



13 October 2016

Mr Paddy O'Sullivan  
Chief Executive Officer  
Australian Hotels Association, Victorian Branch  
Level 1, 1 Little Collins Street  
MELBOURNE VIC 300

via email: [p.osullivan@ahavic.com.au](mailto:p.osullivan@ahavic.com.au)

Dear Mr O'Sullivan

**Australia Hotels Association Victorian Branch Financial Report for the year ended 30 June 2016 - [FR2016/203]**

I acknowledge receipt of the financial report of the Australian Hotels Association Victorian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (FWC) on 6 October 2016. I also acknowledge the amended Designated Officer's Certificate that was lodged with the FWC on 13 October 2016.

The financial report has now been filed.

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 2017 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 FWC will confirm these concerns have been addressed prior to filing next year's report.

**Notes to the financial statement**

Basis of preparation of the financial statements

Note 1.1 *Basis of preparation of the financial statements* states that 'for the purpose of preparing the general purpose financial statements, Australian Hotels & Hospitality Association Inc. is a not-for-profit entity'. The general purpose financial report is not the Australian Hotels & Hospitality Association Inc. but the Australian Hotels Association Victorian Branch. Please ensure in future years that the correct name of the entity is included in the Notes to the financial statements.

Reporting Guidelines disclosures

Within the financial report and in particular Note 12 reference is made to certain paragraphs of the reporting guidelines when making 'nil disclosures'. To ensure greater transparency and to make it easier for members to understand, in future reports please refer to the relevant disclosures by description rather than by reporting guideline paragraph number.

## Notes to the financial statement

*AASB 124 Related Party Disclosures* paragraph 18 states that when an entity has had related party transactions during the reporting period it must disclose the nature of the related party relationship, as well as information about those transactions and outstanding balances including commitments. Under *AASB 124* a related party includes 'a member of the key management personnel of the reporting entity or of a parent of the reporting entity.' Key management personnel is defined as 'are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity'.

Based on the Rules of the reporting unit, office holders would be deemed to be key management personnel therefore any honorarium paid would need to be disclosure as per *AASB 124* paragraph 18. Please ensure in future years all related party transaction are disclosed in accordance with the appropriate Australian Accounting Standard.

### Statement of comprehensive income

I note in the statement of comprehensive income under Expenses, that reference to Note 4B is included twice, once as Capitation fees and the other as AHA National Office contributions. This is the same item and only needs to be included once.

### Signature on lodged documents

#### Designated Officer's Certificate and Operating Report

Each of the certificates and statements required by the RO Act must be signed and dated by a 'Designated Officer' – see section 243 of the RO Act. In order to be a Designated Officer under section 243, a person will first need to be an 'officer' holding an 'office' as those terms are defined in sections 6 and 9 respectively of the RO Act.

The original Designated Officer's Certificate and Operating Report lodged on 6 October 2016 was not signed by a Designed Officer. An amended Designated Officer's Certificate, signed by a Designated Officer was lodged with the FWC on 13 October 2016.

### Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The FWC 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](#).

Should you wish to discuss this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03) 8656 4681 or by email at [joanne.fenwick@fwc.gov.au](mailto:joanne.fenwick@fwc.gov.au).

Yours sincerely



Joanne Fenwick  
Financial Reporting Specialist  
Regulatory Compliance Branch



## AUSTRALIAN HOTELS ASSOCIATION (VICTORIA)

ABN 79 948 978 376

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)  
ACN 052 166 015

### CERTIFICATE OF SECRETARY

I, Peter Burnett, being the President 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, 09/09/ 2016 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 4/10/2016 in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.

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PETER BURNETT  
President

Date: 13 /10 / 2016

**Advice ■ Support ■ Network ■ Influence**

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**ACN: 052 166 015**

**FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2016**

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

**ACN: 052 166 015**

## **FINANCIAL STATEMENTS 2015–16**

<b>Contents</b>	<b>Page</b>
Operating Report	1-9
Committee of Management Statement	10
Statement of Comprehensive Income	11
Statement of Financial Position	12
Statement of Changes in Equity	13
Cash Flow Statement	14
Recovery of Wages Activity	15
Notes to and Forming Part of the Financial Statements	16-27

## OPERATING REPORT

Your committee members present their report on the Association for the financial year ended 30 June 2016.

The names of the Executive Committee Members in office for the period of 1 July 2015 to 30 June 2016 were:

Peter Burnett AM - President	Ian Larkin - Trustee
Mark Robertson OAM - Metropolitan Vice President	Michael Burke - Executive Member
David Canny - Country Vice President	(Thomas) John Payne - Executive Member
Paul Stocks - Honorary Treasurer	Peter Williams - Executive Member
David Curry - Honorary Minute Secretary	Robert Dawson - Accommodation Division
Bill Bell - Trustee	Greg Moore - Accommodation Division
Andrew Clark - Trustee	

The names of the Councillors in office from 1 July 2015 to 30 June 2016 were:

