



4 April 2014

Mr Brian Kearney  
Chief Executive Officer  
Australian Hotels Association-Victorian Branch  
[b.kearney@ahha.com.au](mailto:b.kearney@ahha.com.au)

Cc: Indra Rajendren, financial controller, [finance@ahavic.com.au](mailto:finance@ahavic.com.au)

Dear Mr Kearney,

**Australian Hotels Association - Victorian Branch  
Financial Report for the year ended 30 June 2013 - [FR2013/386]**

I acknowledge receipt of the financial report of the Australian Hotels Association-Victorian Branch. The documents were lodged with the Fair Work Commission on 17 October 2013.

Further information was received on 25 March 2014.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

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

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Application of Tier 1 reporting requirements

Paragraph 8 of the Reporting Guidelines states *'it is a requirement that all reporting units apply the Tier 1 reporting requirements as per the Australian Accounting Standard AASB 1053 Application for Tiers of Australian Accounting Standards'*. The notes to the financial statements state that *'The Association is yet to decide whether it will take advantage of Tier 2 reporting.'* In the future please ensure that the reporting unit continues to comply with Tier 1.

General purpose financial report to be prepared on accrual basis

Section 252 of the RO Act places obligations upon reporting units to *keep* financial records. Under section 252(4) an organisation may *keep* the financial records for its membership subscriptions on a cash basis.

This is distinct from the obligation under section 253 to *prepare* a general purpose financial report (GPFR). Section 253 requires that *'...a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year...'* Paragraph 27 of Australian

Accounting Standard *AASB101 Presentation of Financial Statements*, states that 'an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting'.

The notes to the financial statements state that 'Revenue from members is recognised upon the receipt of subscription monies', following confirmation this appears to be a cash basis of accounting. In the future please ensure that revenue from members is brought to account on an accruals basis in accordance with the Australian Accounting Standards. It is further noted that this will result in a change of accounting policy that will need to be disclosed in accordance with AASB 108 (Accounting Policies, Changes in Accounting Estimates and Errors). You may need to discuss this with your auditor.

#### Activities under Reporting Guideline not disclosed

Item 16 of the Reporting Guidelines states that if the activities identified in items 15(b), the receipt of a capitation fee, has not occurred in the reporting period, a statement of this effect must be included in the notes to the GPFR. I note that for received capitation no such disclosure had been made.

#### Disclosure of employee expenses/benefits to office holders and other employees

The Reporting Guidelines require reporting units to disclose in the statement of comprehensive income or in the notes to the financial statements employee expenses to holders of office (item 17(f)) and employee expenses to other employees (item 17(g)).

I note that the financial report provided both that no expenses had been paid beyond honorariums and that expenses and provisions had been set aside. The supplementary information supplied clarified that these final expenses were incurred by another party. If the reporting unit has no employee expenses or provisions please ensure the financial report notes the NIL totals within the report.

Should the reporting unit hire employees, or pay its officers into the future, please ensure the expenses for office holders and other employees are separately disclosed. These must separately disclose wages, superannuation, annual leave, long service leave and other employee expenses provided for officers and employees. The Reporting Guidelines requires that all employee and officer benefits, not merely wages, are reported separately (refer items 17(f) and 17(g)).

If you have any queries regarding this letter, please contact me on (03) 8661 7974 or via email at [catherine.bebbington@fwc.gov.au](mailto:catherine.bebbington@fwc.gov.au).

Yours sincerely



**CATHERINE BEBBINGTON**  
Regulatory Compliance Branch

#### **FAIR WORK COMMISSION**

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## AUSTRALIAN HOTELS ASSOCIATION (VICTORIA)

ABN 79 948 978 376

25 March 2014

Ms Catherine Bebbington  
Fair Work Commission  
GPO Box 1994  
MELBOURNE VIC 3001

Dear Catherine,

Further to your email of 14 March 2014 we are pleased to provide the following response :-

### **Capitation**

We can confirm that AHA (Vic) did not receive capitation from any of the other reporting units in the organisation.

### **Office Holders and Key Management Personnel**

We can confirm that office holders of AHA (Vic) only get paid honorariums and do not receive wages, salary, leave, superannuation or other entitlements, or provisions from the Branch. The reference to "key management personnel" and the breakdown by short term and past employment expenses, is a hangover from previous reporting requirements and should not have been included in the current reports lodged given that this information is now fully disclosed in a note to the financial statements.

### **Accrual of Membership Subscriptions – Tier 1 and Tier 2 Reporting**

The AHA, Victorian Branch operates its membership on a different basis to that of a traditional union. Members do not remain current beyond the date of their financial commitment and can simply choose not to pay any subscription due. Accordingly AHA Victorian Branch accounts for membership on an as received basis and apart from courtesy phone calls no follow up procedures are undertaken in respect of unpaid subscriptions. In these circumstances the correct accounting treatment is that adopted by AHA Victorian Branch and no accrual of membership is undertaken.

