipment	7–40%	7–40%
Motor vehicles – owned and leased	22.50%	22.50%

Derecognition

An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES
(CONT'D)**

f. Intangibles

Intangible assets consist of formation expenses and are deemed to have an indefinite useful life. They are carried at cost less accumulated impairment losses. Impairment testing is performed annually.

Derecognition

An intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in profit and loss when the asset is derecognised.

g. Impairment of Non-Financial Assets

All assets to determine are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exists, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the association were deprived of the asset, its value in use is taken to be its replacement cost.

h. Employee & Officials Benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short term employee benefits (as defined in AASB 119 *Employee Benefits*) that are expected to be settled, within twelve months of the end of reporting period, have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Other long term employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made by the association in respect of services provided by employees up to reporting date.

Long service leave is provided for in respect of employees with more than 5 years service.

Officials do not earn any benefits from services rendered, except current year's fees, hence no provision is made for a liability for annual or long service leave for officials.

i. Leases

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased asset.

j. Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

k. Cash and Cash Equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES
(CONT'D)

i. **Financial instruments**

Financial assets and financial liabilities are recognised when the association becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets

Financial assets are classified into the following specified categories: held-to-maturity investments, available-for-sale financial assets and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised upon trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Held-to-maturity investments

Financial assets with fixed or determinable payments and fixed maturity dates that the reporting unit has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are measured at amortised cost using the effective interest method less any impairment.

Available-for-sale

The reporting unit also has investments in unlisted shares that are not traded in an active market but that are also classified as available-for-sale financial assets and stated at cost.

Loan and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, when appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest rate basis.

Impairment of financial assets

Financial assets, are assessed for impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the reporting units past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 60 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Derecognition of financial assets

The reporting unit derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

Financial liabilities

Financial liabilities are classified as other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Other financial liabilities

Other financial liabilities, including trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

Derecognition of financial liabilities

The reporting unit derecognises financial liabilities when, and only when, the reporting units obligations are discharged, cancelled or they expire. The difference between the carrying amounts of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

m. Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

n. Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Membership revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Sponsorship revenue is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transaction will flow to the entity.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

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

o. Gains

Sale of assets

Gains and losses from disposal of assets are recognised when control of the asset has passed to the buyer.

p. Capitation fees and levies

Capitation fees and levies are recognised on an accrual basis and recorded as expense in the year to which it relates.

q. Debtors and Fees Recognition

Membership fees received in advance for services provided during the next reporting period have been included in the financial statements for the current reporting period as cash and unearned revenue.

r. Events after the reporting period

There were no events that occurred after 31 December 2016, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of AHASA.

s. Going Concern

The association is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

The association has not agreed to provide financial support to another reporting unit to ensure they can continue on a going concern basis.

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

NOTE 2: INCOME	Note	Economic Entity		Parent Entity	
		2016	2015	2016	2015
		\$	\$	\$	\$
Operating activities:					
- members' subscriptions		1,786,090	1,812,119	1,786,090	1,812,119
- associate members' subscriptions		3,202	4,745	3,202	4,745
- advocacy services income		212,116	160,162	212,116	160,162
- capitation fees		-	-	-	-
- levies		-	-	-	-
- grants or donations		-	-	-	-
- sponsorships		558,308	579,253	558,308	579,253
- commissions received		95,808	107,459	95,808	107,459
- conferences, seminars and events		276,087	356,040	276,087	356,040
- rent received		75,000	73,200	75,000	73,200
- sale of goods		16,848	19,348	16,848	19,348
- other		130,111	99,170	130,111	99,170
		<u>3,153,570</u>	<u>3,211,496</u>	<u>3,153,570</u>	<u>3,211,496</u>
Non-operating activities:					
- bank interest		147,010	149,373	147,010	149,373
- gain on disposal of plant and equipment		-	-	-	-
		<u>147,010</u>	<u>149,373</u>	<u>147,010</u>	<u>149,373</u>
Total revenue		<u>3,300,580</u>	<u>3,360,869</u>	<u>3,300,580</u>	<u>3,360,869</u>