Melanie	Aldred	Warwick	Hunter	Michael	Palmer
Peter	Archbold	Jim	Hogan	Tony	Parsons
Keith	Barrett	Tony	Jackson	Troy	Patterson
Robbie	Beaton	Andrew	Kastoras	Thomas	Payne
Bill	Bell	Gary	Kirwan	T. John	Payne
Sam	Benjamin	Ian	Larkin	David	Perry
Ross	Blair-Holt	Andrew	Lethlean	Cameron	Price
Warren	Blee	Gary	Lewis	Danny	Quinlan
David	Bunney	Dennis	Madden	George	Ramia
Michael	Burke	Bruce J	Mathieson	Alexander	Robertson
Peter	Burnett AM	Peter	McIntyre	Mark	Robertson OAM
Andrew	Cairns	Scott	Meager	Michael	Robertson
David	Canny	Anthony	Molan	Patrick	Reardon
Ian	Chapman	Greg	Moore	Jim	Ryan
Andrew	Clark	Matthew	Mullins	David	Shannon
Dan	Cronin	Paul	Mulquiny	Ray	Sharawara
David	Curry	Nick	Murray	Patrick	Sheehan
Richard	Davis	Stewart	Naismith	Ben	Sington
Robert	Dawson	Andrew	Needham	Paul	Stocks
Raymond	Dodd	Warwick	Newman	Mazen	Tabet
Peter	Doyle	John	Nicholson	Bernie	Taylor
Mark	Ellis	Andrew	Nikakis	Joel	Taylor
Trent	Fairweather	Matthew	Nikakis	John	Taylor
Simon	Gardner	Con	Nikitas	Darren	Thomas
Michael	Hickey	Paul	O'Brien	David	Tomsic
Peter	Houghton	Russell	O'Brien	Sam	Tresise
Bailey	Hunter	Bob	O'Kane	John	Upham
Paul	Hunter	Mark	O'Reilly	George	Varughese
				Peter	Williams
				Gary	Wilson
				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 2016 was 953.

The number of Branch employees as at 30 June 2016 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 of the year amounted to \$NIL (2015: 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 the 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 2015/16 included:

- Continuing to work closely with the Daniel Andrews' – led State Labor Government and the Matthew Guy – led Coalition Opposition to ensure that appropriate regard was had to pub and hotel interests in policy development on relevant matters and subsequent implementation by the Government;
- Maintaining and where appropriate further developing effective working relationships across all relevant Ministerial offices and departments and agencies to enable advocacy in the interest of pubs and hotels;
- Promoting the adoption by the State Labor Government of a policy and program agenda directed to facilitating responsible innovation and growth within Victoria's licensed hospitality industry;
- Actively pursuing member workplace relations – related interests in respect of both venue-based issues resolution and contributing to the AHA National program for reform of the Hospitality Industry (General) Award through the four-yearly reviews of modern awards by the Fair work Commission;
- Continuing to deliver services to accommodation hotels through TAA (Vic) directed to issues management and initiatives to drive increases in rate and occupancy, and
- Achieving real outcomes for members through successful negotiation with the State Labor Government including:
  - the continuing acceptance and adoption by the State Government of an overall "culture change" agenda and process to address concerns regarding the excessive consumption of alcohol and its consequences, including when required targeted venue-based interventions rather than the population-wide "one-size fits all" strategies applied in other Australian jurisdictions e.g. "lock-outs", reduced trading hours, restricted liquor sales after midnight etc.;
  - the acceptance by the State Government of the need to prioritise a process to consider the extension of gaming-machine entitlements beyond 2022, with the Government implementing a review of gaming machine arrangements from December 2015;
  - finalisation of arrangements to apply to prohibit smoking in outdoor dining areas from 1 August 2017 consistent with AHA (Vic) proposals, and
  - amendment of the proposed State Budget-based increase in stamp duty to apply to foreign residential property investors to exclude accommodation hotel-related investments.

## **1. Continuing initiatives to deliver outcomes to members' advantage**

### **(A) Liquor - related**

- (1) Whilst the Queensland Government has followed New South Wales in implementing State-wide "lock-outs" and reduced trading hours, AHA (Vic) has maintained a constructive and on-going dialogue with both the Andrews Labor Government and the Guy Coalition Opposition such that equivalent draconian venue-based interventions have been rejected as inappropriate and not required in Victoria's burgeoning late night economy;



- (2) Following the State Government's decision to extend the term of the CBD and inner metropolitan post 1am freeze on new and / or varied liquor licenses but with significantly increased flexibility to the Victorian Commission for Gambling and Liquor Regulation (VCGLR), for grant exemptions AHA (Vic) successfully advocated for amendment and re-issue of the related Government Order to ensure that General licence holders were able to obtain the benefits of the increased flexibility available to the VCGLR in determining applications;
- (3) AHA (Vic) closely monitored the submissions to and hearings of the Royal Commission into Family Violence in respect of relevant matters including alcohol;

AHA (Vic) notes the statement in the Final Report of the Royal Commission that:

*"Although alcohol use is associated with a relatively small proportion of family incidents, it is widely regarded as increasing the severity and incidence of family violence".*

AHA (Vic) supports the recommendation of the Royal Commission that the terms of reference for the announced review of the Liquor Control Reform Act 1998 consider family violence and alcohol-related harms.

- (4) Through representation on the Ministerial Liquor Control Advisory Council AHA (Vic) has successfully advocated for:
  - the rejection by the State Government of whole of population "one-size fits all" late night venue intervention strategies, and
  - the continuing exemption of general licenced businesses from the Packaged Liquor Code of Conduct applying to packaged liquor licensees;
- (5) Both the State Labor Government and the Coalition Opposition have continued to reject calls to increase the legal drinking age to 21 years and to reduce the permissible maximum blood alcohol content for driving to 0.02%;
- (6) Continuing to contribute to the State Government's and the VCGLR red-tape reduction initiative highlighting priority areas in respect of liquor and gaming regulation;
- (7) Consultation with the Minister for Gaming and Liquor Regulation regarding her program for the restructure of the VCGLR including appointment of a new Chair and Chief Executive Officer;
- (8) Maintaining effective and productive dialogue with Victoria Police Command and at an operational level in order that matters of concern are identified and addressed in a timely manner e.g. policing at a precinct and venue level, robberies at gaming venues etc;
- (9) Consultation with the Office of the Minister for Gaming and Liquor Regulation and the Department of Justice on the potential terms of

influence and process for the announced review of the Liquor Control Reform Act 1998;

- (10) Actively engaging with and participating in licensee forums and related accords across Victoria;
- (11) Closely monitoring liquor licensing-related developments across Australia and overseas to identify new initiatives and/or interventions by Governments impacting on licensed businesses and/or the sale of liquor;
- (12) Continuing discussion with the Department of Justice Directorate of Gaming, Racing and Liquor regarding the definition of "intoxication" within the Liquor Control Reform Act 1998;
- (13) Continuing advocacy in conjunction with AHA National and other Branches to the Federal Government directed to:
  - Maintaining the existing differential excise in respect of draught beer, and
  - The restoration of reasonable entertainment expenses as a tax deduction and the removal of FBT on staff business meals.

