



20 November 2017

Mr Peter Burnett
Branch President
Australian Hotels Association-Victorian Branch
Level 1, 1 Little Collins Street
Melbourne VIC 3000
aha@ahavic.com.au

CC: mark@charmanpartners.com.au

Dear Mr Burnett,

**Australian Hotels Association-Victorian Branch
Financial Report for the year ended 30 June 2017 - [FR2017/152]**

I acknowledge receipt of the financial report of the Australian Hotels Association-Victorian Branch. The documents were lodged with the Registered Organisations Commission (the ROC) on 16 October 2017. I also acknowledge an amended financial report was lodged with the ROC on 17 November 2017.

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 2018 may be subject to an advanced compliance review.

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

Content of Designated Officer's Certificate

Section 268 of the RO Act requires the certificate by the designated officer to certify that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266.

I note that although all of this information was provided in the Designated Officer's Certificate, the date that the Designated Officer's Certificate was signed was prior to these events occurring, that is the 5 September 2017, however the full report was not provided to members until 15 September 2017 and then presented at the general meeting of members on 10 October 2017.

As this certificate is certifying that the events did occur, please ensure that in future years the Designated Officer's Certificate is signed at the conclusion of these events. I acknowledge an amended Designated Officer's Certificate was lodged with the ROC on 17 November 2017.

Operating Report

Right to resign

Subsection 254(2)(c) requires the Operating Report to 'give details' of the right of members to resign from the reporting unit under section 174 of the RO Act. This requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule which makes such provision or the complete text of the relevant resignation rule may be reproduced in the report.

Number of members

Subsection 254(2)(f) and Regulation 159(a) requires that the number of persons that were, at the end of the financial year to which the report relates, recorded in the register of members as members of the reporting unit to be disclosed in the Operating Report.

Number of employees

Subsection 254(2)(f) and Regulation 159(b) requires that the number of persons that were, at the end of the financial year to which the report relates, employees of the reporting unit to be disclosed in the Operating Report. Regulation 159(b) also requires that where the number of employees includes both full-time and part-time employees to be measured on a full-time equivalent basis.

The information required relating to the right to resign, number of members and number of employees was not included in the initial Operating Report lodged with the ROC on 16 October 2017. I acknowledge an amended Operating Report which includes the above information was lodged with the ROC on 17 November 2017. I also note that the updated financial report has been provided to members.

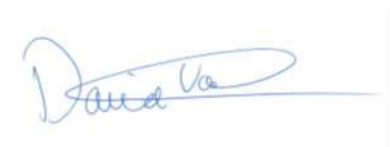
Reporting Requirements

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

On the ROC website is a number of factsheets in relation to the financial reporting process and associated timelines. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The ROC recommends reporting units use this model as it will assist in ensuring compliance with the RO Act, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

If you have any queries regarding this letter, please contact me on (02) 8293 4654 or via email at david.vale@roc.gov.au.

Yours faithfully



David Vale
Registered Organisations Commission

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2017

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL STATEMENTS 2016–17

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Australian Hotels Association (Victoria Branch)
CAN: 052 166 015

OPERATING REPORT

Your committee members present their report on the Association for the financial year ended 30 June 2017.

The names of the Executive Committee Members for the period of 1 July 2016 to 4 October 2016 were:

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

The names of the Executive Committee Members in office from 5 October 2016 to 30 June 2017 were:

Peter Burnett AM - President	Michael Burke - Executive Member
Mark Robertson OAM - Metropolitan Vice President	Matt Nikakis - Executive Member
David Canny - Country Vice President	Peter Williams - Executive Member
Paul Stocks - Honorary Treasurer	John Payne - Trustee
David Curry - Honorary Minute Secretary	Andrew Clark - Trustee
Greg Moore - Accommodation Division	Matt Mullins - Trustee
George Varughese - Accommodation Division (Oct16-May17)	

The names of the Committee Members in office for the period of 1 July 2016 to 4 October 2016 were:

Melanie Aldred	Gary Kirwan	George Ramia
Peter Archbold	Ian Larkin	Alexander Robertson OAM
Keith Barrett	Andrew Lethlean	Mark Robertson OAM
Robbie Beaton	Garry Lewis	Michael Robertson
Bill Bell	Dennis Madden	Patrick Reardon
Sam Benjamin	Bruce J Mathieson	Jim Ryan
Ross Blair-Holt	Peter McIntyre	David Shannon
Warren Blee	Scott Meager	Ray Sharawara
David Bunney	Anthony Molan	Patrick Sheehan
Michael Burke	Greg Moore	Ben Sington
Peter Burnett AM	Matt Mullins	Paul Stocks
Andrew Cairns	Paul Mulquiny	Mazen Tabet
David Canny	Nick Murray	Bernie Taylor
Ian Chapman	Stewart Naismith	Joel Taylor
Andrew Clark	Andrew Needham	John Taylor
Dan Cronin	Warwick Newman	Darren Thomas
David Curry	John Nicholson	Dave Tomsic
Richard Davis	Andrew Nikakis	Sam Tresise
Robert Dawson	Matthew Nikakis	John Upham
Ray Dodd	Con Nikitas	George Varughese
Peter Doyle	Paul O'Brien	Peter Williams
Mark Ellis	Russell O'Brien	Gary Wilson
Trent Fairweather	Bob O'Kane	Daryl Worthington
Simon Gardner	Mark O'Reilly	
Michael Hickey	Michael Palmer	
Peter Houghton	Tony Parsons	
Bailey Hunter	Troy Patterson	
Paul Hunter	John Payne	
Warwick Hunter	Tom Payne OAM	
Jim Hogan	David Perry	
Tony Jackson	Cameron Price	
Andrew Kastoras	Danny Quinlan	

The names of the committee Members in office from 5 October 2016 to 30 June 2017 were:

