



15 May 2018

Mr Richard Lovell
Secretary/Treasurer, South Australian Branch
Australian Hotels Association

Dear Mr Lovell

Re: – South Australian Branch, Australian Hotels Association - financial report for year ending 31 December 2017 (FR2017/315)

I refer to the financial report of the South Australian Branch of the Australian Hotels Association. The documents, were lodged with the Registered Organisations Commission ('the ROC') on 4 May 2018.

The financial report has 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.

You are not required to take any further action in respect of the report lodged. However I make the following comment to assist you when preparing the next report. Please note the report for year ending 31 December 2018 may be subject to an advanced compliance review.

Disclosure of grants or donations

Reporting Guideline 16(e) requires that where grants or donations have been paid, the total amount paid is to be disclosed as follows:

- (i) grants that were \$1,000 or less;
- (ii) grants that exceeded \$1,000;
- (iii) donations that were less than \$1,000; and
- (iv) donations that exceeded \$1,000

Note 3B disclosed a nil balance for donations exceeding \$1,000, which did not reconcile with the total of relevant donations disclosed in the Statement of Loans, Grants and Donations lodged on 29 March 2018.

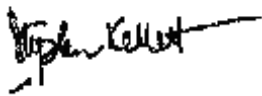
Mr Bronte McCarthy has now clarified the amounts which should have been disclosed at note 3B. Note 3B in next year's report should show adjusted comparative figures for the line items 'Donations \$1,000 or less' and 'Donations exceeding \$1,000'.

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 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](#).

Please note that 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](#).

Yours faithfully

A handwritten signature in black ink, appearing to read 'Stephen Kellett', with a long horizontal stroke extending to the right.

Stephen Kellett
Financial Reporting
Registered Organisations Commission

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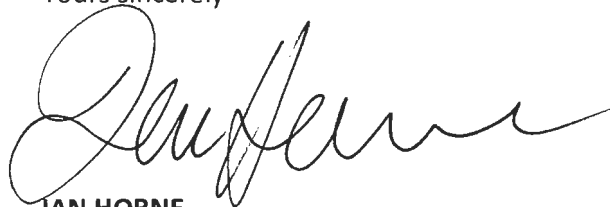
4 May, 2018

Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

Please find attached:

- **Certificate of Secretary/Treasurer**
- **AHA|SA Financial Report for the year ended 31 December 2017**
- **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 2018; and
- that the full report was presented to a general meeting of members of the reporting unit on 30 April 2018 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 horizontal stroke underneath.

R.S.J. LOVELL

Dated: 4 May 2018

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

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2017**

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 2017**

	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
		\$	\$	\$	\$
Revenue					
Membership subscriptions	2	1,769,323	1,789,292	1,769,323	1,789,292
Other revenue	2	1,401,158	1,511,288	1,401,158	1,511,288
Total revenue		3,170,481	3,300,580	3,170,481	3,300,580
Employee expenses	3A	(1,577,983)	(1,605,795)	(1,577,983)	(1,605,795)
Depreciation expense	5A	(54,317)	(56,305)	(34,317)	(36,305)
Other expenses from ordinary activities	3B	(2,109,100)	(2,311,529)	(2,129,100)	(2,331,529)
Current year surplus/(deficit) before income tax		(570,919)	(673,049)	(570,919)	(673,049)
Income tax expense		-	-	-	-
Net current year surplus/(deficit)		(570,919)	(673,049)	(570,919)	(673,049)
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		(570,919)	(673,049)	(570,919)	(673,049)
Net current year surplus/(deficit) attributable to members of the parent entity		(570,919)	(673,049)	(570,919)	(673,049)
Total comprehensive income attributable to members of the parent entity		(570,919)	(673,049)	(570,919)	(673,049)

The accompanying notes form part of these financial statements.

A detailed income statement is provided in note 20.