**(B) Gaming and Gambling - related**

- (1) AHA (Vic) lodged a detailed submission in response to the State Government's Consultation Paper on the Review of Gaming Arrangements in Victoria;

The submission proposes the implementation of a minimum 30 year term for post 2022 gaming machine entitlements based on a rational process for the determination of value and price having regard to an extensive range of risk-related factors;

The submission also seeks an increase in the allocation of gaming machine entitlements to facilitate greenfield developments in emerging residential communities and the linking of the number of gaming entitlements to the Victorian population 18 years of age and above;

The submission was developed through an extensive member consultation process;

- (2) AHA (Vic) actively engaged with the Department of Justice and the VCGLR on the development of the "Your Play" voluntary pre-commitment system and facilitated its roll-out to all gaming venues across Victoria;
- (3) AHA (Vic) in conjunction with AHA National and other Branches successfully advocated to the Federal Government that any proposed increase in GST should be tax neutral in respect of the operation of gaming machines;

- (4) AHA (Vic) actively engaged with the VCGLR and where appropriate the Department of Justice on key gaming system innovations, including:
  - Ticket In/Ticket Out technology, and
  - the implementation of loyalty schemes in conjunction with the "Your Play" voluntary pre-commitment system.
- (5) AHA (Vic) continued to actively advocate to the Department of Justice and the Minister for Gaming and Liquor Regulation for an increase in the current \$1,000 threshold for payment by cheque of gaming winnings;
- (6) AHA (Vic) actively engaged with Austrac in respect of AML / CTF requirements applying to gaming venues.
- (7) AHA (Vic) in conjunction with AHA National and other Branches lodged a submission to the Federal Government inquiry into illegal off-shore wagering and successfully advocated that the announced temporary ban on on-line in-play wagering be extended permanently.
- (8) Through the AHA (Vic) / Tabcorp Pub-tab Development Commitment significant technological advancements are now being trialled across Victoria directed to effectively integrating the retail and digital wagering services to the benefit of Pubtab operators to better meet the challenge of increasing and significant competition from on-line wagering entities;
- (9) Continuing to provide best practice VCGLR – approved self-exclusion and Responsible Gambling Code services to gaming venues across Victoria; and
- (10) Maintaining close and confidential contact with Vitoria Police in their continuing efforts to address armed robberies of gaming venues, including the conduct of seminars for gaming members.

**(C) Workplace Relations**

- (1) Continuing to provide high quality venue-based workplace relations issue resolution & claim management services.
- (2) Leadership in AHA National submission to the Fair Work Commission, including:
  - Finalisation of the AHA's submission in the current 4 yearly review of modern awards, in particular the Hospitality Industry (General) Award directed to achieving:
    - a more rational penalty rate regime;
    - increased flexibility in part-time employment, and
    - the limitation of paid public holidays to a reasonable level.
  - Submissions to the 2016 Minimum Wage case, and

- (3) Continuing the provision of briefings and seminars to members on current and emerging workplace relations issues.
- (4) Development and presentation of submissions and further advocacy in response to matters being pursued or canvassed by the Victoria State Government, including:
  - Friday before Grand Final Public Holiday, and
  - extension of Long Service Leave to casual workers.

**(D) Political Engagement**

- (1) AHA (Vic) in conjunction with AHA National and other Branches developed and commenced canvassing the AHA Policy Agenda for the 2016 Federal Election.
- (2) AHA (Vic) continued to financially support political parties and current and aspiring members of State and Commonwealth Parliaments who demonstrate an empathy for pub interests and a willingness to consult on relevant matters.

All disclosure requirements of the Australia Electoral Commission, the Fair Work Commission and the Industrial Registrar are complied with.

**2. Membership of Government Board and Committees and Working Parties relevant to AHA (Vic) Interests, Including:**

- Department of Justice Gaming Machine Arrangements Industry Advisory Group.
- Ministerial Liquor Control Advisory Council and related working parties.
- Responsible Gambling Ministerial Advisory Council and related working parties.
- VCGLR Industry Association Gaming Forum.
- Victorian Government Pre-commitment Implementation Industry Advisory Group.
- Ministerial Live Music Roundtable.
- Victoria Police Security Advisory Council.
- Taxi & Hire Car Ministerial Forum.
- Responsible Gambling Awareness Week Committee.
- National Alcohol Strategy 2016-2021 Working Group.

**3. Submissions were made in response to a range of Federal and State Government proposals and Discussion Papers, including:**

- Gaming Machine Arrangements Consultation paper.
- Review of Victoria's tobacco control legislative framework.

- Tobacco Amendment Bill 2016 (Outdoor dining & e-cigarettes).
- Inquiry into portability of long service leave.
- Review of Long Service Leave Act 1992.
- Royal Commission into Family Violence.
- Law Reform Commission review of regulatory regimes to prevent organised crime infiltrating lawful occupations and industries.
- Consultation Paper on Grand Final Eve Public Holiday.
- Victorian Gaming Legislation Amendment Bill 2015 (Voluntary Pre-commitment and loyalty schemes).
- Victorian Red Tape Commission request for priority action areas.