Melanie Aldred	Rachel Jones	John Payne
Peter Archbold	Andrew Kastoras	Tom Payne OAM
Keith Barrett	Gary Kirwan	David Perry
Robbie Beaton	Ian Ladgrove	Cameron Price
Bill Bell	Duncan Laidlaw	Danny Quinlan
Sam Benjamin	Ian Larkin	George Ramia
Ross Blair-Holt	Andrew Lethlean	Alexander Robertson OAM
Jackie Booth	Garry Lewis	Mark Robertson OAM
Andrew Brown	Dennis Madden	Michael Robertson
Michael Burke	Mark Marantelli	Jim Ryan
Peter Burnett AM	Bruce J Mathieson	David Shannon
David Canny	Peter McIntyre	Ray Sharawara
Ian Chapman	Anthony Molan	Patrick Sheehan
Rachel Checinski	Greg Moore	Ben Sington
Andrew Clark	Matt Mullins	Paul Stocks
Dan Cronin	Paul Mulquiny	Bernie Taylor
David Curry	Nick Murray	John Taylor
Matt Darcy	Stuart Naismith	Darren Thomas
Richard Davis	Andrew Needham	Dave Tomsic
Robert Dawson	Ros Newsham	Sam Tresise
Shaun D'Cruz	John Nicholson	John Upham
Ray Dodd	Andrew Nikakis	Belinda Usher
Peter Doyle	Carolyn Nikakis	George Varughese (Oct16-May17)
Mark Ellis	Matthew Nikakis	Peter Williams
Simon Gardner (Oct16-Mar17)	Con Nikitas	Gary Wilson
Sally Gebert	Paul O'Brien	Nick Zurcas
Michael Hickey	Russell O'Brien	
Fergus Horan	Bob O'Kane	
Peter Houghton	Mark O'Reilly	
Bailey Hunter	Michael Palmer	
Paul Hunter	Tony Parsons	
Warwick Hunter	Troy Patterson	

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 2017 was 938.

The number of Branch employees as at 30 June 2017 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 (2016: 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.

Operating Report (continued)

AHA (Vic) Summary of Performance 2016/17

OVERVIEW

The overarching performance priority for the Australian Hotels Association (Victoria) for 2016/17 was the delivery of professional administration to effectively service the interests of members while operating in accordance with the requirements of the Fair Work (Registered Organisations) Act 2009.

STRATEGIC OBJECTIVES

In accordance with the 2016/17 Business Plan, the strategic objectives of AHA (Vic) were to:

- Protect, promote and advance the interests and rights of members;
- Uphold and promote the quality, integrity and reputation of the hotel industry;
- Provide timely, effective, relevant and value adding services to members;
- In collaboration with key partners, develop strategies to promote on-premises trade;
- Create a supportive forum for the next generation of publicans to network, discuss challenges and voice concerns which may direct specific lobbying efforts;
- Recognise and promote the diversity of our Council Group and Executive Board by creating an environment that values a diverse range of views, knowledge and experiences which can be leveraged to maximise our service delivery capabilities;
- Develop and maintain value-adding partnerships with key industry stakeholders to the benefit of members and such partners, and
- As an organisation, achieve best practice in the administration association sector.

GENERAL PRIORITIES FOR 2016/17 INCLUDED:

- Maintaining effective working relationships with the Daniel Andrews' State Labor Government and the Matthew Guy State Coalition Opposition to ensure that appropriate attention was provided to pub and hotel interests in policy development, including legislative implementation;
- Establishing and maintaining appropriate working relationships across all relevant Ministerial offices, Government Departments, regulatory agencies, enforcement bodies to enable effective advocacy and representation in the interest of pubs and hotels;
- Further promotion of the need for a policy and program agenda by the State Labor Government that facilitates responsible innovation and growth within Victoria's licensed hospitality industry;
- Active pursuit of reasonable workplace relations reforms to the benefit employers in conjunction with 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;
- Provision of professional representation services to accommodation hotels through TAA (Vic) directed to issues management and initiatives to protect and advance the interests of respective members;
- Conducting a program of member events to enhance business development and commercial partner networking opportunities;
- Providing measured engagement with various media representatives to promote pubs and hotels as safe, affordable and first-choice destinations within the hospitality and tourism industries.
- Achieving real outcomes for members through successful negotiation with the State Labor Government.

1. Continuing initiatives to deliver outcomes to members' advantage

(A) Liquor

- (1) AHA (Vic) has maintained a constructive and on-going dialogue with both the Andrews Labor Government and the Guy Coalition Opposition such that equivalent unnecessary venue-based interventions such as "Lockouts" have been rejected as inappropriate and not required in Victoria's late night economy;
- (2) AHA (Vic) provided a detailed submission to the Victorian Government's review of the Liquor Control Reform Act (LCRA) 1998. Key features of the submission included:
 - Ensure no amendments to the LCRA seeking to extend the definition of "intoxication" to include substances other than liquor e. g. illicit drugs, pharmaceuticals, synthetic stimulants etc. or to amalgamate the concepts of "intoxication" and "drunkenness" per the LCRA.
 - Streamline and significantly reduce the administrative burden on licensees in respect of record-keeping liquor-serving staff Responsible Serving of Alcohol training.
 - Strengthen the application of the existing Section 58 of the LCRA allowing the VCGLR to seek to amend licence conditions of its own volition, including that such applications may also be directed to a class of licences.
 - Maintain existing LCRA provisions related to the admission of non-members to Licensed club premises and to consume liquor.
 - Review the regime of licence types to the extent necessary to remove inconsistencies and uncertainty.
 - Reduce the over-utilisation of Renewable Limited Licences by providing that the VCGLR must be satisfied that a "substantive" licence type is not more suitable, notwithstanding that the scale and scope of the supply of liquor is limited.
 - Consideration to be given to enhancing the VCGLR's legislative ability to conduct an initial assessment of an applicant's risk status prior to detailing the application requirements.
 - Affirm that the existing section 3B provides that General Licensees are able to serve liquor into on-street non-licensed areas without the requirement for any additional licensing approval, subject to any local government local laws in respect of consumption in public places.
 - Provide that any demerit points accrued pursuant to the risk-based licence fee may be waived by the VCGLR in respect of an approved incoming transferee.

- Extend Responsible Serving of Alcohol training to liquor serving staff of Restaurant and Cafe licence types.
 - Amend the definition of "amenity" per section 3AA of the LCRA to provide that the evidence of detracting from or detriment to the amenity of the community is required to create a likelihood that the relevant behaviour inside the premises will have a subsequent unacceptable impact outside the premises.
- (3) A detailed submission was provided to the VCGLR regarding their defence of a matter at the Supreme Court relating to the imposition of a condition on a liquor licence. The matter involved absolute liability being applied by Police rather than statutory defences under the Liquor Control Reform Act. Pleasingly, the Police subsequently decided to withdraw proceedings.
 - (4) Continued assistance to member venues on a case-by-case basis where applications had been made for variation of licence to extend hours of trade in inner-metropolitan Local Government areas affected by the State Government's decision to extend the post 1am freeze on new and / or varied liquor licences;
 - (5) Impressing upon the Andrews Government and Guy Opposition the merits of rejecting a container deposit scheme being introduced in Victoria;
 - (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;
 - (5) 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;
 - (6) Consultation with the Minister for Gaming and Liquor Regulation regarding her program for the restructure of the VCGLR including appointment of the new chair Mr Ross Kennedy;
 - (7) 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;
 - (8) Actively engaging with and participating in licensee forums and related accords across Victoria;
 - (9) 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,
- The restoration of reasonable entertainment expenses as a tax deduction and the removal of FBT on staff business meals, and
- Managing continuing and persistent efforts by certain health and welfare agencies to redefine acceptable drinking guidelines.