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

**STATEMENT OF FINANCIAL POSITION
AS AT
31 DECEMBER 2017**

	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
		\$	\$	\$	\$
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	4A	5,320,386	5,760,863	5,320,376	5,760,853
Trade and other receivables	4B	208,807	75,699	786,965	673,857
Inventories	4C	22,119	25,279	22,119	25,279
Other current assets	4C	128,924	122,733	128,924	122,733
TOTAL CURRENT ASSETS		5,680,236	5,984,574	6,258,384	6,582,722
NON-CURRENT ASSETS					
Shares in non-listed entity	13	-	-	10	10
Land, buildings, plant and equipment	5A	1,436,913	1,472,980	182,136	198,203
Intangible assets	5B	350	350	-	-
TOTAL NON-CURRENT ASSETS		1,437,263	1,473,330	182,146	198,213
TOTAL ASSETS		7,117,499	7,457,904	6,440,530	6,780,935
LIABILITIES					
CURRENT LIABILITIES					
Trade and other payables	6A & 6B	1,553,205	1,408,182	1,553,205	1,408,182
Employee provisions	7A	434,535	404,546	434,535	404,546
Other provision	7B	190,377	166,377	190,377	166,377
TOTAL CURRENT LIABILITIES		2,178,117	1,979,105	2,178,117	1,979,105
NON-CURRENT LIABILITIES					
Employee provisions	7A	57,973	26,475	57,973	26,475
TOTAL NON-CURRENT LIABILITIES		57,973	26,475	57,973	26,475
TOTAL LIABILITIES		2,236,090	2,005,580	2,236,090	2,005,580
NET ASSETS		4,881,409	5,452,324	4,204,440	4,775,355
EQUITY					
Capital profits reserve	8A	676,969	676,969	-	-
General reserve	8A	380,000	380,000	380,000	380,000
Retained surplus		3,824,440	4,395,355	3,824,440	4,395,355
TOTAL EQUITY		4,881,409	5,452,324	4,204,440	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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
31 DECEMBER 2017

Note	Retained surplus	Capital profits reserve	General reserve	Total equity
	\$	\$	\$	\$
Economic Entity				
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
Balance at 1 January 2017	4,395,355	676,969	380,000	5,452,324
Comprehensive income				
Net surplus for the year	(570,919)	-	-	(570,919)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to members of the parent entity	(570,919)	-	-	(570,919)
Balance at 31 December 2017	3,824,440	676,969	380,000	4,881,409
Parent Entity				
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
Balance at 1 January 2017	4,395,355	-	380,000	4,775,355
Comprehensive income				
Net surplus for the year	(570,919)	-	-	(570,919)
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to members of the parent entity	(570,919)	-	-	(570,919)
Balance at 31 December 2017	3,824,440	-	380,000	4,204,440

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 CASH FLOWS
FOR THE YEAR ENDED
31 DECEMBER 2017

	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
		\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers		3,185,920	3,972,279	3,185,920	3,972,279
Payments to suppliers and employees		(3,660,366)	(4,056,659)	(3,660,366)	(4,056,659)
Payments to AHA National		(69,303)	(69,303)	(69,303)	(69,303)
Payments to AHA (WA)		(3,000)	(4,133)	(3,000)	(4,133)
Interest received		128,561	147,010	128,561	147,010
Net cash provided by (used in) operating activities	9A	(418,188)	(10,806)	(418,188)	(10,806)
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale of plant and equipment		0	190	0	190
Purchase of plant and equipment		(22,289)	(9,140)	(22,289)	(9,140)
Net cash provided by (used in) investing activities		(22,289)	(8,950)	(22,289)	(8,950)
<hr/>					
Net increase (decrease) in cash held		(440,477)	(19,756)	(440,477)	(19,756)
Cash at beginning of financial year		5,760,863	5,780,619	5,760,853	5,780,609
Cash at end of financial year	9A	5,320,386	5,760,863	5,320,376	5,760,853

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 2017

The consolidated financial statements represent those of Australian Hotels Association (South Australian Branch) (AHASA) and Controlled Entity (the "Economic Entity"). AHASA is an association incorporated and domiciled in South Australia and operating pursuant to the *Fair Work (Registered Organisations) Act 2009*.

The separate financial statements of the parent entity, AHASA, have also been presented within this financial report.

The financial statements were authorised for issue on 3 April 2018 by the members of the committee of management of AHASA.

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 of management 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.

- AASB 16: *Leases* (applicable to annual reporting periods beginning on or after 1 January 2019).

When effective, this Standard will replace the current accounting requirements applicable to leases in AASB 117: *Leases* and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

The main changes introduced by the new Standard are as follows:

- recognition of a right-of-use asset and liability for all leases (excluding short-term leases with less than 12 months of tenure and leases relating to low-value assets);
- depreciation of right-of-use assets in line with AASB 116: *Property, Plant and Equipment* in profit or loss and unwinding of the liability in principal and interest components;
- inclusion of variable lease payments that depend on an index or a rate in the initial measurement of the lease liability using the index or rate at the commencement date;
- application of a practical expedient to permit a lessee to elect not to separate non-lease components and instead account for all components as a lease; and
- inclusion of additional disclosure requirements.