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

	Note	Economic Entity		Parent Entity	
		2016	2015	2016	2015
NOTE 3: EXPENSES					
NOTE 3A: Employee Expenses					
Holders of office:					
Wages and salaries		18,375	18,375	18,375	18,375
Superannuation		1,746	1,746	1,746	1,746
Leave and other entitlements		-	-	-	-
Separation and redundancies		-	-	-	-
Other employee expenses		-	-	-	-
Subtotal employee expenses holders of office		20,121	20,121	20,121	20,121
Employees other than holders of office:					
Wages and salaries		1,103,699	1,019,989	1,103,699	1,019,989
Superannuation		306,862	269,361	306,862	269,361
Leave and other entitlements		57,184	34,003	57,184	34,003
Separation and redundancies		-	-	-	-
Other employee expenses		117,929	92,526	117,929	92,526
Subtotal employee expenses employees other than holders of office		1,585,674	1,415,879	1,585,674	1,415,879
Total employee expenses		1,605,795	1,436,000	1,605,795	1,436,000
NOTE 3B: Other expenses from ordinary activities:					
Affiliation fees		300	300	300	300
Capitation fees		69,303	63,948	69,303	63,948
Conference and meeting expenses		325,692	377,120	325,692	377,120
Consideration to employers for payroll deductions		-	-	-	-
Compulsory levies		-	-	-	-
Fees/allowances meetings & conferences		3,320	3,450	3,320	3,450
Grants - less than \$1,000		-	-	-	-
Grants - over \$1,000		-	-	-	-
Donations - less than \$1,000		1,798	450	1,798	450
Donations - over \$1,000		3,000	3,818	3,000	3,818
Legal costs - Litigation		2,037	38,149	2,037	38,149
Legal costs - Other		6,333	32,451	6,333	32,451
Penalties - via RO Act or Regulations		-	-	-	-
Political donations - less than \$1,000		-	-	-	-
Political donations - over \$1,000		17,409	38,409	17,409	38,409
Other expenses		1,882,337	1,009,771	1,902,337	1,029,771
Total other expenses from ordinary activities:		2,311,529	1,567,866	2,331,529	1,587,866

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016**

Note	Economic Entity		Parent Entity	
NOTE 4A: CASH AND CASH EQUIVALENTS				
Cash at bank and on hand	938,597	778,091	938,587	778,081
Short-term bank deposits	4,822,266	5,002,528	4,822,266	5,002,528
	<u>5,760,863</u>	<u>5,780,619</u>	<u>5,760,853</u>	<u>5,780,609</u>

The effective interest rates on short-term bank deposits were (2016: 2.10%; 3.00%; 2.50%; 2.50%); these deposits mature on 14 January 2017; 18 January 2017; 16 June 2017; 16 June 2017.

	Economic Entity		Parent Entity	
	2016	2015	2016	2015
	\$	\$	\$	\$
NOTE 4B: TRADE AND OTHER RECEIVABLES				
Receivables from other reporting units				
Wholly-owned subsidiary - AHA Properties Pty Ltd	-	-	598,158	618,158
Other related parties - Hospitality Group Training Incorporated	-	300,000	-	300,000
Total receivables from other reporting units	-	300,000	598,158	918,158
Less provision for doubtful debts				
Wholly owned subsidiary - AHA Properties Pty Ltd	-	-	-	-
Other related parties - Hospitality Group Training Incorporated	-	-	-	-
Total provision for doubtful debts	-	-	-	-
Receivable from other reporting units (net)	-	300,000	598,158	918,158
Other receivables				
Trade receivables	75,699	69,524	75,699	69,524
Total other receivables	75,699	69,524	75,699	69,524
Total trade and other receivables (net)	75,699	369,524	673,857	987,682

The loan to the wholly-owned subsidiary was unsecured and interest-free. No repayment terms had been set.

Hospitality Group Training Incorporated (HGT) was placed under voluntary administration on 24 February 2015. Written confirmation has been received from the appointed Liquidators of HGT on 21 November 2016 advising that no dividend will be declared to the unsecured creditors of Hospitality Group Training Incorporated. The loan to Hospitality Group Training Incorporated and the accrued interest on the loan have therefore been written off and appear as a bad debt in the 2016 financial accounts.