**4. Provisions of a range of information and education programs to members across Victoria including:**

- Divisional meetings, "Pubs, Pots and Profits" forums and dinners, "Hotels & Hastags", the "F&B Professionals Forum", Gaming Forums and an extensive range of workplace relations and special interest seminars.
- Attendance at Liquor Licensing Forums and Accords across Victoria.
- Regular Member E-mails and Bulletins alerting members to issues and opportunities.
- A regular on-line members' update by the CEO through the AHA (Vic) / TAA (Vic) website
- Provision of the AHA (Vic) Food Safety Template, including an on-line option and the AHA (Vic) Liquor Licensing Compliance Kit to members.

**5. Provision of a range of services to Victoria's accommodation hotels through Tourism Accommodation Australia (Victoria), including:**

- Conduct of monthly General Managers' meetings addressing key issues and providing networking opportunities;
- Presentation to General Managers' meetings by tourism and industry stakeholders e.g. Minister for Tourism, CEO Grand Prix Corp. etc.;
- Conduct of regular "Board Room" meetings with key tourism leaders;
- Lobbying the Victorian Government on issues impacting on accommodation hotels e.g. taxi reform initiative, proposed foreign investor stamp duty increase;
- Issue of the "Check-In" newsletter providing timely updates and outcomes from General Managers' meetings;
- Conduct of regular Human Resources and Financial Manager meetings;

- Conduct of seminars & forums for accommodation hotel engineers, front-of-house, concierge, and sales and marketing staff;
- Conduct of regional General Managers' meetings;
- Actively working with Major Events Victoria, Melbourne to deliver increased occupancy to accommodation hotels;
- Conduct of a Melbourne yield seminar, and
- Presentation of the TAA (Vic) State Awards for Excellence.

6. **Successful conduct of a range of activities and events**

e.g. AHA (Vic) State Awards for Excellence, TAA (Vic) Accommodation Awards, Annual General Meeting Luncheon, the annual "Melbourne Cup Experience", Council Christmas Dinner, Ladies Lunches, HotelCare Charity Golf Day, Council Lunches etc.

7. **Continuing pursuit of performance and efficiency opportunities within AHA (Vic) administration including:**

- (1) Continuing growth in membership and related income;
- (2) Regular corporate briefing seminars to ensure the Corporate Partners are kept ahead of key issues and their implications for the suppliers of products and services to the hotel industry;
- (3) Conduct of commercial partner networking functions;
- (4) Continuing re-structuring of Partner Packages to provide enhanced value; and
- (5) Development and implementation of new member outreach programs e.g "Hotels & Hashtags".

Secretary: .....



Patrick O'Sullivan

Dated this 6<sup>th</sup> day of September 2016

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**ACN: 052 166 015**

**COMMITTEE OF MANAGEMENT STATEMENT**

On the <sup>6<sup>th</sup></sup> September 2016 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 2016:

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.
  - (vii) no revenue has been derived from undertaking recovery of wages activity during the report period.

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

President: .....

Peter Burnett

Treasurer: .....

Paul Stocks

Dated this <sup>6<sup>th</sup></sup> day of September 2016

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	2016 \$	2015 \$
<b>Revenue</b>			
Membership subscription*		1,157,531	1,199,167
Capitation fees	3A	-	-
Levies	3B	-	-
<b>Total revenue</b>		<u>1,157,531</u>	<u>1,199,167</u>
<b>Other Income</b>			
Grants and/or donations	3E	-	-
<b>Total other income</b>		-	-
<b>Total income</b>		<u>1,157,531</u>	<u>1,199,167</u>
<b>Expenses</b>			
Employee expenses	4A	-	-
Capitation fees	4B	-	-
Affiliation fees	4C	-	-
Administration fees - AHHA	4D	824,681	951,903
Grants or donations	4F	-	-
Audit fees	9	1,700	1,700
AHA National Office contributions	4B	266,150	180,564
Honorariums		65,000	65,000
<b>Total expenses</b>		<u>1,157,531</u>	<u>1,199,167</u>
<b>Profit (loss) for the year</b>		<u>-</u>	<u>-</u>
<b>Other comprehensive income</b>			
Items that will not be subsequently reclassified to profit or loss		-	-
<b>Total comprehensive income for the year</b>		<u>-</u>	<u>-</u>

The above statement should be read in conjunction with the notes.

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.



**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**ACN: 052 166 015**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016**

	Notes	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Trade and other receivables	5A	-	-
<b>Total current assets</b>		-	-
<b>Non-Current Assets</b>			
<b>Total non-financial assets</b>		-	-
<b>Total assets</b>		-	-
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade payables	6A	-	-
<b>Total current liabilities</b>		-	-
<b>Non-Current Liabilities</b>			
Employee provisions	7A	-	-
<b>Total non-current liabilities</b>		-	-
<b>Total liabilities</b>		-	-
<b>Net assets</b>		-	-
<b>EQUITY</b>			
<b>Total equity</b>		-	-

The above statement should be read in conjunction with the notes.

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

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	Retained earnings \$	Total equity \$
<b>Balance as at 1 July 2014</b>		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
<b>Closing balance as at 30 June 2015</b>		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
<b>Closing balance as at 30 June 2016</b>		-	-

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

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	2016 \$	2015 \$
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Receipts from other reporting units/controlled entity(s)	8A	-	-
Contributions (members) received		<b>1,273,284</b>	1,319,084
Interest		-	-
Unearned Income - Workforce		-	-
<b>Cash used</b>			
Employees		-	-
Suppliers		<b>1,273,284</b>	1,319,084
Interest		-	-
Payment to other reporting units/controlled entity(s)	8A	-	-
<b>Net cash from (used by) operating activities</b>		<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash received</b>			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Other		-	-
<b>Cash used</b>			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
<b>Net cash from (used by) investing activities</b>		<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Contributed equity		-	-
Other		-	-
<b>Cash used</b>			
Repayment of borrowings		-	-
Movement in finance lease		-	-
<b>Net cash from (used by) financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>		<b>-</b>	<b>-</b>
Cash & cash equivalents at the beginning of the reporting period		-	-
<b>Cash &amp; cash equivalents at the end of the reporting period</b>		<b>-</b>	<b>-</b>