The transitional provisions of AASB 16 allow a lessee to either retrospectively apply the Standard to comparatives in line with AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* or recognise the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial application.

AASB 116 is not expected to have a significant impact on the association's financial statements.

- AASB 1058: *Income of Not-for-Profit Entities* (applicable to annual reporting periods beginning on or after 1 January 2019).

This Standard is applicable to transactions that do not arise from enforceable contracts with customers involving performance obligations.

The significant accounting requirements of AASB 1058 are as follows:

- Income arising from an excess of the initial carrying amount of an asset over the related contributions by owners, increases in liabilities, decreases in assets and revenue should be immediately recognised in profit or loss. For this purpose, the assets, liabilities and revenue are to be measured in accordance with other applicable Standards.

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 2017

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

- Liabilities should be recognised for the excess of the initial carrying amount of a financial asset (received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity) over any related amounts recognised in accordance with the applicable Standards. The liabilities must be amortised to profit or loss as income when the entity satisfies its obligations under the transfer. An entity may elect to recognise volunteer services or a class of volunteer services as an accounting policy choice if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. Recognised volunteer services should be measured at fair value and any excess over the related amounts (such as contributions by owners or revenue) immediately recognised as income in profit or loss.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented in accordance with AASB 108 (subject to certain practical expedients); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. For this purpose, a completed contract is a contract or transaction for which the entity has recognised all of the income in accordance with AASB 1004 *Contributions*.

Although members of the committee of management anticipate that the adoption of AASB 1058 may have an impact on the association's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

Accounting Policies

a. Principles of Consolidation

The consolidated financial statements incorporate all of the assets, liabilities and results of the parent entity (AHASA) and its controlled entity (subsidiary). AHASA achieves control when it is exposed to, or has rights to, variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary. Controlled entities are disclosed in Note 15.

The assets, liabilities and results of subsidiaries are fully consolidated into the financial statements of the economic entity from the date on which control is obtained by AHASA. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions and balances are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the economic entity.

b. Investments in Associates

An associate is an entity over which AHASA 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. Investments in associates are disclosed in Note 14.

The assets, liabilities and results of associates are incorporated into the financial statements of the economic entity using the equity method of accounting. Under the equity method, an investment in an associate is initially recognised in the statement of financial position at cost and adjusted thereafter to recognise the share of the profit or loss and other comprehensive income of the associate.

AHASA does not have any joint ventures or joint operations.

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 statement of cash flows 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. Land, Buildings, 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.

Land, Buildings, 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 land, buildings, 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).

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

Depreciation

Depreciable buildings, plant and equipment assets, including building improvements, are written-off to their estimated residual values over their estimated useful life using the diminishing value method of depreciation except for freehold buildings which are 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	
	2017	2016
Buildings	1%	1%
Plant and equipment	7–40%	7–40%
Motor vehicles	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 land, buildings, 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.

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 are recognised in profit and loss when the asset is derecognised.

g. Impairment of Non-Financial Assets

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, 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 2017

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

Derecognition of financial assets

The association 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 association derecognises financial liabilities when, and only when, the association's 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 a revenue and/or expense in the year to which it relates.