NOTE 4C: OTHER CURRENT ASSETS

Inventories	25,279	27,672	25,279	27,672
Work in progress	1,575	5,588	1,575	5,588
Prepayments	50,599	64,009	50,599	64,009
Undeposited funds	15,529	21,250	15,529	21,250
Accrued income from other sources	55,030	67,101	55,030	67,101
Total other current assets excl inventories	<u>122,733</u>	<u>157,948</u>	<u>122,733</u>	<u>157,948</u>
Total other current assets incl inventories	<u>148,012</u>	<u>185,619</u>	<u>148,012</u>	<u>185,619</u>

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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NOTES TO THE FINANCIAL STATEMENTS
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Note	Economic Entity		Parent Entity	
	2016	2015	2016	2015
NOTE 5: NON-CURRENT ASSETS				
NOTE 5A: LAND & BUILDINGS				
AND PROPERTY PLANT & EQUIPMENT	\$	\$	\$	\$
Freehold land and buildings at cost	1,774,777	1,774,777	-	-
Less accumulated depreciation	500,000	480,000	-	-
	<u>1,274,777</u>	<u>1,294,777</u>	<u>-</u>	<u>-</u>
Plant and equipment at cost	497,985	497,388	497,985	497,388
Less accumulated depreciation	339,133	321,656	339,133	321,656
	<u>158,851</u>	<u>175,732</u>	<u>158,851</u>	<u>175,732</u>
Motor vehicles at cost	149,329	149,329	149,329	149,329
Less accumulated depreciation	109,976	98,552	109,976	98,552
	<u>39,352</u>	<u>50,777</u>	<u>39,352</u>	<u>50,777</u>
Total property, plant and equipment	<u>1,472,980</u>	<u>1,521,285</u>	<u>198,203</u>	<u>226,508</u>

Movement in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Freehold land and buildings \$	Plant and equipment \$	Motor vehicles \$	Leased motor vehicles \$	Total \$
Economic Entity					
Balance at the beginning of the year	1,294,777	175,731	50,777	-	1,521,285
Additions	-	9,140	-	-	9,140
Written down value of disposed assets	-	(1,141)	-	-	(1,141)
Depreciation expense	(20,000)	(24,880)	(11,425)	-	(56,305)
Reclassification	-	-	-	-	-
Carrying amount at the end of the year	<u>1,274,777</u>	<u>158,851</u>	<u>39,352</u>	<u>-</u>	<u>1,472,980</u>
Parent Entity					
Balance at the beginning of the year	-	175,731	50,777	-	226,508
Additions	-	9,140	-	-	9,140
Written down value of disposed assets	-	(1,141)	-	-	(1,141)
Depreciation expense	-	(24,880)	(11,425)	-	(36,305)
Reclassification	-	-	-	-	-
Carrying amount at the end of the year	<u>-</u>	<u>158,851</u>	<u>39,352</u>	<u>-</u>	<u>198,203</u>

Economic Entity		Parent Entity	
2016	2015	2016	2015
\$	\$	\$	\$

NOTE 5B: INTANGIBLE ASSETS

Preliminary expenses at cost	350	350	-	-
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AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

Note	Economic Entity		Parent Entity	
	2016	2015	2016	2015
	\$	\$	\$	\$
NOTE 6: CURRENT LIABILITIES				
NOTE 6A: TRADE PAYABLES				
Trade creditors and accruals	27,521	25,209	27,521	25,209
Payables to other reporting units	-	-	-	-
Total trade payables	27,521	25,209	27,521	25,209
NOTE 6B: OTHER PAYABLES				
Salaries and allowances – officials	18,375	18,375	18,375	18,375
Superannuation – officials	1,746	1,746	1,746	1,746
Superannuation – other	-	-	-	-
Consideration to employers for payroll deductions	-	-	-	-
Legal expenses	-	-	-	-
Prepayments received/unearned revenue	1,126,591	1,020,427	1,126,591	1,020,427
GST Payable	124,821	98,386	124,821	98,386
Other payables and accrued expenses	109,128	51,665	109,128	51,665
Total other payables	1,380,661	1,190,599	1,380,661	1,190,599
Total trade and other payables	1,408,182	1,215,808	1,408,182	1,215,808
NOTE 7: PROVISIONS				
NOTE 7A: EMPLOYEE PROVISIONS				
Office Holders:				
Annual leave – officials	-	-	-	-
Long service leave – officials	-	-	-	-
Separations and redundancies	-	-	-	-
Other	-	-	-	-
Subtotal employee provisions - office holders	-	-	-	-
Employees other than office holders:				
Annual leave – employees	223,977	207,070	223,977	207,070
Long service leave - employees	207,044	166,770	207,044	166,770
Separations and redundancies	-	-	-	-
Other	-	-	-	-
Subtotal employee provisions - other than office holders	431,021	373,840	431,021	373,840
Total employee provisions office and other than office holders	431,021	373,840	431,021	373,840
Current provisions	404,546	330,558	404,546	330,558
Non current provisions	26,475	43,282	26,475	43,282
Total employee provisions	431,021	373,840	431,021	373,840