If you have any further queries in relation to these issues please do not hesitate to contact Indra Rajendren at AHA Victorian Branch.

Yours Sincerely

Brian Kearney  
Chief Executive Officer

**Advice ■ Support ■ Network ■ Influence**

**From:** BEBBINGTON, Catherine  
**To:** ["Finance@ahavic.com.au"](mailto:Finance@ahavic.com.au)  
**Subject:** FR2013/386 - GPFR for the AHA (Vic).  
**Date:** Friday, 14 March 2014 1:14:00 PM

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Good afternoon, Indra,

Thank you for your conversation, as discussed there are just a few things I would like confirmed in writing.

### **Capitation**

The report indicates that capitation was *paid* to the head office. Please confirm that the AHA (Vic) did not *receive* any capitation from any of the other reporting units in the organisation. If it did please provide information on the name of the entity which paid it and how much was received. The report should include a brief statement saying that they didn't receive any if this is the case.

### **Office holders and Key Management Personnel**

The report indicates that the office holders only get paid honorariums. Please confirm that the office holders only get paid honorariums *and* do not receive wages, salary, leave, super or other entitlements, or provisions. The report should include a brief statement saying that no wages, or provisions were provided to holders of office.

The report does, however, state that money was paid to 'key management personnel'. Further, the information on the key management personnel provides a breakdown by short term and post employment expenses. However the report indicates that the reporting unit has NIL employees. Please explain how this is consistent with the officers only being paid honorariums and provide a breakdown of the key management personnel expenses (and all other employee expenses) in the following form:

Holders of office:

Expenses:

- Wages and salaries;
- super;
- leave and other entitlements;
- separation and redundancies;
- other expenses

Provisions:

- Annual leave;
- Long Service Leave;
- Other provisions

Employees other than holders of office:

Expenses:

- Wages and salaries;
- super;
- leave and other entitlements;
- separation and redundancies;
- other expenses;

Provisions

- Annual leave;
- Long Service Leave;
- Other provisions

In any of the above cases, if the AHA (Vic) *has nothing to report* it must provide a statement saying so, this can be done by including a sentence saying none was paid or

provided for, or by including a series of '-' or '0' in the relevant sections of the report.

**Accrual of Membership subscriptions and Tier 1 v Tier 2 reporting**

These were discussed earlier as well. Membership should be reported on an accruals basis and Tier 1 reporting is required of a registered organisation by the General Manager's Reporting Guidelines. Both of these issues will be discussed in the final letter which is sent to the organisation if the report is filed.

Thank you for your time,

**CATHERINE BEBBINGTON**  
Regulatory Compliance Branch

**Fair Work Commission**

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Fax: 03 9655 0410

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# **AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**ACN: 052 166 015**

**Financial Report For The Year Ended  
30 June 2013**

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**ACN 052 166 015**

**Financial Report For The Year Ended 30 June 2013**

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AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)  
ACN: 052 166 015  
OPERATING REPORT

## OPERATING REPORT

Your committee members present their report on the Australian Hotels Association (Victoria Branch) for the financial year ended 30 June 2013.

The names of the Executive Committee Members in office at any time during or since the end of the year are:

Peter Burnett - President	Ross Blair-Holt - Trustee
David Canny - Vice President (Country)	Ian Larkin - Trustee
Mark Robertson - Vice President (Metropolitan)	Paul Hunter - Executive Member
Michael Burke - Hon Secretary/ Treasurer	Paul Stocks - Executive Member
David Curry - Hon Minute Secretary	Jim Hogan - Executive Member
Bill Bell - Trustee	

The names of the Committee Members in office at any time during or since the end of the year are:

### Committee Members

Peter Archbold	Bailey Hunter	Troy Patterson
Keith Barrett	Tony Jackson	John Payne
Robbie Beaton	Peter Jones	Tom Payne
Bill Bell	Andrew Kastoras	Danny Quinlan
Sam Benjamin	Gary Kirwan	George Ramia
Ross Blair-Holt	Ian Larkin	Pat Reardon
David Bunney	Andrew Lethlean	Michael Reardon
Michael Burke	Gary Lewis	Michael Robertson
Peter Burnett	Dannis Madden	Mark Robertson
Andrew Cairns	Peter Martinico	Alexander Robertson
David Canny	Bruce J Mathieson	Jim Ryan
Andrew Clark	Peter McIntyre	David Shannon
David Curry	Scott Meager	Ray Sharawara
Richard Davis	Anthony Molan	Patrick Sheehan
Robert Dawson	Paul Mulquiny	Ben Singleton
Domenic Di Deo	Nick Murray	Paul Stocks
Ray Dodd	Stewart Naismith	John Taylor
Peter Doyle	Carolyn Nikakis	Bernie Taylor
Mark Ellis	Andrew Nikakis	Darren Thomas
Trent Fairweather	Matthew Nikakis	Mark Thompson
Simon Gardner	Con Nikitas	Sam Tresize
Lisa Ginies	Russell O'Brien	Karl Unterfrauner
Adrian Greaney	Paul O'Brien	John Upham
Jim Hogan	Bob O'Kane	George Varughese
Peter Houghton	Mark O'Reilly	Peter Williams
Paul Hunter	Michael Palmer	Gary Wilson
Warwick Hunter	Tony Parsons	Daryl Worthington



## OPERATING REPORT (continued)

Committee Members have been in office since the start of the financial year to the date of this report unless otherwise stated.