q. Membership Fees Received in Advance 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 2017, 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)
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NOTE 2: INCOME	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
		\$	\$	\$	\$
Operating activities:					
- members' subscriptions		1,766,121	1,786,090	1,766,121	1,786,090
- associate members' subscriptions		3,202	3,202	3,202	3,202
- advocacy services income		167,778	212,116	167,778	212,116
- capitation fees		-	-	-	-
- levies		-	-	-	-
- grants or donations		-	-	-	-
- sponsorships		482,112	558,308	482,112	558,308
- commissions received		85,716	95,808	85,716	95,808
- conferences, seminars and events		355,323	276,087	355,323	276,087
- rent received from properties		76,800	75,000	76,800	75,000
- sale of goods		16,311	16,848	16,311	16,848
- other		88,557	130,111	88,557	130,111
		<u>3,041,920</u>	<u>3,153,570</u>	<u>3,041,920</u>	<u>3,153,570</u>
Non-operating activities:					
- term deposit interest		128,561	147,010	128,561	147,010
		<u>128,561</u>	<u>147,010</u>	<u>128,561</u>	<u>147,010</u>
Total revenue		<u>3,170,481</u>	<u>3,300,580</u>	<u>3,170,481</u>	<u>3,300,580</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	
		2017	2016	2017	2016
		\$	\$	\$	\$
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		1,125,556	1,103,699	1,125,556	1,103,699
Superannuation		268,246	306,862	268,246	306,862
Leave and other entitlements		61,487	57,184	61,487	57,184
Separation and redundancies		-	-	-	-
Other employee expenses		102,573	117,929	102,573	117,929
Subtotal employee expenses employees other than holders of office		1,557,862	1,585,674	1,557,862	1,585,674
Total employee expenses		1,577,983	1,605,795	1,577,983	1,605,795
NOTE 3B: Other expenses from ordinary activities:					
Affiliation fees (AHA National)		300	300	300	300
Capitation fees (AHA National)		69,303	69,303	69,303	69,303
Conference and meeting expenses		388,236	325,692	388,236	325,692
Consideration to employers for payroll deductions		-	-	-	-
Contractors/Consultants		571,413	664,196	571,413	664,196
Compulsory levies		-	-	-	-
Fees/allowances meetings & conferences		2,125	3,320	2,125	3,320
Grants - less than \$1,000		-	-	-	-
Grants - over \$1,000		-	-	-	-
Information/Communications/Technology		83,239	66,693	83,239	66,693
Donations - less than \$1,000		868	1,798	868	1,798
Donations - over \$1,000		-	3,000	-	3,000
Legal costs - Litigation		58,275	2,037	58,275	2,037
Legal costs - Other		4,054	6,333	4,054	6,333
Office Expenses		49,918	51,138	49,918	51,138
Penalties - via RO Act or Regulations		-	-	-	-
Political donations - less than \$1,000		500	-	500	-
Political donations - over \$1,000		120,682	17,409	120,682	17,409
Property Expenses		111,340	109,594	131,340	129,594
Other expenses		648,844	990,716	648,844	990,716
Total other expenses from ordinary activities		2,109,097	2,311,529	2,129,097	2,331,529

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	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
NOTE 4 CURRENT ASSETS					
NOTE 4A: CASH AND CASH EQUIVALENTS		\$	\$	\$	\$
Cash at bank and on hand		784,554	938,597	784,544	938,587
Short-term bank deposits		4,535,832	4,822,266	4,535,832	4,822,266
TOTAL CASH AND CASH EQUIVALENTS		5,320,386	5,760,863	5,320,376	5,760,853

The effective interest rates on short-term bank deposits were 2017: 2.00%; 1.75%; 2.65%; 2.60%; 2.30%; these deposits mature on 9 January 2018; 13 January 2018; 18 January 2018; 19 January 2018; 13 February 2018.

	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
NOTE 4B: TRADE AND OTHER RECEIVABLES		\$	\$	\$	\$
Receivables from other reporting units					
Wholly-owned subsidiary - AHA Properties Pty Ltd		-	-	578,158	598,158
Other related parties - Hospitality Group Training Incorporated		-	-	-	-
Total receivables from other reporting units		-	-	578,158	598,158
Less provision for doubtful debts					
Wholly owned subsidiary - AHA Properties Pty Ltd		-	-	-	-
Other related parties - Hospitality Group Training Incorporated		-	-	-	-
Total provision for doubtful debts		-	-	-	-
Receivables from other reporting units (net)		-	-	578,158	598,158
Other receivables					
Trade receivables		208,807	75,699	208,807	75,699
Total other receivables		208,807	75,699	208,807	75,699
Total trade and other receivables (net)		208,807	75,699	786,965	673,857

NOTE 4C: OTHER CURRENT ASSETS

Inventories	22,119	25,279	22,119	25,279
Work in progress	6,800	1,575	6,800	1,575
Prepayments	52,249	50,599	52,249	50,599
Undeposited funds	1,466	15,529	1,466	15,529
Accrued income from other sources	68,409	55,030	68,409	55,030
Total other current assets excl inventories	128,924	122,733	128,924	122,733
Total other current assets incl inventories	151,043	148,012	151,043	148,012

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	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
NOTE 5: NON-CURRENT ASSETS					
NOTE 5A: LAND, BUILDINGS, PLANT & EQUIPMENT		\$	\$	\$	\$
Freehold land and buildings at cost		1,774,777	1,774,777	-	-
Less accumulated depreciation		520,000	500,000	-	-
		<u>1,254,777</u>	<u>1,274,777</u>	-	-
Plant and equipment at cost		456,788	497,985	456,788	497,985
Less accumulated depreciation		305,150	339,133	305,150	339,133
		<u>151,638</u>	<u>158,851</u>	<u>151,638</u>	<u>158,851</u>
Motor vehicles at cost		149,329	149,329	149,329	149,329
Less accumulated depreciation		118,831	109,976	118,831	109,976
		<u>30,498</u>	<u>39,352</u>	<u>30,498</u>	<u>39,352</u>
Total land, buildings, plant and equipment		<u>1,436,913</u>	<u>1,472,980</u>	<u>182,136</u>	<u>198,203</u>