(B) Gaming and Gambling

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

The submission proposes to maintain core existing regulatory arrangements in their current working order such as Self-exclusion programs and codes of conduct. Additionally, the AHA (Vic) submission sought to reduce the burden of "red tape" where appropriate eg. Increase the threshold for payment of winnings by cheque.

Key features of the submission included:

- Continue to provide EFTPOS services to customers at gaming venues at a \$200 per transaction limit;
- Amend the Gambling Regulation Act to increase the cheque winning threshold from \$1,000 to \$5,000 or amend the Act to provide that the threshold be prescribed from time to time by the Responsible Minister;
- The exchanging of personal cheques for cash not be permitted.
- Ticket-in-ticket-out be implemented without the need for further harm minimisation requirements;
- Continue to maintain the existing Responsible Gambling Codes of Conduct with no additional requirements regarding the operation of loyalty schemes;
- Venue staff interaction with customers displaying signs of distress from gambling should continue to be dealt with through the Responsible Gambling Code of Conduct;
- Continue to provide for the current industry-based self-exclusion arrangements delivering two entry points to a common data base and single operating system;

- The development of a further module of Advanced Responsible Service of Gambling training is premature in that significant reform of existing training was implemented in January 2017;
- AHA (Vic) opposes any further extension of regional and municipal caps. Rather in light of significant recent population growth, the basis of current cap calculations should be reviewed;\.

- (1) AHA (Vic) provided input to the Department of Justice Industry Advisory Group on gaming for the development of policy arrangements for the extension of the term of the gaming licence beyond August 2022;
- (2) AHA (Vic) continued to provide input to the Department of Justice and the VCGLR on the implementation and expansion of the “Your Play” voluntary pre-commitment system;
- (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 continued to lobby the Federal Government on illegal off-shore wagering and successfully advocated for the introduction of a ban on on-line in-play wagering;
- (8) Through the AHA (Vic) / Tabcorp PubTAB 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 including the introduction of digital betting commissions being attracted to PubTAB operators;

(9) Continuing to facilitate VCGLR requirements for venue operators to lodge annual reviews of self-exclusion and Responsible Gambling Code operational in all gaming venues across Victoria; and

(10) Maintaining close and confidential contact with Victoria Police in their continuing efforts to address armed crime events against gaming venues, including the conduct of seminars for gaming members.

(B) Workplace Relations

(1) Continuing to provide high quality workplace Relations service and advice to all members, including visitation to members for award awareness and other day to day employment related areas of concern.

(2) Support to members in the areas of unfair dismissals, adverse action / general protection claims, issue resolution and related issues.

(3) Continuing to provide member briefings and seminars on current and emerging workplace relations issues.

(4) Working with Migration Agent Corporate Partners to provide the growing need for advice in relation to migration visa issues and changes within the visa requirements and obligations.

(5) Providing leadership in the AHA National workplace relations agenda including:

Continuing Hospitality Industry (General) Award 2010 variations:

Sunday and public holiday penalty rates.

More flexible part time employment provisions.

Defending United Voice applications to impose additional demands within the award.

Submissions to the 2017 Minimum Wage Review.

(6) Working with members to understand their day to day workforce issues and assisting with discussion and possible solution for the longer term benefit of the member business.

(C) Political Engagement

- (1) Following the re-election of the Turnbull Coalition Government in July 2016, AHA (Vic) in conjunction with AHA National and other Branches provided considerable input to relevant Ministers having previously canvassed the AHA Policy Agenda prior to the 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 public 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.

1. 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 working groups;
- Victorian Government Pre-commitment Implementation Industry Advisory Group;
- Ministerial Live Music Roundtable;
- Victoria Police Security Advisory Council;
- Taxi & Hire Car Ministerial Forum;
- Victorian Responsible Gambling Foundation - Responsible Gambling Awareness Week Committee; and
- National Alcohol Strategy 2016-2021 Working Group.

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

- Review of the Liquor Control Reform Act 1998;
- Gaming Machine Harm Minimisation Measures - Review conducted by Department of Justice;
- VCGLR regarding action by Victoria Police at the Supreme Court;
- Minister Kairouz regarding performance of Intralot Gaming Services (monitoring standards);
- City of Yarra regarding Planning Scheme amendments affecting licensed premises;
- Victorian Parliamentary Inquiry into unregulated accommodation;
- VCGLR regarding Review of Late Night Licence conditions; and
- Australian Competition Tribunal regarding merger of Tatts and Tabcorp.

3. Provisions of a range of events, 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 online 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; and
- 2016/17 was another successful year in the hosting of AHA (Vic) and TAA (Vic) events. A summary of these hosted events is as follows:

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

- Shaped the agenda on salient industry issues and engaged with members, through regular General Managers’ meetings, to provide timely updates on activities undertaken by TAA (Vic) to protect and promote the interests of accommodation members;
- Continued interaction with key industry stakeholders, for example, relevant parliamentarians, Visit Victoria, Tennis Australia, Melbourne Airport, Melbourne City Council, Victoria Racing Club, Marriner Group and Her Majesty’s Theatre, to provide them a platform to engage with accommodation members and discuss matters of mutual interest;
- Leveraged TAA (Vic)’s relationships with, and access to, prominent hotel and tourism industry leaders to conduct regular Boardroom lunch meetings and determine an agreed platform to address relevant challenges and opportunities;
- Lobbied all levels of government to achieve outcomes on key issues for accommodation members, including pending changes to relevant workplace relations legislation; lessening of restrictions relating to hotels advertising room rates via online channels; securing a reduction in the backpacker tax and increased flexibility in related employment provisions, and exclusions gained on applicable stamp duty and land tax surcharges, for foreign investors purchasing hotels;

- Interacted with members across a range of communication channels, including electronic news letters, industry relevant reports and submissions and the TAA (Vic) website to keep them abreast of evolving industry issues;
- Conducted a range of meetings on topical matters, for member benefit, including Human Resources and Financial Controllers meetings; Director of Sales and Marketing meetings; staff and management training to enable them to interact and share relevant ideas and insights;
- Developed and delivered specialist workshops and seminars to provide current industry trends and performance on key metrics, for example, the TAA (Vic) hotel market update and economic outlook forum; and
- Celebrated the success of hotels and service staff located across Victoria via event planning and execution of the TAA (Vic) State Awards for Excellence, an event that also provided winners a pathway for recognition at a national level.