The number of Branch Members as at 30 June 2013 was 1006.

The number of Branch employees as at 30 June 2013 was nil.

Any member owing any fees, fines, levies or dues longer than two months after they first become due shall be unfinancial. No unfinancial member shall be eligible to nominate or be nominated for any office, vote in any election or plebiscite, attend or vote at any meeting of members and by resolution of the Council may be refused entry to the Association's premises.

Under rule 32 of the Association's federal rules, a Member of the Association may resign from membership by written notice addressed and delivered to the Branch Secretary of the Branch of which he is a member.

Mark Robertson holds a position of Director of HostPlus Pty Ltd, a superannuation entity. Mark Robertson was a committee member of the Association.

The surplus for the year amounted to \$NIL. (2012: \$NIL). During the period total subscription revenue remained Consistent with the prior year.

The financial records of the reporting unit have been kept, as far as possible, in a consistent manner to each of the other reporting units of the organisation.

No significant changes in Association's financial state of affairs occurred during the financial year.

The principal activity of the Association during the financial year was to provide membership services to members of the Association. An administration levy is paid to the Australian Hotels and Hospitality Association Inc. This levy represents the surplus funds received from members subscriptions available to fund the activities of the Australian Hotels and Hospitality Association Inc.

The Association's principal activities were directed to:

- Protecting, promoting and advancing the interests and rights of members;
- Upholding and promoting the quality, integrity and reputation of the hotel industry; and
- Providing timely, effective, relevant and value-adding services to members.

Issues requiring priority attention in 2012/13 included:

- Utilising effective working relationships with the Victorian Coalition Government across all relevant portfolios to ensure appropriate and reasonable regard is had to Victoria's pub and hotel interests in Government policy development and implementation;
- Effectively responding to the increasing business challenges being faced by members as a consequence of the volatility of prevailing economic conditions, increasing costs and the slowing down of overall consumer demand;
- Actively pursuing members' workplace relations-related interests in respect of both venue-based issues resolution and contributing to the AHA National agenda for reform to workplace relations legislation and the Hospitality Industry General Awards;

- Actively pursuing members' workplace relations-related interests in respect of both venue-based issues resolution and contributing to the AHA National agenda for reform to workplace relations legislation and the Hospitality Industry General Awards;
- In conjunction with AHA National Office and other Branches, developing and canvassing the AHA & Tourism Accommodation Australia (TAA) Policy Agenda for the September 2013 Federal election; and
- Achieving real outcomes for members by successfully satisfying the Victorian Government that unacceptable or inappropriate initiatives impacting on publicans should be abandoned or amended e.g. abolition of differential rating of licensed venues by local government, amending the Government's initial intention to significantly expand the liability of directors of licensed businesses, etc.

Outcomes achieved on behalf of members included:

#### A. Liquor-related

1. Through participation in the Victorian Government's Expert Advisory Committee in respect of the development of the Victorian Alcohol & Drug Strategy 2013-2017, AHA (Vic) contributed to the subsequent commitment of the Government to a pragmatic and constructive alcohol-related strategy directed to:
  - Achieving cultural change in the community's tolerance of excessive consumption of alcohol and consequential unacceptable behaviours & outcomes;
2. In conjunction with AHA National and other Branches, continuing to successfully lobby the Federal Government to maintain the existing alcohol excise regime, particularly the concessional excise rate applied in respect of draught beer.
3. Maintaining effective and productive dialogue with Victoria Police Command in order that matters of concern may be addressed in a timely manner e.g. policing at pub-level, armed robberies etc.
4. Implementation by the Victorian Government of the Local Government Amendment Act 2012 and related Ministerial Guidelines for Differential Rating such that Local Government is prohibited from applying differential rates targeted to licensed venues, including in respect of late-night street cleaning, security, gaming etc.

#### B. Gaming and Gambling-related

1. Continuing to contribute both operationally and financially to the AHA campaign to ensure that the Gillard Federal Government's pre-commitment policy initiative does not place unnecessary and ineffective additional regulatory burdens costs and operational requirements on gaming venues, including the potential to compromise the Victorian Governments voluntary pre-commitment initiative;
2. Continuing to provide best practice VCGLR-approved self-exclusion and Responsible Gambling Code services to Gaming venues across Victoria.
3. Negotiating and facilitating the implementation of the Tabcorp/AHA(Vic) "Keno Development Program " to reduce venue costs and provide further incentives and opportunities for lower turnover Keno pubs to grow turnover and in turn their commissions.
4. Maintaining close & confidential contact with Victoria Police in their efforts to address armed robberies of gaming venues.