Movement in carrying amounts

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

	Freehold land and buildings	Plant and equipment	Motor vehicles	Total
	\$	\$	\$	\$
Economic Entity				
Balance at the beginning of the year	1,274,777	158,851	39,352	1,472,980
Additions	-	22,289	-	22,289
Written down value of disposed assets	-	(4,039)	-	(4,039)
Depreciation expense	(20,000)	(25,463)	(8,854)	(54,317)
Carrying amount at the end of the year	<u>1,254,777</u>	<u>151,638</u>	<u>30,498</u>	<u>1,436,913</u>
Parent Entity				
Balance at the beginning of the year	-	158,851	39,352	198,203
Additions	-	22,289	-	22,289
Written down value of disposed assets	-	(4,039)	-	(4,039)
Depreciation expense	-	(25,463)	(8,854)	(34,317)
Carrying amount at the end of the year	<u>-</u>	<u>151,638</u>	<u>30,498</u>	<u>182,136</u>

	Economic Entity		Parent Entity	
	2017	2016	2017	2016
NOTE 5B: INTANGIBLE ASSETS				
	\$	\$	\$	\$
Preliminary expenses at cost	350	350	-	-
TOTAL INTANGIBLE ASSETS	<u>350</u>	<u>350</u>	<u>-</u>	<u>-</u>

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
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	Note	Economic Entity		Parent Entity	
		2017	2016	2017	2016
		\$	\$	\$	\$
NOTE 6: CURRENT LIABILITIES					
NOTE 6A: TRADE PAYABLES					
Trade creditors and accruals		326,804	27,521	326,804	27,521
Payables to other reporting units		-	-	-	-
Total trade payables		326,804	27,521	326,804	27,521
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/uneared revenue		1,097,101	1,126,591	1,097,101	1,126,591
GST Payable		73,665	124,821	73,665	124,821
Other payables and accrued expenses		35,512	109,128	35,512	109,128
TOTAL OTHER PAYABLES		1,226,399	1,380,661	1,226,399	1,380,661
TOTAL TRADE AND OTHER PAYABLES		1,553,203	1,408,182	1,553,203	1,408,182
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		243,308	223,977	243,308	223,977
Long service leave - employees		249,200	207,044	249,200	207,044
Separations and redundancies		-	-	-	-
Other		-	-	-	-
Subtotal employee provisions - employees other than office holders		492,508	431,021	492,508	431,021
Total employee provisions		492,508	431,021	492,508	431,021
Current provisions		434,535	404,546	434,565	404,546
Non current provisions		57,973	26,475	57,943	26,475
Total employee provisions		492,508	431,021	492,508	431,021

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Note	Economic Entity		Parent Entity	
	2017	2016	2017	2016
NOTE 7B: OTHER PROVISIONS	\$	\$	\$	\$
Maintenance provision	190,377	166,377	190,377	166,377
Total other provisions	190,377	166,377	190,377	166,377
Total employee and other provisions	682,885	597,398	682,885	597,398
Current provisions	624,912	570,923	624,912	570,923
Non current provisions	57,973	26,475	57,973	26,475
Total provisions	682,885	597,398	682,885	597,398
Number of employees at year end	13.3	13.3	13.3	13.3
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 association.	380,000	380,000	380,000	380,000
NOTE 8B: 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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Note	Economic Entity		Parent Entity	
	2017	2016	2017	2016
	\$	\$	\$	\$
NOTE 9: CASH FLOW				
NOTE 9A: CASH FLOW RECONCILIATION				
Reconciliation of cash and cash equivalents as per Statement of Financial Position to Statement of Cash Flows				
Statement of Cash Flows	5,320,386	5,760,863	5,320,376	5,760,853
Statement of Financial Position	5,320,386	5,760,863	5,320,376	5,760,853
Difference	-	-	-	-
Reconciliation of Cash Flows from Operating Activities with Net Current Year Surplus/(Deficit)				
Net Current Year Surplus/(Deficit)	(570,919)	(673,049)	(570,919)	(673,049)
Adjustments for non-cash flows:				
Depreciation/amortisation	54,317	56,305	34,317	36,305
Loss (Gain) on disposal of plant and equipment	4,039	951	4,039	951
Changes in assets and liabilities:				
Decrease (increase) in net receivables	(162,598)	399,987	(142,598)	419,987
Decrease (increase) in other assets	(6,190)	35,215	(6,190)	35,215
Decrease (increase) in inventories	3,160	2,393	3,160	2,393
Increase (decrease) in payables	174,516	86,210	174,516	86,210
Increase (decrease) in provisions	85,487	81,183	85,487	81,183
Cash flows from operating activities	(418,188)	(10,806)	(418,188)	(10,806)
NOTE 9B: CASH FLOW INFORMATION				
Cash inflows				
AHASA	3,294,481	4,099,479	3,294,481	4,099,479
AHA Properties Pty Ltd	20,000	20,000	20,000	20,000
Total cash inflows	3,314,481	4,119,479	3,314,481	4,119,479
Cash outflows				
AHASA	(3,734,958)	(4,119,235)	(3,734,958)	(4,119,235)
AHA Properties Pty Ltd	(20,000)	(20,000)	(20,000)	(20,000)
Total cash outflows	(3,754,958)	(4,139,235)	(3,754,958)	(4,139,235)
Total net cash flows	(440,477)	(19,756)	(440,477)	(19,756)