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

Note	Economic Entity		Parent Entity	
	2016	2015	2016	2015
NOTE 7B: OTHER PROVISIONS				
Maintenance provision	166,377	142,377	166,377	142,377
Total other provisions	166,377	142,377	166,377	142,377
Total employee and other provisions	597,398	516,217	597,398	516,217
Current provisions	570,923	472,935	570,923	472,935
Non current provisions	26,475	43,282	26,475	43,282
Total provisions	597,398	516,217	597,398	516,217
Number of employees at year end	13.3	13.4	13.3	13.4
NOTE 8: EQUITY				
NOTE 8A: RESERVES				
Capital Profits Reserve				
The capital profits reserve records profits on disposal of non-current assets.	676,969	676,969	-	-
General Reserve				
The general reserve is used to record amounts set aside to fund the future expansion of the organisation.	380,000	380,000	380,000	380,000
NOTE 8A: OTHER SPECIFIC DISCLOSURES - FUNDS				
Compulsory levy/voluntary contribution fund - if invested in assets	-	-	-	-
Other fund(s) required by rules	-	-	-	-
Balance as at start of year	-	-	-	-
Transferred to reserve	-	-	-	-
Transferred out of reserve	-	-	-	-
Balance as at end of year	-	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS
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	Note	Economic Entity		Parent Entity	
		2016	2015	2016	2015
		\$	\$	\$	\$
NOTE 9: CASH FLOW					
NOTE 9A: CASH FLOW RECONCILIATION					
Reconciliation of cash and cash equivalents as per Statement of Financial Position to Cash Flow Statement					
Cash Flow Statement		5,760,863	5,780,619	5,760,853	5,780,609
Statement of Financial Position		5,760,863	5,780,619	5,760,853	5,780,609
Difference		-	-	-	-
Reconciliation of Cash Flows from Operating Activities with Surplus/(Deficit) from Ordinary Activities					
Surplus/(Deficit) from ordinary activities		(673,049)	291,715	(673,049)	291,715
Adjustments for non-cash flows in deficit from ordinary activities:					
Depreciation/amortisation		56,305	65,288	36,305	45,288
Net write-down of non-financial assets		-	-	-	-
Loss (Gain) on disposal of plant and equipment		951	6,784	951	6,784
Changes in assets and liabilities:					
Decrease (increase) in net receivables		399,987	(66,206)	419,987	(46,206)
Decrease (increase) in prepayments		-	-	-	-
Decrease (increase) in other assets		35,215	(14,012)	35,215	(14,012)
Decrease (increase) in inventories		2,393	6,742	2,393	6,742
Increase (decrease) in supplier payables		-	-	-	-
Increase (decrease) in payables		86,210	(39,956)	86,210	(39,956)
Increase (decrease) in employee provisions		-	-	-	-
Increase (decrease) in provisions		81,183	34,182	81,183	34,182
Cash flows from operating activities		(10,806)	284,537	(10,806)	284,537
NOTE 9B: CASH FLOW INFORMATION					
Cash inflows					
AHASA		4,099,479	3,603,193	4,099,479	3,603,193
AHA Properties Pty Ltd		20,000	20,000	20,000	20,000
Total cash inflows		4,119,479	3,623,193	4,119,479	3,623,193
Cash outflows					
AHASA		(4,119,235)	(3,358,760)	(4,119,235)	(3,358,760)
AHA Properties Pty Ltd		(20,000)	(20,000)	(20,000)	(20,000)
Total cash outflows		(4,139,235)	(3,378,760)	(4,139,235)	(3,378,760)
Total net cash flows		(19,756)	244,433	(19,756)	244,433