The above statement should be read in conjunction with the notes.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**ACN: 052 166 015**

**RECOVERY OF WAGES ACTIVITY\* FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015		
	\$	\$		
<b>Cash assets in respect of recovered money at beginning of year</b>	-	-		
<b>Receipts</b>				
Amounts recovered from employers in respect of wages etc.	-	-		
Interest received on recovered money	-	-		
<b>Total receipts</b>	-	-		
<b>Payments</b>				
Deductions of amounts due in respect of membership for:				
12 months or less	-	-		
Greater than 12 months	-	-		
Deductions of donations or other contributions to accounts or funds of:				
The reporting unit:				
name of account	-	-		
name of fund	-	-		
Name of other reporting unit of the organisation:				
name of account	-	-		
name of fund	-	-		
Name of other entity:				
name of account	-	-		
name of fund	-	-		
Deductions of fees or reimbursement of expenses	-	-		
Payments to workers in respect of recovered money	-	-		
<b>Total payments</b>	-	-		
<b>Cash asset's in respect of recovered money at end of year</b>	-	-		
Number of workers to which the monies recovered relates	-	-	-	-
<b>Aggregate payables to workers attributable to recovered monies but not yet distributed</b>				
Payable balance	-	-	-	-
Number of workers the payable relates to	-	-	-	-
<b>Fund or account operated for recovery of wages</b>	-	-	-	-

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

## **Index to the Notes of the Financial Statements**

Note 1	Summary of Significant Accounting Policies
Note 2	Events after the Reporting Period
Note 3	Income
Note 4	Expenses
Note 5	Current Assets
Note 6	Current Liabilities
Note 7	Provisions
Note 8	Cash Flow
Note 9	Remuneration of Auditors
Note 10	Administration of financial affairs by a third party
Note 11	Section 272 <i>Fair Work (Registered Organisations) Act 2009</i>

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.

The financial statements were authorised for issue on 6<sup>th</sup> September 2016 by the members of the committee of the Association.

## **Note 1 Summary of significant accounting policies**

### **1.1 Basis of preparation of the financial statements**

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

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

### **1.2 Comparative amounts**

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

### **1.3 Significant accounting judgements and estimates**

There are no accounting assumptions or estimates that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### **1.4 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 except for the following standards and amendments, which have been adopted for the first time this financial year:

- AASB 2013-9 Amendments to Australian Accounting Standards – *Conceptual Framework, Materiality and Financial Instruments* contains three main parts and makes amendments to a number of Standards and Interpretations.

Part A of AASB 2013-9 makes consequential amendments arising from the issuance of AASB CF 2013-1.

Part B makes amendments to particular Australian Accounting Standards to delete references to AASB 1031 and also makes minor editorial amendments to various other standards.

Part C makes amendments to a number of Australian Accounting Standards, including incorporating Chapter 6 Hedge Accounting into AASB 9 Financial Instruments.

This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).

- AASB 2015-3 Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality completes the AASB's project to remove Australian guidance on materiality from Australian Accounting Standards. This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).
- AASB 2015-4 *Amendments to Australian Accounting Standards – Financial Reporting Requirements for Australian Groups with a Foreign Parent* aligns the relief available in AASB 10 Consolidated Financial Statements and AASB 128 Investments in Associates and Joint Ventures in respect of the financial reporting requirements for Australian groups with a foreign parent. This Standard did not have an impact on the Australian Hotels Association (Victoria Branch).

### ***Future Australian Accounting Standards Requirements***

No new standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period are expected to have a future financial impact on Australian Hotels Association (Victoria Branch).

## **1.5 Revenue**

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

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

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

All revenue is stated net of the amount of good and services tax.

## **1.6 Government grants<sup>5</sup>**

Australian Hotels Association (Victoria Branch) is not in receipt of government grants.

Government grants are not recognised until there is reasonable assurance that the Australian Hotels Association (Victoria Branch) will comply with the conditions attaching to them and that the grants will be received.

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<sup>5</sup> Policy relevant for for-profit reporting units. Not-for-profit reporting units must comply with AASB1004 Contributions.

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Australian Hotels Association (Victoria Branch) recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Australian Hotels Association (Victoria Branch) should purchase, construct otherwise acquire non-current assets are recognised as deferred revenue in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Australian Hotels Association (Victoria Branch) with no future related costs are recognised in profit or loss in the period in which they become receivable.

### 1.7 Capitation fees and levies

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

### Note 2 Events after the reporting period

There were no events that occurred after 30 June 2016, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of Australian Hotels Association (Victoria Branch)

	2016	2015
	\$	\$
<b>Note 3 Income</b>		
<b>Note 3A: Capitation fees*</b>		
	-	-
<b>Total capitation fees</b>	<u>-</u>	<u>-</u>
<b>Note 3B: Levies*</b>		
Federal Election Levy	-	-
Administration Levy	-	-
<b>Total levies</b>	<u>-</u>	<u>-</u>
<b>Note 3E: Grants or donations*</b>		
Grants	-	-
Donations	-	-
<b>Total grants or donations</b>	<u>-</u>	<u>-</u>



**Note 3G: Revenue**

Membership contributions	<b>1,157,531</b>	1,199,167
Other	-	-
<b>Total revenue</b>	<b><u>1,157,531</u></b>	<b><u>1,199,167</u></b>

**Note 4 Expenses****Note 4A: Employee expenses\*****Holders of office:**

Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-

**Subtotal employee expenses holders of office**

<u>-</u>	<u>-</u>
----------	----------

**Employees other than office holders:**

Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-

**Subtotal employee expenses employees other than office holders**

<u>-</u>	<u>-</u>
----------	----------

**Total employee expenses**

<u>-</u>	<u>-</u>
----------	----------

**Note 4B: Capitation fees\***

AHA National Office	<b>266,150</b>	180,564
<b>Total capitation fees</b>	<b><u>266,150</u></b>	<b><u>180,566</u></b>