**AUSTRALIAN HOTELS ASSOCIATION (SOUTH AUSTRALIAN BRANCH)
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**NOTES TO THE FINANCIAL STATEMENTS
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Note	Economic Entity		Parent Entity	
	2017	2016	2017	2016
	\$	\$	\$	\$

NOTE 10: CONTINGENT LIABILITIES, CONTINGENT ASSETS AND CAPITAL COMMITMENTS

The economic entity had no contingent liabilities, contingent assets or capital commitments as at 31 December 2017 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 REPORTING 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	76,800	75,000	76,800	75,000
— electricity contribution received	6,000	5,880	6,000	5,880
— cleaning contribution received	6,240	6,120	6,240	6,120
— administration fees received	62,640	61,440	62,640	61,440
— expenses reimbursed	185,060	146,534	185,060	146,534

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.

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**NOTES TO THE FINANCIAL STATEMENTS
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Note	Economic Entity		Parent Entity	
	2017	2016	2017	2016
	\$	\$	\$	\$
NOTE 11B: KEY MANAGEMENT PERSONNEL REMUNERATION FOR THE REPORTING PERIOD				
Total short-term employee benefits	364,537	427,963	364,537	427,963
Total post-employment benefits	-	-	-	-
Total other long-term benefits	9,365	8,710	9,365	8,710
Termination benefits	-	-	-	-
Total	373,902	436,673	373,902	436,673

NOTE 12: AUDITORS' REMUNERATION	Economic Entity		Parent Entity	
	2017	2016	2017	2016
VALUE OF THE SERVICES PROVIDED	\$	\$	\$	\$
Auditing the financial report	27,575	26,100	27,575	26,100
Other services	-	-	-	-
TOTAL REMUNERATION OF AUDITORS	27,575	26,100	27,575	26,100

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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 and aim 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.

	Economic Entity		Parent Entity	
	2017	2016	2017	2016
Financial Assets	\$	\$	\$	\$
Held to maturity investments				
Cash at bank	783,827	937,837	783,817	937,827
Cash on Hand	727	762	727	762
Short-term bank deposits	4,535,832	4,822,267	4,535,832	4,822,267
Total held to maturity investments	5,320,386	5,760,867	5,320,376	5,760,857
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	208,807	75,699	208,807	75,699
Amount receivable from wholly-owned subsidiary	-	-	578,158	598,158
Total loans and receivables	208,807	75,699	786,965	673,857
Carrying amount of financial assets	5,529,193	5,836,566	6,107,351	6,434,724
Financial Liabilities				
Other financial liabilities				
Trade creditors and accruals	326,804	27,521	326,804	27,521
Other payables	1,226,399	1,380,661	1,226,399	1,380,661
Carrying amount of financial liabilities	1,553,203	1,408,182	1,553,203	1,408,182

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:

	2017	2016	2017	2016
	\$	\$	\$	\$
Cash and cash equivalents	5,320,386	5,760,863	5,320,376	5,760,853
Loans and receivables	208,807	75,699	786,965	673,857

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 2017

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 are 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 association'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 2017 investment in Cash, Fixed Interest and Floating Interest rate deposits, less bank loans amounted to \$5,320,376. A +/-1% change in interest rates during the year ended 31 December 2017 would have resulted in a +/- change in net interest income of \$1,285.00.

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 \$1,470.00.

(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)
ABN 77 237 576 146 AND CONTROLLED ENTITY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2017**

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.