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

- The most significant restructure of the AHA (Vic) administration in recent history;
- A critical analysis of our significant Corporate Partner Network and its respective income tiers has been undertaken with strategic product/price change implemented in FY 17/18;
- Development and implementation of new partner/member events such as; 'Pubovation', Pub Performance Forum and Women's Networking Breakfasts have been successfully adopted in our diverse events calendar to reinforce partner/member value; and
- A highly targeted member attraction strategy has been developed which is designed to better direct our membership growth efforts in FY 17/18.

Secretary:


Peter Burnett

Dated this 14 day of November 2017

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

COMMITTEE OF MANAGEMENT STATEMENT

On the 5th September 2017 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 2017:

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 5th day of September 2017

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

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
Revenue			
Membership subscription*		1,198,054	1,157,531
Capitation fees	3A	-	-
Levies	3B	-	-
Total revenue		<u>1,198,054</u>	<u>1,157,531</u>
Other Income			
Grants and/or donations	3E	-	-
Total other income		<u>-</u>	<u>-</u>
Total income		<u>1,198,054</u>	<u>1,157,531</u>
Expenses			
Employee expenses	4A	-	-
Affiliation fees	4C	-	-
Administration fees - AHHA	4D	887,945	824,681
Grants or donations	4E	-	-
Audit fees	11	1,700	1,700
AHA National Office contributions	4B	243,409	266,150
Honorariums		65,000	65,000
Total expenses		<u>1,198,054</u>	<u>1,157,531</u>
Profit (loss) for the year		<u>-</u>	<u>-</u>
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss		-	-
Total comprehensive income for the year		<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 2017

	Notes	2017 \$	2016 \$
ASSETS			
Current Assets			
Trade and other receivables	5A	-	-
Total current assets		-	-
Non-Current Assets			
Total non-financial assets		-	-
Total assets		-	-
LIABILITIES			
Current Liabilities			
Trade payables	6A	-	-
Total current liabilities		-	-
Non-Current Liabilities			
Employee provisions	7A	-	-
Total non-current liabilities		-	-
Total liabilities		-	-
Net assets		-	-
EQUITY			
Total equity		-	-

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 2017

	Notes	Retained earnings \$	Total equity \$
Balance as at 1 July 2015		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
Closing balance as at 30 June 2016		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
Closing balance as at 30 June 2017		-	-

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from other reporting units/controlled entity(s)	8A	-	-
Contributions (members) received		1,317,859	1,273,284
Interest		-	-
Unearned Income - Workforce		-	-
Cash used			
Employees		-	-
Suppliers		341,119	366,135
Interest		-	-
Payment to other reporting units/controlled entity(s)	8A	976,740	907,149
Net cash from (used by) operating activities		-	-
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Other		-	-
Cash used			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
Net cash from (used by) investing activities		-	-
FINANCING ACTIVITIES			
Cash received			
Contributed equity		-	-
Other		-	-
Cash used			
Repayment of borrowings		-	-
Movement in finance lease		-	-
Net cash from (used by) financing activities		-	-
Net increase (decrease) in cash held		-	-
Cash & cash equivalents at the beginning of the reporting period		-	-
Cash & cash equivalents at the end of the reporting period		-	-

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 2017

	2017	2016		
	\$	\$		
Cash assets in respect of recovered money at beginning of year	-	-		
Receipts				
Amounts recovered from employers in respect of wages etc.	-	-		
Interest received on recovered money	-	-		
Total receipts	-	-		
Payments				
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	-	-		
Total payments	-	-		
Cash asset's in respect of recovered money at end of year	-	-		
Number of workers to which the monies recovered relates	-	-	-	-
Aggregate payables to workers attributable to recovered monies but not yet distributed				
Payable balance	-	-	-	-
Number of workers the payable relates to	-	-	-	-
Fund or account operated for recovery of wages	-	-	-	-

*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	Key Management Personnel Remuneration
Note 10	Related Party Disclosures
Note 11	Remuneration of Auditors
Note 12	Administration of financial affairs by a third party
Note 13	<i>Section 272 Fair Work (Registered Organisations) Act 2009</i>
Note 14	Disclosures under reporting guidelines
Note 15	Association Details

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 _____ 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 Association Victorian Branch 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 grants⁵

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.

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.

1.8 Going Concern

Australian Hotels Association (Victoria Branch) is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2017, 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)

⁵ Policy relevant for for-profit reporting units. Not-for-profit reporting units must comply with AASB1004 Contributions.

	2017	2016
	\$	\$
Note 3 Income		
Note 3A: Capitation fees*		
	-	-
Total capitation fees	<u>-</u>	<u>-</u>
Note 3B: Levies*		
Federal Election Levy	-	-
Administration Levy	-	-
Total levies	<u>-</u>	<u>-</u>
Note 3E: Grants or donations*		
Grants	-	-
Donations	-	-
Total grants or donations	<u>-</u>	<u>-</u>
Note 3G: Revenue		
Membership contributions	1,198,054	1,157,531
Other	-	-
Total revenue	<u>1,198,054</u>	<u>1,157,531</u>
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*

	2017	2016
	\$	\$
AHA National Office	243,409	266,150
Total capitation fees	243,409	266,150

Note 4C: Affiliation fees*

Total affiliation fees/subscriptions	-	-
---------------------------------------------	---	---

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

Note 4D: Administration expenses

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.	887,945	824,681
Subtotal administration expense	887,945	824,681

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*

	2017	2016
	\$	\$
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	-	-
Total grants or donations	-	-

*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'.

	2017	2016
	\$	\$
Note 6 Current liabilities		
Note 6A: Trade payables		
Trade creditors and accruals	-	-
Operating lease rentals	-	-
Subtotal trade creditors	<u>-</u>	<u>-</u>
Payables to other reporting unit[s]*	<u>-</u>	<u>-</u>
Subtotal payables to other reporting unit[s]	<u>-</u>	<u>-</u>
Total trade payables	<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	-	-
Total other payables	<u>-</u>	<u>-</u>
Total other payables are expected to be settled in:		
No more than 12 months	-	-
More than 12 months	-	-
Total other payables	<u>-</u>	<u>-</u>

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

	2017	2016
	\$	\$

Note 7 Provisions

Note 7A: Employee provisions*

Office Holders:

Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-

Subtotal employee provisions—office holders

	-	-
--	---	---

Employees other than office holders:

Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-

Subtotal employee provisions—employees other than office holders

	-	-
--	---	---

Total employee provisions

	-	-
--	---	---

Current	-	-
---------	---	---

Non Current	-	-
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Total employee provisions	-	-
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*As required by the Reporting Guidelines. Item to remain even if 'nil'.