**Note 4C: Affiliation fees\***

	-	-
<b>Total affiliation fees/subscriptions</b>	<u>-</u>	<u>-</u>

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

	2016	2015
	\$	\$
<b>Note 4D: Administration expenses</b>		
Consideration to employers for payroll deductions*	-	-
Compulsory levies*		
Fees/allowances - meeting and conferences*	-	-
Conference and meeting expenses*	-	-
Contractors/consultants	-	-
Property expenses	-	-
Office expenses	-	-
Information communications technology	-	-
Administration Fees – Australian Hotels and Hospitality Association Inc.	824,681	951,903
<b>Subtotal administration expense</b>	<b>824,681</b>	<b>951,903</b>

The Australian Hotels and Hospitality Association Incorporated (AHHA Inc.) being an entity 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 Branch) are eligible for membership of AHHA Inc.

AHA (Vic Branch) 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.

Office holders are only paid an honorarium and do not receive wages, salary, leave, super or other entitlements or provisions.

**Note 4E: Grants or donations\***

Grants:

Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-

Donations:

Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-

<b>Total grants or donations</b>	<b>-</b>	<b>-</b>
----------------------------------	----------	----------

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

**Note 4K: Other expenses**

Penalties - via RO Act or RO Regulations\*  
**Total other expenses**

-	-
-	-

**Note 4L: Auditors' Fees**

Remuneration of the auditor of the  
Association for:  
- Auditing or reviewing the financial report

1,700	1,700
-------	-------

**Total other expenses**

1,700	1,700
-------	-------

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

**Note 5A: Trade and other receivables**

**Receivables from other reporting unit[s]\***  
**Total receivables from other reporting  
unit[s]**

-	-
-	-

**Less provision for doubtful debts\***

**Total provision for doubtful debts**

**Receivable from other reporting unit[s]  
(net)**

-	-
-	-
-	-

**Other receivables:**

GST receivable from the Australian  
Taxation Office

Other trade receivables

**Total other receivables****Total trade and other receivables (net)**

-	-
-	-
-	-

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

2016	2015
\$	\$

**Note 6 Current liabilities**

**Note 6A: Trade payables**

Trade creditors and accruals	-	-
Operating lease rentals	-	-
<b>Subtotal trade creditors</b>	<u>-</u>	<u>-</u>

<b>Payables to other reporting unit[s]*</b>	<u>-</u>	<u>-</u>
<b>Subtotal payables to other reporting unit[s]</b>	<u>-</u>	<u>-</u>

<b>Total trade payables</b>	<u>-</u>	<u>-</u>
-----------------------------	----------	----------

Settlement is usually made within 30 days.

**Note 6B: Other payables**

Wages and salaries	-	-
Superannuation	-	-
Consideration to employers for payroll deductions*	-	-
Legal costs*	-	-
Prepayments received/unearned revenue	-	-
GST payable	-	-
Other	-	-
<b>Total other payables</b>	<u>-</u>	<u>-</u>

Total other payables are expected to be settled in:

No more than 12 months	-	-
More than 12 months	-	-
<b>Total other payables</b>	<u>-</u>	<u>-</u>

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

	2016	2015
	\$	\$
<b>Note 7 Provisions</b>		
<b>Note 7A: Employee provisions*</b>		
<b>Office Holders:</b>		
Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-
<b>Subtotal employee provisions—office holders</b>	<b>-</b>	<b>-</b>
<b>Employees other than office holders:</b>		
Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-
<b>Subtotal employee provisions—employees other than office holders</b>	<b>-</b>	<b>-</b>
<b>Total employee provisions</b>	<b>-</b>	<b>-</b>
Current	-	-
Non Current	-	-
<b>Total employee provisions</b>	<b>-</b>	<b>-</b>

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

## Note 8 Cash flow

### Note 8A: Cash flow information\*

Cash inflows	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows	-	-
<b>Total cash outflows</b>	<b>-</b>	<b>-</b>

\*As required by the Reporting Guidelines. Item to remain even if 'nil'.

<b>2016</b>	<b>2015</b>
<b>\$</b>	<b>\$</b>

**Note 9 Remuneration of auditors**

**Value of the services provided**

Financial statement audit services	<b>1,700</b>	1,700
Other services	-	-
<b>Total remuneration of auditors</b>	<b>-</b>	<b>-</b>

*[No other services were provided by the auditors of the financial statements.]*

**Note 10 Administration of financial affairs by a third party<sup>6</sup>**

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**

<b>Revenue</b>		
Membership subscription	<b>2,247,239</b>	2,087,428
Administration fees	<b>824,681</b>	951,903
Levies	-	-
Interest	<b>15,924</b>	19,414
Rental revenue	<b>20,909</b>	20,909
Events	<b>340,451</b>	359,855
Other revenue	<b>58,435</b>	33,915
Grants and/or donations	-	-
<b>Total revenue</b>	<b>3,507,639</b>	<b>3,473,424</b>

<sup>6</sup> Refer to item 31 in the Reporting Guidelines.