### C. Workplace Relations

1. Continuing to provide high quality venue-based workplace relations issue & claim management services.
2. Leadership in AHA National submissions to the Fair Work Australia
  - Submission to the 2013 Review of Fair Work Act
  - Application to vary penalty rate provisions of the Award
  - Submission to the 2013 Minimum Wage case

### D. General Matters

1. Continuing engagement with the Victorian Government in response to the campaign of the health sector to extend smoking restrictions to outdoor drinking and dining areas of licensed businesses.
2. Ensuring that members are fully informed of their obligations in respect of music license payments to PPCA and APRA and contributing to AHA National's submission to the ACCC in regard to the re-authorisation of APRA as a collecting agency.

### E. Political Engagement

1. In conjunction with AHA National and other Branches, developing and canvassing the AHA and TAA Policy Agenda for the September 2013 Federal Election – *"Australian Hotels: Contributing to economic growth and national prosperity"*.

### F. Representation, information, education etc.

1. Membership of Government Boards and Committees and Working Parties relevant to AHA (Vic) interests;
2. Submissions were made in response to a range of Federal and State Government proposals and Discussion Papers;
3. Provision of a range of information and education programs to members across Victoria;
4. Provision of a range of services to Victoria's accommodation hotels through Tourism Accommodation Australia (Victoria);
5. Successful conduct of a range of activities and events of interest to members; and
6. Continuing pursuit of performance and efficiency opportunities within AHA (Vic) administration.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

Likely developments in the operations of the Association and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Association.

The Association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

The Association has not, during or since the financial year, in respect of any person who is or has been an auditor of the Association or a related Body Corporate:

- (i) Indemnified or made any relevant agreement for indemnifying against a liability, including costs and expenses in successfully defending legal proceedings; or

- (ii) Paid or agreed to pay a premium in respect of a contract insuring against a liability for the costs or expenses to defend legal proceedings.

No person has applied for leave of Court to bring proceedings on behalf of the Association or responsibility on behalf of the Association for all or any part of those proceedings.

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

The following Officers of the Australian Hotels Association (Victorian Branch) also hold Directorships and Board Positions as follows.

Peter Myles Burnett is a Director/Board Member of the following Companies:

Entity Name	Principal Activities
E.J. Whitten Foundation Limited	Charity raising funds for Prostate Cancer Research
Kapacaba (Hotels) Pty Ltd	Trustee Company Unit Trust
Kapacaba Pty Ltd	Trustee Company Unit Trust
M.H. Containers Pty Ltd	Trustee Company Unit Trust
P.M. & J.M. Burnett Pty Ltd	Trustee Company Family Trust
The Australasian Gaming Council Limited	Industry body

Mark Lane Robertson is a Director/Board Member of the following Companies:

Entity Name	Principal Activities
Astonmill Pty Ltd	Owns hotel leasehold
Biberen Investments Pty. Limited	Trustee Company Family Trust
Bincom Pty Ltd	Owns hotel leasehold
Calmega Pty Ltd	Trustee Company Family Trust
Chapungu Shona Gallery Pty Ltd	Non operating Company
Estal Nominees Pty Ltd	Owns hotel leasehold
Exchange Corner Pty Ltd	Owns property
Flying Duck Freehold Pty Ltd	Owns property
Fourth Lieutenant Pty. Ltd.	Trustee Company Family Trust
G.G.S. Nominees Proprietary Limited	Geelong Grammar School
Gaming & Leisure Holdings Pty Ltd	Hotel operator
GBH Freehold Pty Ltd	Property owner
Geelong Grammar School	Geelong Grammar School
HLM Admin Pty. Ltd.	Hotel operator
Host-Plus Pty. Limited	Industry Superannuation Fund (AHA nominated Director)
Hostplus Investments Pty Ltd	Industry Superannuation Fund (AHA nominated Director)
Hotel & Leisure Management Pty. Ltd.	Hotel operator
Imperial Hotel Freehold Pty Ltd	Property holder
Lake Victoria Views Pty Ltd	Non operating Company
Lucky Eights Pty Ltd	Hotel operator
Markann Number 2 Pty Ltd	Trustee of Superannuation Fund
Mikshar Nominees Pty. Ltd,	Property owner
Ninth Lieutenant Pty. Ltd.	Trustee of Superannuation Fund
Owl Developments Pty Ltd	Property owner
Quinayen Nominees Pty. Limited	Trustee Company Family Trust
Robertson Group Appointor Pty Ltd	Non-Operating Company
Robertson Projects (Vic.) Pty. Ltd.	Property Developer
Robmark Pty. Ltd.	Trustee Company Family Trust
Roburn Pty. Ltd.	Trustee Company Family Trust
Sanscot Pty. Ltd.	Trustee Company Family Trust
Sargood Hotels Pty. Ltd.	Property Owner
Sargood House Pty. Ltd.	Property Owner
Sargood Investments Pty Ltd	Property Owner
Seventh Lieutenant Pty. Ltd.	Trustee Company Family Trust
Shadowfax Winery Pty Ltd	Winery operation
Sixth Lieutenant Pty. Ltd.	Trustee Company Family Trust
WGH Pty. Ltd.	Hotel Operator
Winning Concepts Pty. Ltd.	Non operating Company
128 Bourke St Pty Ltd	Hotel Operator