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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NOTES TO THE FINANCIAL STATEMENTS
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Note	Economic Entity		Parent Entity	
	2016	2015	2016	2015
	\$	\$	\$	\$
NOTE 10: CONTINGENT LIABILITIES				
The economic entity had no contingent liabilities as at 31 December 2016 or for the forthcoming year.				
NOTE 11: RELATED PARTY TRANSACTIONS				
Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.				
NOTE 11A: RELATED PARTY TRANSACTIONS FOR THE PERIOD				
AHA Properties Pty Ltd:				
— rent paid	-	-	20,000	20,000
Rent paid by the AHASA to AHA Properties Pty Ltd is less than a normal commercial rate and there are no conditions attached.				
Hotels Responsible Gambling Early Intervention Agency Ltd:				
— rent received	75,000	73,200	75,000	73,200
— electricity contribution received	5,880	5,640	5,880	5,640
— cleaning contribution received	6,120	6,000	6,120	6,000
— administration fees received	61,440	60,000	61,440	60,000
— expenses reimbursed	146,534	126,497	146,534	126,497
Hospitality Group Training Inc				
— corporate sponsorship received	-	-	-	-
— insurance reimbursement received	-	-	-	-
— advocacy services	-	-	-	-
— events attended	-	-	-	-
— loan receivable	-	300,000	-	300,000
— interest accrual on loan	-	17,901	-	17,901

Hospitality Group Training Incorporated (HGT) was placed under voluntary administration on 24 February 2015. AHASA received no payments from HGT for the period ended 31 December 2016. Written confirmation has been received from the appointed Liquidators of HGT on 21 November 2016 advising that no dividend will be declared to the unsecured creditors of Hospitality Group Training Incorporated. The loan to Hospitality Group Training Incorporated and the accrued interest on the loan have therefore been written off and appear as a bad debt in the 2016 financial accounts.

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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**NOTES TO THE FINANCIAL STATEMENTS
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Note	Economic Entity		Parent Entity	
	2016	2015	2016	2015
	\$	\$	\$	\$
NOTE 11B: KEY MANAGEMENT REMUNERATION FOR THE PERIOD				
Total short-term employee benefits	427,963	353,424	427,963	353,424
Total post-employment benefits	-	-	-	-
Total other long-term benefits	8,710	6,554	8,710	6,554
Termination benefits	-	-	-	-
Share-based payments	-	-	-	-
Total	436,673	359,978	436,673	359,978

NOTE 11: RELATED PARTY TRANSACTIONS (CONT'D)

**Transactions with Related Parties
(cont'd)**

Officials of the parent entity:

Some officials of the parent entity are licensees of hotels that are members of the AHASA. Membership fees and other charges such as training and advocacy are paid by these hotels to the AHASA on normal terms and conditions no more favourable than those available to other members.

NOTE 12: AUDITORS' REMUNERATION	Economic Entity		Parent Entity	
	2016	2015	2016	2015
	\$	\$	\$	\$
Remuneration of the auditor of the parent entity for:				
Auditing or reviewing the financial report	26,100	28,905	26,100	28,905
	26,100	28,905	26,100	28,905

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016

NOTE 13: FINANCIAL INSTRUMENTS

In common with all other businesses, the association is exposed to risks that arise from its use of financial instruments. This note describes the association's objectives, policies and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout these financial statements.

There have been no substantive changes in the association's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

It is the association's policy to monitor interest rate risks through the Treasurer. The association has fixed and floating interest deposits with a number of financial institutions and for varying terms to obtain the best available interest rate at the time of investment. Risk management policies for the above mentioned financial instruments as well as all other financial instruments are detailed further below.

	2016	2015	2016	2015
	\$	\$	\$	\$
Financial Assets				
Held to maturity investments				
Cash at bank	937,837	777,179	937,827	777,169
Cash on Hand	762	912	762	912
Short-term bank deposits	4,822,267	5,002,528	4,822,267	5,002,528
Total held to maturity investments	5,760,867	5,780,619	5,760,857	5,780,609
Available-for-sale assets				
Shares in non-listed controlled entity at cost	-	-	10	10
Total available-for-sale assets	-	-	10	10
Loans and receivables				
Trade receivables	75,699	69,524	75,699	69,525
Amount receivable from wholly-owned subsidiary	-	-	598,158	618,158
Amount receivable from other related parties	-	300,000	-	300,000
Total loans and receivables	75,699	369,524	673,857	687,683
Carrying amount of financial assets	5,836,566	6,150,143	6,434,724	6,468,302
Financial Liabilities				
Other financial liabilities				
Trade creditors and accruals	27,521	25,209	27,521	25,209
Other payables	1,380,661	1,190,599	1,380,661	1,190,599
Carrying amount of financial liabilities	1,408,182	1,215,808	1,408,182	1,215,808

Credit Risk

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation resulting in the association incurring a financial loss. This usually occurs when debtors fail to settle their obligations owing to the association.

There is no concentration of credit risk with respect to current receivables as the association has a large number of customers. The association's policy is that sales are only made to customers that are credit worthy.