The interest is held as follows:

	Ownership interest		Voting power		Carrying amount of investment	
	2017	2016	2017	2016	2017	2016
	%	%	%	%	\$	\$
Gaming Care	100	100	40	40	-	-

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.

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.

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 2017

NOTE 14: ASSOCIATED COMPANY (CONT'D)

	Gaming Care	
	2017	2016
	\$	\$
Summarised Financial Information of Associated Company		
Statement of financial position		
Total assets	751,053	608,576
Total liabilities	751,053	608,576
Net assets	-	-
Statement of comprehensive income		
Income	1,309,199	1,282,854
Expenses	1,309,199	1,282,854
Net surplus/(deficit)	-	-
Share of net surplus/(deficit) after tax	-	-

Hospitality Group Training Inc

Hospitality Group Training Inc (HGT) used to be an associated company that was jointly controlled by AHASA and United Voice. AHASA was therefore required to recognise its interest in HGT in prior reporting periods.

The principal activity of HGT was to deliver nationally recognised training in all facets of hospitality through short courses, Certificate and Diploma qualifications.

HGT was placed under voluntary administration on 24 February 2015. Written confirmation was received from the appointed liquidators on 21 November 2016 advising that no dividend would be declared to the unsecured creditors of HGT. The loan to HGT and the accrued interest on the loan were therefore written off and appeared as a bad debt in the financial report for the year ended 31 December 2016.

Both the cost of AHASA's investment in HGT and its share of the post-acquisition surplus or deficit were \$nil therefore, upon liquidation of HGT, the write off of the investment in HGT in the financial report for the year ended 31 December 2016 was also \$nil.

**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 2017**

NOTE 15: CONTROLLED ENTITY	Principal activity	Country of incorporation	Percentage owned (%) *	
Controlled Entity Consolidated				
Parent Entity:			2017	2016
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 RO Act)*, 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 Commissioner:

- (1) A member of a reporting unit, or the Commissioner, 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).

NOTE 19: ACQUISITION OF ASSET OR LIABILITY

The reporting unit did not acquire an asset or liability during the financial year as a result of:

- a) an amalgamation under Part 2 of Chapter 3, of the RO Act in which the organisation (of which the reporting unit form part) was the amalgamated organisation; or
- b) a restructure of the branches of the organisation; or
- c) a determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation; or
- d) a revocation by the General Manager under subsection 249(1) of the RO Act of a certificate issued to an organisation under subsection 245(1).

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 2017

NOTE 20: DETAILED INCOME STATEMENT	Economic Entity		Parent Entity	
	2017	2016	2017	2016
	\$	\$	\$	\$
INCOME				
Members' subscriptions	1,766,121	1,786,090	1,766,121	1,786,090
Associate members' subscriptions	3,202	3,202	3,202	3,202
Advocacy services income	167,778	212,116	167,778	212,116
Sponsorships	482,112	558,308	482,112	558,308
Commissions received	85,716	95,808	85,716	95,808
Conferences, seminars and events	355,323	276,087	355,323	276,087
Rent received	76,800	75,000	76,800	75,000
Sale of goods	16,311	16,848	16,311	16,848
Other income	88,557	130,111	88,557	130,111
Bank interest	128,561	147,010	128,561	147,010
Gain on disposal of plant and equipment	-	-	-	-
Total income from ordinary activities	<u>3,170,481</u>	<u>3,300,580</u>	<u>3,170,481</u>	<u>3,300,580</u>
EXPENDITURE				
Advocacy expenses	-	-	-	-
Annual leave provision	19,331	16,910	19,331	16,910
Bad Debts	-	317,901	-	317,901
Conferences, seminars and events	338,616	264,263	338,616	264,263
Delegates fees and expenses	11,241	8,204	11,241	8,204
Depreciation	54,317	56,305	54,317	56,305
Donations and grants	868	4,798	868	4,798
Entertainment	47,141	51,229	47,141	51,229
National AHA Capitation Fees	69,303	69,303	69,303	69,303
Gaming expenses	-	-	-	-
General expenses	21,093	21,783	21,093	21,783
Insurance	18,305	18,065	18,305	18,065
Legal expenses	62,329	8,369	62,329	8,369
Long service leave provision	42,156	40,274	42,156	40,274
Loss on disposal of plant and equipment	4,039	951	4,039	951
Media advertising expenses	552,038	497,950	552,038	497,950
Media coverage expenses	64,562	60,482	64,562	60,482
Meeting expenses	44,890	56,545	44,890	56,545