David John Canny is a Director/Board Member of the following Companies:

Entity Name	Principal Activities
Bacceney Pty. Ltd.	Hotel Operator
Ellgeceee Investments Proprietary Limited	Property owner
Sharpcan Pty Ltd	Non operating Company
Spazor Pty Ltd	Trustee Hotel Operating Trust

Michael Anthony Burke is a Director/Board Member of the following Companies:

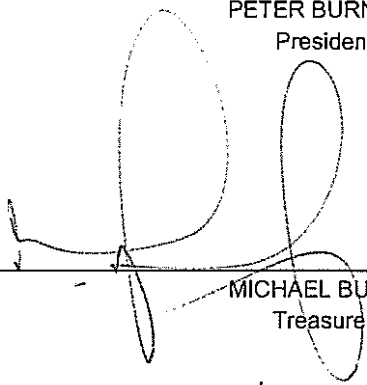
Entity Name	Principal Activities
Curve Bar Pty Ltd	Bar Operator
Hotel Malvern Pty Ltd	Hotel Operator
Sumicke Pty Ltd	Investment Company
Burke Family Holdings Pty Ltd	Trustee Company Family Trust
Burke Hospitality Management Pty Ltd	Trustee Company Investment Trust
Victorian Small Business Ministerial Advisory Committee	Government Advisory Body

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



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PETER BURNETT  
President



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MICHAEL BURKE  
Treasurer

Dated this 26 day of August 2013

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Revenue	2	1,137,517	1,053,158
Other expenses		(1,137,517)	(1,053,158)
<b>Current year surplus</b>		<u>-</u>	<u>-</u>
<b>Net current year surplus</b>		<u>-</u>	<u>-</u>
Net current year surplus attributable to members of the entity		<u>-</u>	<u>-</u>

The accompanying notes form part of the financial statements.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013	2012
		\$	\$
Net current year surplus		-	-
Other comprehensive income			
Items that will be reclassified subsequently to profit or loss when specific conditions are met:			
Fair value remeasurement gains on available-for-sale financial assets		-	-
<b>Total other comprehensive income for the year</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income attributable to members of the entity</b>		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
<b>TOTAL CURRENT ASSETS</b>		-	-
<b>NON CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		-	-
<b>TOTAL ASSETS</b>		-	-
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>TOTAL CURRENT LIABILITIES</b>		-	-
<b>NON CURRENT LIABILITIES</b>			
<b>TOTAL NON CURRENT LIABILITIES</b>		-	-
<b>TOTAL LIABILITIES</b>		-	-
<b>NET ASSETS</b>		-	-
<b>EQUITY</b>			
Retained surplus		-	-
<b>TOTAL EQUITY</b>		-	-

The accompanying notes form part of these financial statements.



**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2013**

Note	Retained Surplus \$	Financial Assets Reserve \$	General Reserves \$	Total \$
<b>Balance at 1 July 2011</b>				-
<b>Comprehensive income</b>				
Net surplus for the year				-
Other comprehensive income for the year				-
<b>Total comprehensive income attributable to members of the entity</b>	-	-	-	-
<b>Balance at 30 June 2012</b>	-	-	-	-
<b>Balance as at 1 July 2012</b>				
<b>Comprehensive income</b>				
Net surplus for the year				-
Other comprehensive income for the year				-
<b>Total comprehensive income attributable to members of the entity</b>	-	-	-	-
<b>Balance at 30 June 2013</b>	-	-	-	-

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash provided by/(used in) operating activities		-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Net cash provided by/(used in) investing activities		-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payment of borrowings		-	-
Proceeds from borrowings		-	-
Net cash provided by/(used in) financing activities		-	-
Net increase/(decrease) in cash held		-	-
Cash on hand at beginning of financial year		-	-

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

The financial statements cover Australian Hotels Association (Victoria Branch) as an individual entity. Australian Hotels Association (Victoria Branch) is a branch of the Australian Hotels Association registered under the Fair Work (Registered Organisations) Act 2009.

The financial statements were authorised for issue on 26 August 2013 by the members of the committee.

**Note 1 Summary of Significant Accounting Policies**

**Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations), Associations Incorporations Reform Act 2012 and the Fair Work (Registered Organisations) Act 2009. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. 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.

**Accounting Policies**

**(a) Income Tax**

No provision for income tax is necessary as the Association is exempt from tax under Section 50-15 of the Income Tax Assessment Act 1997.