The maximum exposure to credit risk at the end of the reporting period is as follows:

	2016	2015	2016	2015
	\$	\$	\$	\$
Cash and cash equivalents	5,760,863	5,780,619	5,760,853	5,780,609
Loans and receivables	75,699	369,524	673,857	987,682

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
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NOTE 13: FINANCIAL INSTRUMENTS (CONT'D)

Liquidity Risk

Liquidity risk is the risk that the association may encounter difficulties raising funds to meet commitments associated with financial instruments, e.g. borrowing repayments. It is the policy of the association that forecast cash flows by monitored to ensure that the association's operations are adequate to meet liabilities due. The association does not currently have any financial instruments such as borrowings or other long term financial instruments.

Net Fair Values

The net fair value of assets and liabilities approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where the carrying amount exceeds net fair values have not been written down as the economic entity intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to the financial statements.

Market Risk

Market risk arises from the use of interest bearing and tradable financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk) or other market factors (other price risk).

(i) Interest rate risk

The economic entity's exposure to interest rate risk, is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities. It is the association's policy to monitor interest rate risks through regular board meetings where monthly management accounts are presented and analysed. The association's financial instruments consist of fixed and floating interest deposits.

Sensitivity Analysis

The sensitivity analysis has assumed that the issuers credit risk rating remains unchanged.

At 31 December 2016 investment in Cash, Fixed Interest and Floating Interest rate deposits, less bank loans amounted to \$5,760,853. A +/-1% change in interest rates during the year ended 31 December 2016 would have resulted in a +/- change in net interest income of \$1,470.

At 31 December 2015 investment in Cash, Fixed Interest and Floating Interest rate deposits, less bank loans amounted to \$5,780,609. A +/-1% change in interest rates during the year ended 31 December 2015 would have resulted in a +/- change in net interest income of \$1,494.

(ii) Currency Risk

The association has no exposure to foreign currency risk. All transactions are made with local currency.

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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NOTE 14: ASSOCIATED COMPANY

An interest is held in the following non-listed associated company:

Hotels Responsible Gambling Early Intervention Agency Ltd (trading as "Gaming Care").

The principal activities of the company during the year were to provide venue-based assistance to licensees, managers, gaming managers and staff in the early identification of and support for problem gamblers and regulatory compliance requirements including the Responsible Gambling and Advertising Codes of practice. The company is incorporated in Australia. Gaming Care commenced registration as a company on 16 November 2005 and is a public company limited by guarantee.

Hospitality Group Training Inc

The principal activity of Hospitality Group Training is to deliver nationally recognised training in all facets of hospitality through short courses, Certificate and Diploma qualifications. Hospitality Group Training commenced registration as an association on 30 November 1992 and was formed by the amalgamation of The Australian Hotels Association Group Apprentice Scheme Incorporated and Hospitality Traineeship Group Training Scheme Incorporated.

Hospitality Group Training Incorporated (HGT) was placed under voluntary administration on 24 February 2015. AHASA received no payments from HGT for the period ended 31 December 2016. Written confirmation has been received from the appointed Liquidators of HGT on 21 November 2016 advising that no dividend will be declared to the unsecured creditors of Hospitality Group Training Incorporated. The loan to Hospitality Group Training Incorporated and the accrued interest on the loan have therefore been written off and appear as a bad debt in the 2016 financial accounts.

The interest is held as follows:

	Ownership interest		Voting power		Carrying amount of investment	
	2016	2015	2016	2015	2016	2015
	%	%	%	%	\$	\$
Gaming Care	100	100	40	40	-	-
Hospitality Group Training	-	50	-	50	-	-

Movements During the Year in Equity Accounted Investments in Associated Company

The AHASA holds 40% of the voting power of Gaming Care hence the AHASA has significant influence over Gaming Care. Gaming Care is therefore considered to be an associated company of the AHASA.

The cost of the AHASA's investment in Gaming Care is nil because Gaming Care is limited by guarantee and does not have any share capital. The AHASA's share of the post- acquisition surplus or deficit of Gaming Care is also nil due to a clause in the constitution of Gaming Care as detailed below.

In light of the above, the AHASA's investment in Gaming Care, when equity accounted for, is nil.

The AHASA and United Voice together jointly controlled Hospitality Group Training Inc. prior to its liquidation during the period ended 31 December 2016. The AHASA was therefore required to recognise its interest in Hospitality Group Training in prior reporting periods.