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 20: DETAILED INCOME STATEMENT (CONT'D)	Economic Entity		Parent Entity	
	2017	2016	2017	2016
	\$	\$	\$	\$
EXPENDITURE (CONT'D)				
Motor vehicle expenses	45,228	46,344	45,228	46,344
Other administration expenses	136,837	125,166	136,837	125,166
Payroll tax	52,482	53,892	52,482	53,892
Political donations	121,182	17,409	121,182	17,409
Printing, postage and stationery	87,270	85,329	87,270	85,329
Professional, consultancy and audit expenses	183,008	326,930	183,008	326,930
Rates and taxes	20,262	20,384	20,262	20,384
Rent paid	-	-	20,000	20,000
Repairs, cleaning, light and power	124,185	123,212	124,185	123,212
Salaries and allowances – officials	18,375	18,375	18,375	18,375
Salaries and allowances – other	1,125,556	1,103,699	1,125,556	1,103,699
Sponsorship expense	112,243	149,449	112,243	149,449
Staff Recruitment Costs	0	0	0	0
Subscriptions	11,119	8,730	11,119	8,730
Superannuation – officials	1,746	1,746	1,746	1,746
Superannuation – other	268,246	306,862	268,246	306,862
Telephone	30,941	33,699	30,941	33,699
Travelling expenses	43,200	49,661	43,200	49,661
Workcover	9,291	9,411	9,291	9,411
Total expenditure on ordinary activities	<u>3,741,400</u>	<u>3,973,629</u>	<u>3,741,400</u>	<u>3,973,629</u>
Surplus/(Deficit) attributable to members of the parent entity	<u>(570,919)</u>	<u>(673,049)</u>	<u>(570,919)</u>	<u>(673,049)</u>

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

COMMITTEE OF MANAGEMENT'S STATEMENT

On 3rd April 2018, 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) for the financial year ended 31 December 2017.

The Committee of Management declares that in its opinion:

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; 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 by a member of the reporting unit or the Commissioner duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or Commissioner; and
 - (vi) no orders have been made by the Registered Organisations Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (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.



PETER JOHN HURLEY

President



RICHARD STEFAN JOHN LOVELL

Secretary / Treasurer

Dated 3 April, 2018

**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)**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Hotels Association (South Australian Branch) (the "Parent Entity") and Australian Hotels Association (South Australian Branch) and Controlled Entity (the "Economic Entity"), which comprises the statement of financial position as at 31 December 2017, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements comprising a summary of significant accounting policies and other explanatory information and the committee of management statement.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of both the Parent Entity and the Economic Entity as at 31 December 2017, and their financial performance and cash flows for the year then ended in accordance with:

- a) Australian Accounting Standards; and
- b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

Also, in our opinion, management's use of the going concern basis of accounting in the preparation of the financial report is appropriate.

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 Economic 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 Committee of Management for the Financial Report

The committee of management of the Parent Entity is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the committee of management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee of management is responsible for assessing the Economic 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 the committee of management either intend to liquidate the Economic Entity or to cease operations, or have no realistic alternative but to do so.

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.

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)

Auditor's Responsibilities for the Audit of the Financial Report (cont'd)

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Economic Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of management.
- Conclude on the appropriateness of the committee of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Economic Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Economic Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Economic Entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Economic Entity audit. We remain solely responsible for our audit opinion.

We communicate with the committee of management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We declare that Christopher R Clarke is an approved auditor, a member of the Chartered Accountants Australia and New Zealand and holds a current Public Practice Certificate.



CLARKE & BROWNRIGG
Chartered Accountants



CHRISTOPHER R CLARKE
Partner and registered company auditor number 5024

4 April 2018, Kent Town



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 2017.

REVIEW OF THE PRINCIPAL ACTIVITIES OF THE BRANCH

The Branch operates as the South Australian Branch of the Australian Hotels Association, an organisation 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 2017 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 489 members in 2017.

Number of Employees

As at 31 December 2017 staffing levels were AHA|SA 13.3 and Gaming Care 8.

AHA|SA Committee of Management 1 January – 31 December 2017

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

Matthew Brien
Andrew Bullock *(appointed May 2017)*
Mark Davies
Jeff Ellis
Trevor Evans
Jason Fahey
Trent Fahey
Tony Franzon
John Giannitto *(appointed May 2017)*
Timothy Gregg
Andrew Gunn
Tom Hannah *(term expired May 2017)*
Alison James
Jason Kelly
Michael Lunniss
Guy Matthews
Scott Matthews
Melinda McCauley
Andrew Plush
Matt Rogers
Santo Scaglione *(retired May 2017)*
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

President
3/4/2018