Note 8 Cash flow

Note 8A: Cash flow information*

Cash inflows	-	-
--------------	---	---

Total cash inflows	-	-
---------------------------	----------	----------

Cash outflows (Australian Hotels and Hospitality Association)	976,740	907,149
---------------------------------------------------------------	---------	---------

Total cash outflows	-	-
----------------------------	----------	----------

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

	2017	2016
	\$	\$

Note 9: Key Management Personnel Remuneration for the Reporting Period

Short-term employee benefits

Salary (including annual leave taken)	-	-
Annual leave accrued	-	-
Performance bonus	-	-
[other major categories]	-	-

Total short-term employee benefits

	-	-
--	---	---

Post-employment benefits:

Superannuation	-	-
----------------	---	---

Total post-employment benefits

	-	-
--	---	---

Other long-term benefits:

Long-service leave	-	-
--------------------	---	---

Total other long-term benefits

	-	-
--	---	---

Termination benefits

	-	-
--	---	---

Total

	-	-
--	---	---

Note 10 Related Party Disclosures

Note 10A: Related Party Transactions for the Reporting Period

The following provides the total amount of transactions that have been entered into with related parties for the relevant year.

Expenses paid to Australian Hotels and Hospitality Association Incorporated (AHHA Inc.) include the following:

Honorarium	65,000	65,000
Total	65,000	65,000

An honorarium is paid to office holders, Mr Peter Burnett, Mr Mark Robertson and Mr David Canny

Note 11 Remuneration of auditors

Value of the services provided

Financial statement audit services	1,700	1,700
Other services	-	-

Total remuneration of auditors

	1,700	1,700
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[No other services were provided by the auditors of the financial statements.]

Note 12 Administration of financial affairs by a third party⁶

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.

⁶ Refer to item 31 in the Reporting Guidelines.

Detailed breakdown of revenues collected and/or expenses incurred

	2017	2016
	\$	\$
Revenue		
Membership subscription	2,382,591	2,247,239
Administration fees	887,945	824,681
Levies	-	-
Interest	17,793	15,924
Rental revenue	20,909	20,909
Events	374,914	340,451
Other revenue	54,171	58,435
Grants and/or donations	-	-
Total revenue	3,738,323	3,507,639

Expenses

Employee expense	1,217,748	1,408,298
Capitation fees	-	-
Affiliation fees	-	-
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Campaign costs	-	-
Annual General Meeting, Council Meeting Costs	91,734	81,271
Travel expenses	69,166	73,066
Events and Functions expenses	698,780	650,317
Administration expenses	-	-
Grants or donations greater than \$1,000	159,023	116,025
Grants or donations less than \$1,000	3,651	1,672
Finance costs	62,449	59,888
Legal costs	-	-
Audit fees	29,255	28,150
Penalties - via RO Act or RO Regulations	-	-
Depreciation	135,167	120,247
Outsourced services	320,164	260,578
Occupancy costs	200,901	199,467
Hotel care costs	133,781	94,224
Other expenses	447,024	386,518
Total expenses	3,568,843	3,479,721

Note 13 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 14 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 below, of these reporting guidelines have occurred in the reporting period:

The reporting unit's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit;

The reporting unit has not agreed to provide financial support to ensure another reporting unit has the ability to continue as a going concern;

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

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

No item is disclosed on the face of the statement of financial position that has been derived as a result of one or more transactions and/or other past events with another reporting unit of the organisation.

There are no:

- payables to employers as consideration for the employers making payroll deductions of membership subscriptions;
- payables in respect of legal costs and other expenses related to:
 - i. litigation; and
 - ii. other legal matters;
- employee provisions in respect of holders of offices in the reporting unit by:
 - i. annual leave;
 - ii. long service leave;
 - iii. separation and redundancies;
 - iv. other employee provisions; and
- employee provisions in respect of employees (other than holders of offices) of the reporting unit by:
 - i. annual leave;
 - ii. long service leave;
 - iii. separation and redundancies; and
 - iv. other employee provisions.

There are no amounts or information requiring disclosure with respect to paragraph 22 of the reporting guidelines made under section 255 of Fair Work (Registered Organisations) Act 2009, as there are no separate funds operated in respect of compulsory levies or voluntary contributions

Note 15 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

Independent Audit Report to the Members of the Australian Hotels Association (Victoria Branch)

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Australian Hotels Association (Victoria Branch), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2017, notes to the financial statements, including a summary of significant accounting policies; and the Committee of Management Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Hotels Association (Victoria Branch) as at 30 June 2017, and its financial performance and its cash flows for the year ended on that date in accordance with:

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

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Reporting Unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Committee of Management for the Financial Report

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

In preparing the financial report, the Committee of Management is responsible for assessing the Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Reporting Unit's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an approved auditor, a member of Institute of Chartered Accountants Australia and hold a current Public Practice Certificate.

Report on the Recovery of Wages Activity financial report

Opinion on the recovery of wages activity financial report

The scope of my work extended to the recovery of wages activity and I have audited the recovery of wages activity financial report for the year ended 30 June 2017.

In my opinion, the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of the General Manager, including:

- a) any fees charged to, or reimbursements of expenses claimed from, members and others for recovery of wages activity; and
- b) any donations or other contributions deducted from recovered money.

Responsibilities

The Committee of Management is responsible for the preparation and presentation of the recovery of wages activity financial report in accordance with the reporting guidelines of the General Manager. My responsibility is to express an opinion on the recovery of wages activity financial report, based on my audit conducted in accordance with Australian Auditing Standards.

Name of Firm: Charman Partners .

Name of Partner: 
Mark Barson

Date: 12th September 2017

Address: 10 -12 Chapel Street,
Blackburn, Victoria 3130

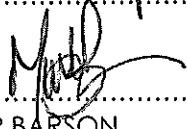
Registration number: AA2017/219

**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 2017 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

Date 12th September 2017

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, 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 of the Fair Work (Registered Organisation) Act 2009 and
- (2) That a bulletin was sent to all members on , 15/09/2017 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 10/10/2017 in accordance with Section 266 of the Fair Work (Registered Organisation) Act 2009.