The cost of the AHASA's investment in Hospitality Group Training was nil, in prior reporting periods, because Hospitality Group Training was incorporated as an association and does not have any share capital. The AHASA's share of the post-acquisition surplus or deficit of Hospitality Group Training was also nil, in prior reporting periods. due to a clause in the constitution of HGT as detailed below.

In light of the above, the AHASA's investment in HGT, when equity accounted for in prior reporting periods, was nil. Therefore, upon liquidation of HGT the write off of the investment in HGT was also nil.

Significant Restrictions on the Ability of the Associated Company to Transfer Funds to the AHASA

The constitution of Gaming Care states that no portion of the income, property, profits and financial surplus of the company may be paid, distributed to or transferred directly, indirectly, by way of dividend, property, bonus or otherwise by way of profit, to the members or directors of the company, or their related parties except as provided by the constitution. Nothing in the constitution prevents the payment:

- in return for services rendered or for goods supplied in the ordinary and usual course of business;
- of interest; or
- rent.

The constitution of HGT states that the income and property of the Association wheresoever derived shall be applied solely towards the promotion of the objects of the Association and no portion thereof shall be paid or transferred directly/indirectly by way of profit to the Members or relatives of Members of the Association. Nothing in the constitution prevents the payment:

- in return for services rendered or for goods supplied in the ordinary and usual course of business;
- of interest; or
- rent.

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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NOTES TO THE FINANCIAL STATEMENTS
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NOTE 14: ASSOCIATED COMPANY (CONT'D)

	Gaming Care	
	2016	2015
	\$	\$
Summarised Financial Information of Associated Company		
Statement of financial position		
Total assets	608,576	543,138
Total liabilities	608,576	543,138
Net assets	-	-
Statement of comprehensive income		
Income	1,282,854	1,294,627
Expenses	1,282,854	1,294,627
Net surplus/(deficit)	-	-
Share of net surplus/(deficit) after tax	-	-

	Hospitality Group Training Inc.	
	2016	2015
	\$	\$
Statement of financial position		
Total assets	-	2,157,899
Total liabilities	-	2,472,814
Net assets	-	(314,915)
Statement of comprehensive income		
Revenues	-	3,384,919
Expenses	-	3,911,628
Net surplus/(deficit)	-	(526,709)
Share of net surplus/(deficit) after tax	-	-

HGT reported for the period ended 30 June of every year. As Hospitality Group Training Incorporated was placed under voluntary administration on 24 February 2015, the above 2015 figures are for the period ended 24 February 2015. These figures were derived from internally prepared financial statements and management accounts, provided by the HGT Administrator. As at 31 December 2016 HGT had essentially been liquidated. Therefore all figures for the period ended 31 December 2016 are \$nil.

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2016**

NOTE 15: CONTROLLED ENTITY	Principal activity	Country of incorporation	Percentage owned (%) *	
Controlled Entity Consolidated				
Parent Entity:			2016	2015
Australian Hotels Association (South Australian Branch) (AHASA)	Registered Employer Industrial Relations organisation with objectives to promote and protect the interests of its Members	Australia	-	-
Subsidiary of the AHASA:				
AHA Properties Pty Ltd	Registered owner of premises occupied by AHASA and Gaming Care.	Australia	100	100

* Percentage of voting power in proportion to ownership.

NOTE 16: SEGMENT REPORTING

The economic entity operates predominantly in one business and geographical segment being the hospitality and tourism sector providing a variety of services to members of the organisation throughout South Australia.

NOTE 17: ORGANISATION DETAILS

The registered office and principal place of business of the organisation is:

Australian Hotels Association (South Australian Branch)