**(b) Revenue and Other Income**

Revenue from members is recognised upon the receipt of subscription monies.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

**(c) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(d) Comparative Figures**

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

When the association has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

**(e) New Accounting Standards for Application in Future Periods**

The committee evaluates estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

**(f) New Accounting Standards for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the association. The association has decided not to early adopt any of the new and amended pronouncements. The association's assessment of the new and amended pronouncements that are relevant to the association but applicable in future reporting periods is set out below:

- AASB 9: *Financial Instruments (December 2010)* and AASB 2010-7: *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)*.

These Standards are applicable retrospectively and include revised requirements for the classification and measurement of financial instruments, as well as recognition and derecognition requirements for financial instruments.

The key changes made to accounting requirements include:

- simplifying the classifications of financial assets into those carried at amortised cost and those carried at fair value;
  - simplifying the requirements for embedded derivatives;
  - removing the tainting rules associated with held-to-maturity assets;
  - removing the requirements to separate and fair value embedded derivatives for financial assets carried at amortised cost;
  - allowing an irrevocable election on initial recognition to present gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument;
  - requiring financial assets to be reclassified where there is a change in an entity's business model as they are initially classified based on: (a) the objective of the entity's business model for managing the financial assets; and (b) the characteristics of the contractual cash flows; and
  - requiring an entity that chooses to measure a financial liability at fair value to present the portion of the change in its fair value due to changes in the entity's own credit risk in other comprehensive income, except when that would create an accounting mismatch. If such a mismatch would be created or enlarged, the entity is required to present all changes in fair value (including the effects of changes in the credit risk of the liability) in profit or loss.
- AASB 1053: *Application of Tiers of Australian Accounting Standards and AASB 2010-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements (applicable for annual reporting periods commencing on or after 1 July 2013)*.

AASB 1053 establishes a revised differential financial reporting framework consisting of two tiers of financial reporting requirements for those entities preparing general purpose financial statements:

- Tier 1: Australian Accounting Standards; and
- Tier 2: Australian Accounting Standards – Reduced Disclosure Requirements.

Tier 2 of the framework comprises the recognition, measurement and presentation requirements of Tier 1, but contains significantly fewer disclosure requirements.

Since the association is a not-for-profit private sector entity, it qualifies for the reduced disclosure requirements for Tier 2 entities. The association is yet to decide whether it will take advantage of Tier 2 reporting.

- AASB 10: *Consolidated Financial Statements*, AASB 11: *Joint Arrangements*, AASB 12: *Disclosure of Interests in Other Entities*, AASB 127: *Separate Financial Statements (August 2011)*, AASB 128: *Investments in Associates and Joint Ventures (August 2011)* and AASB 2011-7: *Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (applicable for annual reporting periods commencing on or after 1 January 2013)*.

AASB 10 replaces parts of AASB 127: *Consolidated and Separate Financial Statements (March 2008, as amended)* and Interpretation 112: *Consolidation – Special Purpose Entities*. AASB 10 provides a revised definition of control and additional application guidance so that a single control model will apply to all investees. This Standard is not expected to significantly impact the association's financial statements.

AASB 11 replaces AASB 131: *Interests in Joint Ventures (July 2004, as amended)*. AASB 11 requires joint arrangements to be classified as either "joint operations" (where the parties that have joint control of the arrangement have rights to the assets and obligations for the liabilities) or "joint ventures" (where the parties that have joint control of the arrangement have rights to the net assets of the arrangement). Joint ventures are required to adopt the equity method of accounting (proportionate consolidation is no longer allowed). This Standard is not expected to significantly impact the association's financial statements.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

AASB 12 contains the disclosure requirements applicable to entities that hold an interest in a subsidiary, joint venture, joint operation or associate. AASB 12 also introduces the concept of a 'structured entity', replacing the 'special purpose entity' concept currently used in Interpretation 112, and requires specific disclosures in respect of any investments in unconsolidated structured entities. This Standard will affect disclosures only and is not expected to significantly impact the association.

issued. The revisions made to AASB 127 and AASB 128 are not expected to significantly impact the association's financial statements.

- *AASB 13: Fair Value Measurement and AASB 2011-8: Amendments to Australian Accounting Standards arising from AASB 13 (applicable for annual reporting periods commencing on or after 1 January 2013).*

AASB 13 defines fair value, sets out in a single Standard a framework for measuring fair value, and requires disclosures about fair value measurement.

AASB 13 requires:

- inputs to all fair value measurements to be categorised in accordance with a fair value hierarchy; and
- enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and financial liabilities) to be measured at fair value.

These Standards are expected to result in more detailed fair value disclosures, but are not expected to significantly impact the amounts recognised in the association's financial statements.

- *AASB 119: Employee Benefits (September 2011) and AASB 2011-10: Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) (applicable for annual reporting periods commencing on or after 1 January 2013).*

These Standards introduce a number of changes to accounting and presentation of defined benefit plans. The association does not have any defined benefit plans and so is not impacted by the amendments.

These Standards are not expected to significantly impact the association's financial statements.