PETER BURNETT
President

Date: 14 / 11 / 2017

Advice ■ Support ■ Network ■ Influence

svc-adlib5

From: Kenneth Ooi <K.Ooi@ahavic.com.au>
Sent: Monday, 16 October 2017 11:55 AM
To: ROC - Registered Org Commission
Cc: Mike Barouche; Paddy O'Sullivan
Subject: FR2017/152 Australian Hotels Association (Victorian Branch) - Financial Report Lodgement 30th June 2017
Attachments: Lodgement - AHA VIC Financials 2017.pdf

[FR2017/152](#)

Morning,

The Annual General Meeting for AHA(Vic) was held on the 10th October 2017.

Please find attached the Full Financial Report of the AHA (Vic) for year ended 30th June 2017

Any questions please do not hesitate to contact myself directly.

Warm regards,

Kenneth Ooi

Financial Accountant, Australian Hotels Association (Vic)

Email: K.Ooi@ahavic.com.au

Phone: (03) 8631 7950 Fax: (03) 9654 1724

MEMBER HOTELS:
EMPLOY **47,000** PEOPLE WITH ANNUAL PAYROLL EXCEEDING **\$1.3B**
PROVIDE MORE THAN **22,000** ACCOMMODATION ROOMS
SERVE MORE THAN **65 MILLION** MEALS P.A.
DONATE **\$20M+** TO CHARITY P.A.
CONTRIBUTE **\$4.3 BILLION** TO VICTORIA'S GSP
ADVICE ■ SUPPORT ■ NETWORK ■ INFLUENCE

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA)
2017 STATE AWARDS FOR Excellence
TUESDAY 11 NOVEMBER 2017
THE BALLARAT RACIAL CLUB
MARQUEE PARTNER
Tabcorp

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2017

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

FINANCIAL STATEMENTS 2016–17

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Australian Hotels Association (Victoria Branch)

CAN: 052 166 015

OPERATING REPORT

Your committee members present their report on the Association for the financial year ended 30 June 2017.

The names of the Executive Committee Members for the period of 1 July 2016 to 4 October 2016 were:

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

The names of the Executive Committee Members in office from 5 October 2016 to 30 June 2017 were:

Peter Burnett AM - President	Michael Burke - Executive Member
Mark Robertson OAM - Metropolitan Vice President	Matt Nikakis - Executive Member
David Canny - Country Vice President	Peter Williams - Executive Member
Paul Stocks - Honorary Treasurer	John Payne - Trustee
David Curry - Honorary Minute Secretary	Andrew Clark - Trustee
Greg Moore - Accommodation Division	Matt Mullins - Trustee
George Varughese - Accommodation Division (Oct16-May17)	

The names of the Committee Members in office for the period of 1 July 2016 to 4 October 2016 were:

Melanie Aldred	Gary Kirwan	George Ramia
Peter Archbold	Ian Larkin	Alexander Robertson OAM
Keith Barrett	Andrew Lethlean	Mark Robertson OAM
Robbie Beaton	Garry Lewis	Michael Robertson
Bill Bell	Dennis Madden	Patrick Reardon
Sam Benjamin	Bruce J Mathieson	Jim Ryan
Ross Blair-Holt	Peter McIntyre	David Shannon
Warren Blee	Scott Meager	Ray Sharawara
David Bunney	Anthony Molan	Patrick Sheehan
Michael Burke	Greg Moore	Ben Sington
Peter Burnett AM	Matt Mullins	Paul Stocks
Andrew Cairns	Paul Mulquiny	Mazen Tabet
David Canny	Nick Murray	Bernie Taylor
Ian Chapman	Stewart Naismith	Joel Taylor
Andrew Clark	Andrew Needham	John Taylor
Dan Cronin	Warwick Newman	Darren Thomas
David Curry	John Nicholson	Dave Tomsic
Richard Davis	Andrew Nikakis	Sam Tresise
Robert Dawson	Matthew Nikakis	John Upham
Ray Dodd	Con Nikitas	George Varughese
Peter Doyle	Paul O'Brien	Peter Williams
Mark Ellis	Russell O'Brien	Gary Wilson
Trent Fairweather	Bob O'Kane	Daryl Worthington
Simon Gardner	Mark O'Reilly	
Michael Hickey	Michael Palmer	
Peter Houghton	Tony Parsons	
Bailey Hunter	Troy Patterson	
Paul Hunter	John Payne	
Warwick Hunter	Tom Payne OAM	
Jim Hogan	David Perry	
Tony Jackson	Cameron Price	
Andrew Kastoras	Danny Quinlan	

The names of the committee Members in office from 5 October 2016 to 30 June 2017 were:

Melanie Aldred	Rachel Jones	John Payne
Peter Archbold	Andrew Kastoras	Tom Payne OAM
Keith Barrett	Gary Kirwan	David Perry
Robbie Beaton	Ian Ladgrove	Cameron Price
Bill Bell	Duncan Laidlaw	Danny Quinlan
Sam Benjamin	Ian Larkin	George Ramia
Ross Blair-Holt	Andrew Lethlean	Alexander Robertson OAM
Jackie Booth	Garry Lewis	Mark Robertson OAM
Andrew Brown	Dennis Madden	Michael Robertson
Michael Burke	Mark Marantelli	Jim Ryan
Peter Burnett AM	Bruce J Mathieson	David Shannon
David Canny	Peter McIntyre	Ray Sharawara
Ian Chapman	Anthony Molan	Patrick Sheehan
Rachel Checinski	Greg Moore	Ben Sington
Andrew Clark	Matt Mullins	Paul Stocks
Dan Cronin	Paul Mulquiny	Bernie Taylor
David Curry	Nick Murray	John Taylor
Matt Darcy	Stuart Naismith	Darren Thomas
Richard Davis	Andrew Needham	Dave Tomsic
Robert Dawson	Ros Newsham	Sam Tresise
Shaun D'Cruz	John Nicholson	John Upham
Ray Dodd	Andrew Nikakis	Belinda Usher
Peter Doyle	Carolyn Nikakis	George Varughese (Oct16-May17)
Mark Ellis	Matthew Nikakis	Peter Williams
Simon Gardner (Oct16-Mar17)	Con Nikitas	Gary Wilson
Sally Gebert	Paul O'Brien	Nick Zurcas
Michael Hickey	Russell O'Brien	
Fergus Horan	Bob O'Kane	
Peter Houghton	Mark O'Reilly	
Bailey Hunter	Michael Palmer	
Paul Hunter	Tony Parsons	
Warwick Hunter	Troy Patterson	

Operating Report (continued)

AHA (Vic) Summary of Performance 2016/17

OVERVIEW

The overarching performance priority for the Australian Hotels Association (Victoria) for 2016/17 was the delivery of professional administration to effectively service the interests of members while operating in accordance with the requirements of the Fair Work (Registered Organisations) Act 2009.