4th Floor, AHA House

60 Hindmarsh Square

Adelaide SA 5000

NOTE 18: SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

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

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY**

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NOTE 19: DETAILED INCOME STATEMENT	Economic Entity		Parent Entity	
	2016	2015	2016	2015
	\$	\$	\$	\$
INCOME				
Members' subscriptions	1,786,090	1,812,119	1,786,090	1,812,119
Associate members' subscriptions	3,202	4,745	3,202	4,745
Advocacy services income	212,116	160,162	212,116	160,162
Sponsorships	558,308	579,253	558,308	579,253
Commissions received	95,808	107,459	95,808	107,459
Conferences, seminars and events	276,087	356,040	276,087	356,040
Rent received	75,000	73,200	75,000	73,200
Sale of goods	16,848	19,348	16,848	19,348
Other income	130,111	99,170	130,111	99,170
Bank interest	147,010	149,373	147,010	149,373
Gain on disposal of plant and equipment	-	-	-	-
Total income from ordinary activities	3,300,580	3,360,869	3,300,580	3,360,869
EXPENDITURE				
Advocacy expenses	-	-	-	-
Annual leave provision	16,910	14,970	16,910	14,970
Bad Debts	317,901	-	317,901	-
Conferences, seminars and events	264,263	324,579	264,263	324,579
Delegates fees and expenses	8,204	5,722	8,204	5,722
Depreciation	56,305	65,288	36,305	45,288
Donations and grants	4,798	4,268	4,798	4,268
Entertainment	51,229	49,079	51,229	49,079
National AHA Capitation Fees	69,303	63,948	69,303	63,948
Gaming expenses	-	-	-	-
General expenses	21,783	23,321	21,783	23,321
Insurance	18,065	18,431	18,065	18,431
Legal expenses	8,369	70,600	8,369	70,600
Long service leave provision	40,274	19,033	40,274	19,033
Loss on disposal of plant and equipment	951	6,785	951	6,785
Media advertising expenses	497,950	169,915	497,950	169,915
Media coverage expenses	60,482	67,944	60,482	67,944
Meeting expenses	56,545	50,269	56,545	50,269

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY**

**NOTES TO THE FINANCIAL STATEMENTS
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NOTE 19: DETAILED INCOME STATEMENT (CONT'D)	Economic Entity		Parent Entity	
	2016	2015	2016	2015
	\$	\$	\$	\$
EXPENDITURE (CONT'D)				
Motor vehicle expenses	46,344	42,678	46,344	42,678
Other administration expenses	125,166	111,230	125,166	111,230
Payroll tax	53,892	47,444	53,892	47,444
Political donations	17,409	38,409	17,409	38,409
Printing, postage and stationery	85,329	87,656	85,329	87,656
Professional, consultancy and audit expenses	326,930	126,958	326,930	126,958
Rates and taxes	20,384	20,885	20,384	20,885
Rent paid	-	-	20,000	20,000
Repairs, cleaning, light and power	123,212	128,923	123,212	128,923
Salaries and allowances – officials	18,375	18,375	18,375	18,375
Salaries and allowances – other	1,103,699	1,019,989	1,103,699	1,019,989
Sponsorship expense	149,449	103,677	149,449	103,677
Staff Recruitment Costs	0	255	0	255
Subscriptions	8,730	5,990	8,730	5,990
Superannuation – officials	1,746	1,746	1,746	1,746
Superannuation – other	306,862	269,361	306,862	269,361
Telephone	33,699	36,714	33,699	36,714
Travelling expenses	49,661	47,730	49,661	47,730
Workcover	9,411	6,982	9,411	6,982
Total expenditure on ordinary activities	3,973,629	3,069,154	3,973,629	3,069,154
Surplus/(Deficit) attributable to members of the parent entity	(673,049)	291,715	(673,049)	291,715

AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY

COMMITTEE OF MANAGEMENT'S STATEMENT

On 4th April 2017, the Committee of Management of the Australian Hotels Association (South Australian 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 2016.

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

- (a) the financial statements and notes comply with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of FWA;
- (c) the financial statements and notes give a true and fair view of the financial performance and financial position of the reporting unit for the financial year to which they relate;
- (d) at the date of this statement, 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; 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;
 - (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;
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009;
 - (iv) the financial records have been kept, as far as practicable, in a consistent manner to each of the other reporting units;
 - (v) the information sought in any request of a member of the reporting unit or the General Manager of FWA duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager of FWA; and
 - (vi) no orders have been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.

For the Committee of Management:



PETER JOHN HURLEY
President



RICHARD STEFAN JOHN LOVELL
Secretary / Treasurer

Dated 4th April, 2017

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
ABN 77 237 576 146 AND CONTROLLED ENTITY
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)**

Opinion

We have audited the financial report of Australian Hotels Association (South Australian Branch) and its subsidiaries (the Entity), which comprises the statement of financial position as at 31 December 2016, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Entity as at 31 December 2016, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*. Further, in our opinion management's use of the going concern basis of accounting in the preparation of the financial report is adequate.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.


A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.



CLARKE & BROWNRIGG
Chartered Accountants



CHRISTOPHER R CLARKE
Partner

Dated  April 2017, Kent Town