- *AASB 2012-2: Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities (applicable for annual reporting periods commencing on or after 1 January 2013).*

AASB 2012-3 principally amends AASB 7: Financial Instruments: Disclosures to require entities to include information that will enable users of their financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.

This Standard is not expected to significantly impact the association's financial statements.

- *AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities (applicable for annual reporting periods commencing on or after 1 January 2014).*

This Standard adds application guidance to AASB 132: *Financial Instruments: Presentation* to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.

This Standard is not expected to significantly impact the association's financial statements.

- *AASB 2012-5: Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle (applicable for annual reporting periods commencing on or after 1 January 2013).*

This Standard amends a number of Australian Accounting Standards as a consequence of the issuance of *Annual Improvements to IFRSs 2009-2011 Cycle* by the International Accounting Standards Board, including:

- AASB 1: First-time Adoption of Australian Accounting Standards to clarify the requirements in respect of the application of AASB 1 when an entity discontinues and then resumes applying Australian Accounting Standards;
- AASB 101: Presentation of Financial Statements and AASB 134: Interim Financial Reporting to clarify the requirements for presenting comparative information;
- AASB 116: Property, Plant and Equipment to clarify the accounting treatment of spare parts, stand-by equipment and servicing equipment;
- AASB 132 and Interpretation 2: Members' Shares in Co-operative Entities and Similar Instruments to clarify the accounting treatment of any tax effect of a distribution to holders of equity instruments; and
- AASB 134 to facilitate consistency between the measures of total assets and liabilities an entity reports for its segments in its interim and annual financial statements.

This Standard is not expected to significantly impact the association's financial statements.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

**Note 2 Revenue and Other Income**

	2013	2012
	\$	\$
— Membership contributions	1,137,517	1,053,158
<b>Total revenue</b>	<u>1,137,517</u>	<u>1,053,158</u>

**Note 3 Surplus for the Year**

	2013	2012
	\$	\$
<b>a. Expenses</b>		
AHA National Office Contributions	190,525	142,800
Honorariums	65,000	65,000
Administration Fees - Australian Hotel and Hospitality Association Inc.	881,992	845,358
	<u>1,137,517</u>	<u>1,053,158</u>

The Australian Hotels and Hospitality Association Incorporated (AAHA Inc.), being an entity pursuant to the Associations Incorporation Reform Act 2012, is contracted by the Australian Hotels Association (Victoria Branch) (AHA(Vic)) to provide services to its members.

The administration fees represent the surplus funds received from member's subscriptions available to fund the activities of the Australian Hotels and Hospitality Association Inc.

Members of the AHA (Vic) are eligible for membership of AHHA Inc.

AHA (Vic) did not incur any of the specified expenditure detailed in item 11 of the Reporting Guidelines for Section 253 of Schedule 1 of the Fair Work (Registered Organisations) Act 2009 except as specified above.

**Note 4 Auditors' Fees**

	2013	2012
	\$	\$
Remuneration of the auditor of the association for:		
— auditing or reviewing the financial report	1,700	1,700
— taxation services	-	-
— due diligence services	-	-
— taxation services provided by related practice of auditor	-	-
— other services	-	-
	<u>1,700</u>	<u>1,700</u>

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

**Note 5 Administration of financial affairs by a third party**

This disclosure is made in accordance with Item 34 of the Fair Work Commission reporting guidelines, where administration services are provided to the Registered Organisation by another party.

Where applicable, such disclosure is in accordance with the disclosure requirements of the Australian Accounting Standards, the RO Act and these reporting guidelines.

Name of entity providing service: Australian Hotels & Hospitality Association Inc.

Terms and conditions: The services are provided on a cost recovery basis

Nature of expenses/consultancy service: The Australian Hotels and Hospitality Association Inc. provides AHA (Victoria Branch) with all administrative and advocacy services.

**Detailed breakdown of revenues collected and/or expenses incurred**

	2013	2012
	\$	\$
<b>Revenue</b>		
— Membership subscription	1,528,761	1,155,353
— Administration fees	881,992	845,358
— Levies	680,494	908,055
— Interest	38,949	61,958
— Rental revenue	20,909	20,909
— Other revenue	423,827	394,793
— Grants and/or donations		
<b>Total revenue</b>	<u>3,574,932</u>	<u>3,386,426</u>
<b>Expenses</b>		
— Employee expense	1,289,936	1,190,922
— Capitation fees	-	-
— Affiliation fees	-	-
— Consideration to employers for payroll deductions	-	-
— Compulsory levies	237,579	476,198
— Fees/allowances - meeting and conferences	169,921	129,308
— Conference and meeting expenses	501,162	447,624
— Grants or donations	1,841	2,014
— Finance costs	66,219	85,738
— Legal costs	13,442	8,681
— Audit fees	26,225	24,800
— Penalties - via RO Act or RO Regulations	-	-
— Other expenses	1,265,502	982,564
<b>Total expenses</b>	<u>3,571,827</u>	<u>3,347,849</u>

There were no activities undertaken in the current year by the reporting unit which contribute to recovery of wages activity.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

**Note 6 Events after the Reporting Period**

No known matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the association's operations, the results of those operations or the state of affairs of the association in subsequent financial years.