STRATEGIC OBJECTIVES

In accordance with the 2016/17 Business Plan, the strategic objectives of AHA (Vic) were to:

- Protect, promote and advance the interests and rights of members;
- Uphold and promote the quality, integrity and reputation of the hotel industry;
- Provide timely, effective, relevant and value adding services to members;
- In collaboration with key partners, develop strategies to promote on-premises trade;
- Create a supportive forum for the next generation of publicans to network, discuss challenges and voice concerns which may direct specific lobbying efforts;
- Recognise and promote the diversity of our Council Group and Executive Board by creating an environment that values a diverse range of views, knowledge and experiences which can be leveraged to maximise our service delivery capabilities;
- Develop and maintain value-adding partnerships with key industry stakeholders to the benefit of members and such partners, and
- As an organisation, achieve best practice in the administration association sector.

GENERAL PRIORITIES FOR 2016/17 INCLUDED:

- Maintaining effective working relationships with the Daniel Andrews' State Labor Government and the Matthew Guy State Coalition Opposition to ensure that appropriate attention was provided to pub and hotel interests in policy development, including legislative implementation;
- Establishing and maintaining appropriate working relationships across all relevant Ministerial offices, Government Departments, regulatory agencies, enforcement bodies to enable effective advocacy and representation in the interest of pubs and hotels;
- Further promotion of the need for a policy and program agenda by the State Labor Government that facilitates responsible innovation and growth within Victoria's licensed hospitality industry;
- Active pursuit of reasonable workplace relations reforms to the benefit employers in conjunction with 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;
- Provision of professional representation services to accommodation hotels through TAA (Vic) directed to issues management and initiatives to protect and advance the interests of respective members;
- Conducting a program of member events to enhance business development and commercial partner networking opportunities;
- Providing measured engagement with various media representatives to promote pubs and hotels as safe, affordable and first-choice destinations within the hospitality and tourism industries.
- Achieving real outcomes for members through successful negotiation with the State Labor Government.

1. Continuing initiatives to deliver outcomes to members' advantage

(A) Liquor

- (1) AHA (Vic) has maintained a constructive and on-going dialogue with both the Andrews Labor Government and the Guy Coalition Opposition such that equivalent unnecessary venue-based interventions such as "Lockouts" have been rejected as inappropriate and not required in Victoria's late night economy;
- (2) AHA (Vic) provided a detailed submission to the Victorian Government's review of the Liquor Control Reform Act (LCRA) 1998. Key features of the submission included:
 - Ensure no amendments to the LCRA seeking to extend the definition of "intoxication" to include substances other than liquor e. g. illicit drugs, pharmaceuticals, synthetic stimulants etc. or to amalgamate the concepts of "intoxication" and "drunkenness" per the LCRA.
 - Streamline and significantly reduce the administrative burden on licensees in respect of record-keeping liquor-serving staff Responsible Serving of Alcohol training.
 - Strengthen the application of the existing Section 58 of the LCRA allowing the VCGLR to seek to amend licence conditions of its own volition, including that such applications may also be directed to a class of licences.
 - Maintain existing LCRA provisions related to the admission of non-members to Licensed club premises and to consume liquor.
 - Review the regime of licence types to the extent necessary to remove inconsistencies and uncertainty.
 - Reduce the over-utilisation of Renewable Limited Licences by providing that the VCGLR must be satisfied that a "substantive" licence type is not more suitable, notwithstanding that the scale and scope of the supply of liquor is limited.
 - Consideration to be given to enhancing the VCGLR's legislative ability to conduct an initial assessment of an applicant's risk status prior to detailing the application requirements.
 - Affirm that the existing section 3B provides that General Licensees are able to serve liquor into on-street non-licensed areas without the requirement for any additional licensing approval, subject to any local government local laws in respect of consumption in public places.
 - Provide that any demerit points accrued pursuant to the risk-based licence fee may be waived by the VCGLR in respect of an approved incoming transferee.

- Extend Responsible Serving of Alcohol training to liquor serving staff of Restaurant and Cafe licence types.
- Amend the definition of "amenity" per section 3AA of the LCRA to provide that the evidence of detraction from or detriment to the amenity of the community is required to create a likelihood that the relevant behaviour inside the premises will have a subsequent unacceptable impact outside the premises.

- (3) A detailed submission was provided to the VCGLR regarding their defence of a matter at the Supreme Court relating to the imposition of a condition on a liquor licence. The matter involved absolute liability being applied by Police rather than statutory defences under the Liquor Control Reform Act. Pleasingly, the Police subsequently decided to withdraw proceedings.
- (4) Continued assistance to member venues on a case-by-case basis where applications had been made for variation of licence to extend hours of trade in inner-metropolitan Local Government areas affected by the State Government's decision to extend the post 1am freeze on new and / or varied liquor licences;
- (5) Impressing upon the Andrews Government and Guy Opposition the merits of rejecting a container deposit scheme being introduced in Victoria;
- (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;
- (5) 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;
- (6) Consultation with the Minister for Gaming and Liquor Regulation regarding her program for the restructure of the VCGLR including appointment of the new chair Mr Ross Kennedy;
- (7) 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;
- (8) Actively engaging with and participating in licensee forums and related accords across Victoria;
- (9) 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,
- The restoration of reasonable entertainment expenses as a tax deduction and the removal of FBT on staff business meals, and
- Managing continuing and persistent efforts by certain health and welfare agencies to redefine acceptable drinking guidelines.

(B) Gaming and Gambling

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

The submission proposes to maintain core existing regulatory arrangements in their current working order such as Self-exclusion programs and codes of conduct. Additionally, the AHA (Vic) submission sought to reduce the burden of "red tape" where appropriate eg. Increase the threshold for payment of winnings by cheque.