## Expenses

Employee expense	1,408,298	1,370,254
Capitation fees	-	-
Affiliation fees	-	-
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Campaign costs		
Annual General Meeting, Council Meeting Costs	81,271	80,423
Travel expenses	73,066	74,571
Events and Functions expenses	650,317	580,171
Administration expenses	-	-
Donations greater than \$1,000	116,025	455,590
Grants or donations less than \$1,000	1,672	5,717
Finance costs	59,888	48,441
Legal costs	-	2,791
Audit fees	28,150	28,525
Penalties - via RO Act or RO Regulations	-	-
Depreciation	120,247	108,190
Outsourced services	260,578	259,453
Occupancy costs	199,467	202,741
Hotel care costs	94,224	97,657
Other expenses	386,518	374,707
<b>Total expenses</b>	<b>3,479,721</b>	<b>3,669,231</b>

### Note 11 Section 272 Fair Work (Registered Organisations) Act 2009

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

Information to be provided to members or General Manager:

- (1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

**Note 12 Disclosures under the Reporting guidelines under section 255 of the Fair Work (Registered Organisations) Act 2009 (the RO Act)**

In accordance with the Reporting guidelines made under section 255 of the Fair Work (Registered Organisations) Act 2009 (the RO Act), the following statements are made:

None of the activities identified in paragraphs 10,11 and 12 of these reporting guidelines have occurred in the reporting period.

None of the activities identified in paragraphs 18, 20, 22 and 24 of these reporting guidelines have occurred in the reporting period.

**Note 13 Association Details**

The registered office of the association is:

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

The principal place of business is:

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





**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 2016, 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.

Suite 4  
10-12 Chapel Street  
Blackburn Vic 3130

Postal Address  
PO Box 341  
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T: (03) 9878-8200  
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E: [mail@charmanpartners.com.au](mailto:mail@charmanpartners.com.au)  
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Directors  
N.G. Johnston, CPA W.C. Goodwin, CPA  
M.P. Barson, FCPA D.M. Gow, CPA

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:**

6th September 2016

**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 2016 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 ..... 6th September 2016 .....

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)

ABN 79 948 978 376

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)  
ACN 052 166 015

## CERTIFICATE OF SECRETARY

I, Patrick O'Sullivan, 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, 09/09/ 2016 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 4/10/2016 in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.

PATRICK O'SULLIVAN  
Secretary

Date: 5/10/16

**Advice ■ Support ■ Network ■ Influence**

LEVEL 1, 1 LITTLE COLLINS STREET, MELBOURNE VICTORIA 3000 • PO BOX 18067, 111 BOURKE STREET, MELBOURNE VICTORIA 8003

TEL: (03) 9654 7100 • FACSIMILE: (03) 9654 1724



15 July 2016

Mr Peter Burnett  
VIC Branch President  
Australian Hotels Association-Victorian Branch  
By email: [aha@ahavic.com.au](mailto:aha@ahavic.com.au)

Dear Mr Burnett,

**Re: Lodgement of Financial Report - [FR2016/203]  
*Fair Work (Registered Organisations) Act 2009 (the RO Act)***

The financial year of the Australian Hotels Association-Victorian Branch (the reporting unit) ended on 30 June 2016.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date under s.268 of the RO Act, that being within 14 days after the meeting referred to in s.266 of the RO Act.

### **Timelines**

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

### **Fact sheets, guidance notes and model statements**

Fact sheets and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. This includes a model set of financial statements which have been developed by the FWC. It is not obligatory to use this model but it is a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. The model statement, Reporting Guidelines and other resources can be accessed through our website under [Financial Reporting](#) in the Compliance and Governance section.

### **Loans, grants and donations: our focus this year**

Also you are reminded of the obligation to prepare and lodge a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 for the reporting unit during its financial year. Section 237 requires this statement to be lodged with the FWC within 90 days of the end of the reporting unit's financial year, that is on or before 28 September 2016. A sample statement of loans, grants or donations is available at [sample documents](#).

Over the past year we have noted issues in organisations' financial reports relating to timelines and how loans, grants and donations are reported. We will be focusing closely on these areas this year. Please find attached below fact sheets relating to these requirements or alternatively visit our website for information regarding [financial reporting timelines](#) and [loans, grants and donations](#).

It is requested that the financial report and any Statement of Loans, Grant or Donations be lodged electronically by emailing [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au).

11 Exhibition Street  
Melbourne VIC 3000  
GPO Box 1994  
Melbourne VIC 3001

Telephone : (03) 8661 7777  
Email : [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)  
Internet : [www.fwc.gov.au](http://www.fwc.gov.au)

## Civil penalties may apply

**It should be noted that s.268 is a civil penalty provision.** Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$54,000 for a body corporate and \$10,800 for an individual per contravention) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

## Contact

Should you wish to seek any clarification in relation to the above, email [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au).