**Note 7 Related Party Transactions**

**a. Key Management Personnel**

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the association, directly or indirectly, including its committee members, is considered key management personnel.

	2013	2012
Key Management Personnel Compensation	\$	\$
— Short-term benefits	450,129	425,527
— Post-employment benefits	42,997	33,358
	<u>493,126</u>	<u>458,885</u>

**Note 8 Information to be provided to Members or General Manager**

In accordance with requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 which read as follows:

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

*Note This subsection is a civil penalty provision (see section 305).*

*Fair Work (Registered Organisations) Act 2009*

**Note 9 Association Details**

The registered office of the association is:

Australian Hotels Association (Victoria Branch)  
 Level 1, Little Collins Street, Melbourne, Vic 3000

The principal place of business is:

Australian Hotels Association (Victoria Branch)  
 Level 1, Little Collins Street, Melbourne, Vic 3000



**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION**  
**AND PERFORMANCE OF INCORPORATED ASSOCIATION**

We, Peter Burnett, and Michael Burke, being members of the Committee of the Australian Hotels Association (Victoria Branch), certify that -

The statements attached to this certificate, give a true and fair view of the financial position and performance of the Australian Hotels Association (Victoria Branch) during and at the end of the financial year of the association ending on 30 June 2013.

Signed:

Dated:

26.8.2013

Signed:

Dated:

26.8.2013

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**COMMITTEE OF MANAGEMENT STATEMENT**

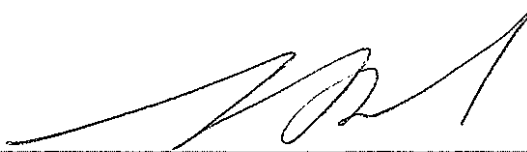
On the 26 August 2013, the Committee of Management of the Australian Hotels Association (Victoria Branch) passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30 June 2013:

The Committee of Management declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of 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 GPRF relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
  - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
  - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
  - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

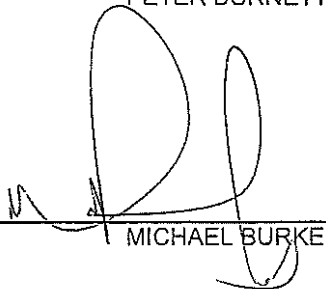
For and on behalf of the Committee of Management

President



PETER BURNETT

Treasurer



MICHAEL BURKE

Dated this

26<sup>th</sup>

day of

August

2013

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)  
ACN 052 166 015****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)****Report on the Financial Report**

We have audited the accompanying financial report of Australian Hotels Association (Victoria Branch) (the Association) which comprises the statement of financial position as at 30 June 2013, the statement of profit or loss, the statement of other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the Association.

**Committee of Management's and Branch Secretary's Responsibility for the Financial Report**

The committee of the management and branch secretary of the Australian Hotels Association (Victoria Branch) are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Associations Incorporation Reform Act 2012 (Vic)*, the *Fair Work (Registered Organisations) Act 2009* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

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Directors  
N.G. Johnston, CPA  
M.P. Barson, FCA  
W.C. Goodwin, CA  
D.M. Gow, CPA  
Consultant  
P.A. Tierney, FCA

We meet the definition of approved auditor in Regulation 4 of the Fair Work (Registered Organisations) Regulation 2009.

As part of the audit of the financial statements, we have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate.

### **Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements and the Fair Work (Registered Organisations) Regulations 2009.

### **Opinion**

In our opinion, the general purpose financial report of Australian Hotels Association (Victoria Branch) is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

**Name of Firm:** Charman Partners

**Partner:**

  
\_\_\_\_\_  
Mark Peter Barson FCA

**Date:**

3rd September 2013

**Address:**

10 - 12 Chapel Street, Blackburn, Victoria 3130

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH) ACN 052 166 015  
AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF  
THE CORPORATIONS ACT 2001 TO THE MEMBERS OF THE AUSTRALIAN HOTELS  
ASSOCIATION (VICTORIA BRANCH)**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2013 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Date 3rd September 2013

Name of Partner   
MARK P BARSON

Name of Firm Charman Partners

Address Suite 4  
10 - 12 Chapel Street  
Blackburn VIC 3130

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)  
ACN 052 166 015

**CERTIFICATE OF SECRETARY**

I, David Curry, being the Secretary of the Australian Hotels Association (Victoria Branch) certify :

- (1) That the documents lodged herewith are copies of the full report referred to in Section 268 of the Fair Work (Registered Organisations) Act 2009 and
- (2) That a bulletin was sent to all members on 6/09/2013, notifying them that the full report was available for viewing on the Australian Hotels Association (Victoria) website and
- (3) That the full report was presented to a general meeting of members on the 7/10/2013 in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.



DAVID CURRY  
Secretary

Date: 7 / 10 / 2013