Yours sincerely,

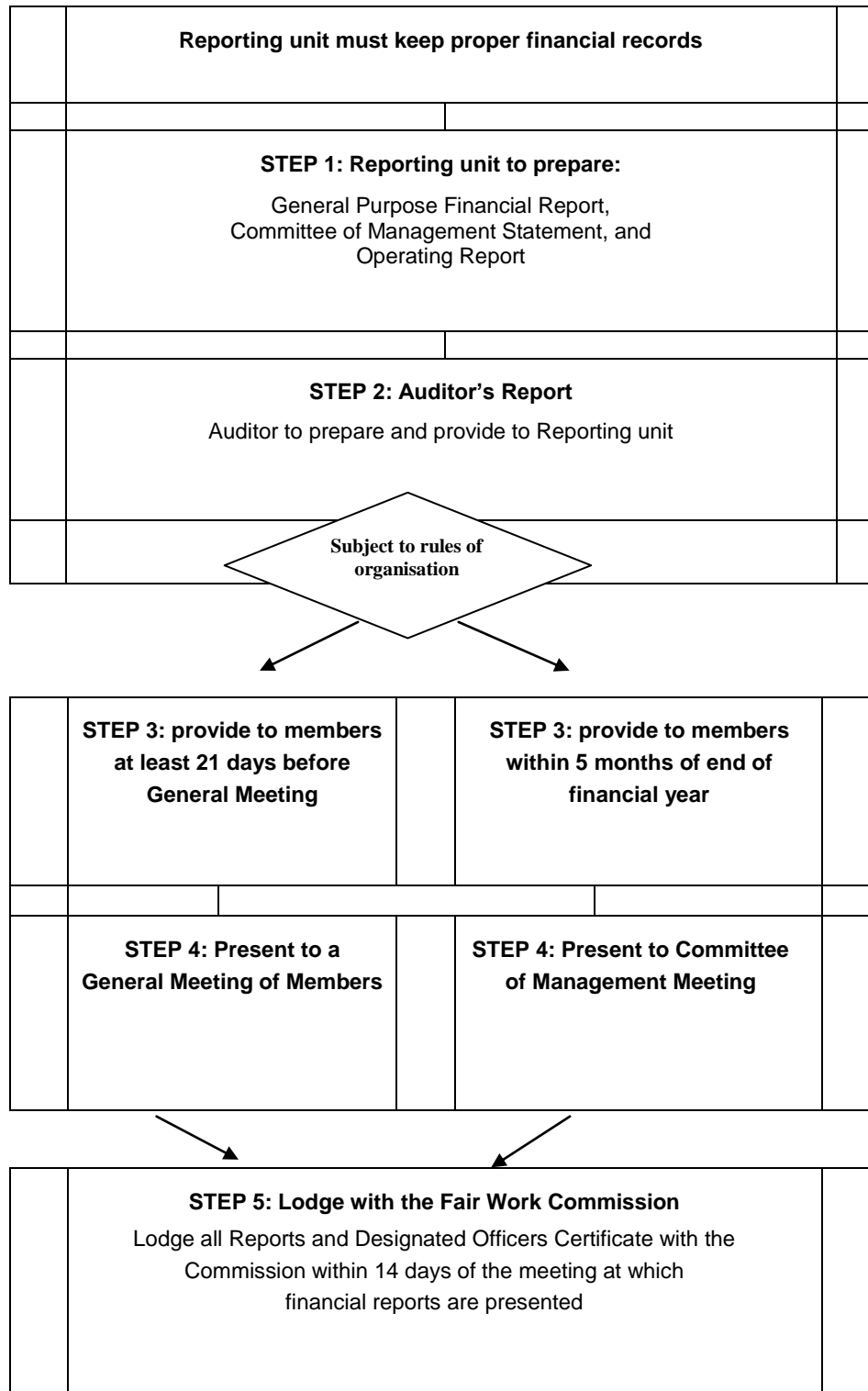


Anastasia Kyriakidis  
Adviser  
Regulatory Compliance Branch

# Financial reporting timelines

Financial reports are to be lodged with the Fair Work Commission (the Commission) within 14 days of the meeting at which the financial reports have been presented, by completing the steps as outlined below.

See Fact sheet—Financial reporting for an explanation of each of these steps.



# Fact Sheet - Loans, Grants & Donations

## The Loans, Grants & Donations Requirements

The *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires an organisation or branch to lodge a loans, grants and donations statement (the statement) within **90 days** of the ending of the financial year.

Under the General Manager's Reporting Guidelines, a reporting unit's General Purpose Financial Report (the financial report) must break down the amounts of grants and donations (see below). The figures in the financial report will be compared to the loans, grants and donations statement.

## The Loans, Grants & Donations Statement

Section 237 of the RO Act applies to every loan, grant and donation made by an organisation or branch during the financial year that exceed \$1000. The following information must be supplied to the Commission for each relevant loan, grant or donation:

the amount,

the purpose,

the security (if it is a loan),

the name and address of the person to whom it was made,\* and







the arrangements for repaying the loan.\*

\*The last two items are not required if the loan, grant or donation was made to relieve a member of the organisation (or their dependent) from severe financial hardship.

The statement must be lodged within 90 days of the end of the financial year and the Commission has a [Template Loans, Grants and Donations Statement](#) on its website. The Commission encourages branches and organisations to lodge the statement even if all of the figures are NIL.

## Common misconceptions

Over the years, staff of the Commission have noted that there are some common misunderstandings made in relation to the Statement. They include:

Misconception	Requirement
 Only reporting units must lodge the Statement.	 All branches and organisations, regardless of whether they lodge a financial report, must lodge the statement within 90 days of the end of the financial year. An organisation cannot lodge a single statement to cover all of its branches.
 Employees can sign the Statement.	 The statement must be signed by an elected officer of the relevant branch.
 Statements can be lodged with the financial report.	 The deadline for the statement is much shorter (90 days) and if it is lodged with the financial report it is likely to be late.



## Grants & Donations within the Financial Report

Item 16(e) of the [General Manager's Reporting Guidelines](#) requires the reporting unit to separate the line items relating to grants and donations into grants or donations that were \$1000 or less and those that exceeded \$1000.

As such, the note in the financial report relating to grants and donations will have four lines.

In the [Commission's Model Statements](#) the note appears as follows:

### Note 4E: Grants or donations\*

Grants:	2016	2015
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
<b>Total grants or donations</b>	<b>-</b>	<b>-</b>

Item 17 of the General Manager's Reporting Guidelines requires that these line items appear in the financial report even if the figures are NIL.

### Implications for filing the Financial Report

During their review of the 2016 financial report staff of the Commission will confirm that the figures in the financial report match the disclosures made in the statement. Any inconsistencies in these figures will be raised with the organisation or branch for explanation and action.

This may involve lodging an amended loans, grants or donations statement. Any failure to lodge a loans, grants or donations statement or lodging a statement that is false or misleading can attract civil penalties under the RO Act.

If a reporting unit did not fully comply with these requirements in their 2015 financial report, its filing letter will have included a statement reminding the reporting unit of its obligations.

It is strongly recommended that all reporting units review their filing letters from the previous financial year to ensure any targeted concerns are addressed in their latest financial report. Failure to address these individual concerns may mean that a financial report cannot be filed.

Previous financial reports and filing letters are available from the [Commission's website](#).

### Further information

If you have any further questions relating to the loan, grant and donation disclosure requirements in the statement or the financial report, please contact the Regulatory Compliance Branch on [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)