Key features of the submission included:

- Continue to provide EFTPOS services to customers at gaming venues at a \$200 per transaction limit;
- Amend the Gambling Regulation Act to increase the cheque winning threshold from \$1,000 to \$5,000 or amend the Act to provide that the threshold be prescribed from time to time by the Responsible Minister;
- The exchanging of personal cheques for cash not be permitted.
- Ticket-in-ticket-out be implemented without the need for further harm minimisation requirements;
- Continue to maintain the existing Responsible Gambling Codes of Conduct with no additional requirements regarding the operation of loyalty schemes;
- Venue staff interaction with customers displaying signs of distress from gambling should continue to be dealt with through the Responsible Gambling Code of Conduct;
- Continue to provide for the current industry-based self-exclusion arrangements delivering two entry points to a common data base and single operating system;

- The development of a further module of Advanced Responsible Service of Gambling training is premature in that significant reform of existing training was implemented in January 2017;
 - AHA (Vic) opposes any further extension of regional and municipal caps. Rather in light of significant recent population growth, the basis of current cap calculations should be reviewed;\.
- (1) AHA (Vic) provided input to the Department of Justice Industry Advisory Group on gaming for the development of policy arrangements for the extension of the term of the gaming licence beyond August 2022;
 - (2) AHA (Vic) continued to provide input to the Department of Justice and the VCGLR on the implementation and expansion of the "Your Play" voluntary pre-commitment system;
 - (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 continued to lobby the Federal Government on illegal off-shore wagering and successfully advocated for the introduction of a ban on on-line in-play wagering;
 - (8) Through the AHA (Vic) / Tabcorp PubTAB 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 including the introduction of digital betting commissions being attracted to PubTAB operators;

- (9) Continuing to facilitate VCGLR requirements for venue operators to lodge annual reviews of self-exclusion and Responsible Gambling Code operational in all gaming venues across Victoria; and
- (10) Maintaining close and confidential contact with Victoria Police in their continuing efforts to address armed crime events against gaming venues, including the conduct of seminars for gaming members.

(B) Workplace Relations

- (1) Continuing to provide high quality workplace Relations service and advice to all members, including visitation to members for award awareness and other day to day employment related areas of concern.
- (2) Support to members in the areas of unfair dismissals, adverse action / general protection claims, issue resolution and related issues.
- (3) Continuing to provide member briefings and seminars on current and emerging workplace relations issues.
- (4) Working with Migration Agent Corporate Partners to provide the growing need for advice in relation to migration visa issues and changes within the visa requirements and obligations.
- (5) Providing leadership in the AHA National workplace relations agenda including:
 - Continuing Hospitality Industry (General) Award 2010 variations:
 - Sunday and public holiday penalty rates.
 - More flexible part time employment provisions.
 - Defending United Voice applications to impose additional demands within the award.
 - Submissions to the 2017 Minimum Wage Review.
- (6) Working with members to understand their day to day workforce issues and assisting with discussion and possible solution for the longer term benefit of the member business.

(C) Political Engagement

- (1) Following the re-election of the Turnbull Coalition Government in July 2016, AHA (Vic) in conjunction with AHA National and other Branches provided considerable input to relevant Ministers having previously canvassed the AHA Policy Agenda prior to the 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 public 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.

1. 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 working groups;
- Victorian Government Pre-commitment Implementation Industry Advisory Group;
- Ministerial Live Music Roundtable;
- Victoria Police Security Advisory Council;
- Taxi & Hire Car Ministerial Forum;
- Victorian Responsible Gambling Foundation - Responsible Gambling Awareness Week Committee; and
- National Alcohol Strategy 2016-2021 Working Group.

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

- Review of the Liquor Control Reform Act 1998;
- Gaming Machine Harm Minimisation Measures - Review conducted by Department of Justice;
- VCGLR regarding action by Victoria Police at the Supreme Court;
- Minister Kairouz regarding performance of Intralot Gaming Services (monitoring standards);
- City of Yarra regarding Planning Scheme amendments affecting licensed premises;
- Victorian Parliamentary Inquiry into unregulated accommodation;
- VCGLR regarding Review of Late Night Licence conditions; and
- Australian Competition Tribunal regarding merger of Tatts and Tabcorp.

3. Provisions of a range of events, 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 online 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; and
- 2016/17 was another successful year in the hosting of AHA (Vic) and TAA (Vic) events. A summary of these hosted events is as follows:

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

- Shaped the agenda on salient industry issues and engaged with members, through regular General Managers' meetings, to provide timely updates on activities undertaken by TAA (Vic) to protect and promote the interests of accommodation members;
- Continued interaction with key industry stakeholders, for example, relevant parliamentarians, Visit Victoria, Tennis Australia, Melbourne Airport, Melbourne City Council, Victoria Racing Club, Marriner Group and Her Majesty's Theatre, to provide them a platform to engage with accommodation members and discuss matters of mutual interest;
- Leveraged TAA (Vic)'s relationships with, and access to, prominent hotel and tourism industry leaders to conduct regular Boardroom lunch meetings and determine an agreed platform to address relevant challenges and opportunities;
- Lobbied all levels of government to achieve outcomes on key issues for accommodation members, including pending changes to relevant workplace relations legislation; lessening of restrictions relating to hotels advertising room rates via online channels; securing a reduction in the backpacker tax and increased flexibility in related employment provisions, and exclusions gained on applicable stamp duty and land tax surcharges, for foreign investors purchasing hotels;

- Interacted with members across a range of communication channels, including electronic news letters, industry relevant reports and submissions and the TAA (Vic) website to keep them abreast of evolving industry issues;
- Conducted a range of meetings on topical matters, for member benefit, including Human Resources and Financial Controllers meetings; Director of Sales and Marketing meetings; staff and management training to enable them to interact and share relevant ideas and insights;
- Developed and delivered specialist workshops and seminars to provide current industry trends and performance on key metrics, for example, the TAA (Vic) hotel market update and economic outlook forum; and
- Celebrated the success of hotels and service staff located across Victoria via event planning and execution of the TAA (Vic) State Awards for Excellence, an event that also provided winners a pathway for recognition at a national level.

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

- The most significant restructure of the AHA (Vic) administration in recent history;
- A critical analysis of our significant Corporate Partner Network and its respective income tiers has been undertaken with strategic product/price change implemented in FY 17/18;
- Development and implementation of new partner/member events such as; 'Pubovation', Pub Performance Forum and Women's Networking Breakfasts have been successfully adopted in our diverse events calendar to reinforce partner/member value; and
- A highly targeted member attraction strategy has been developed which is designed to better direct our membership growth efforts in FY 17/18.

Secretary:



Patrick O'Sullivan

Dated this 5th day of September 2017

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

ACN: 052 166 015

COMMITTEE OF MANAGEMENT STATEMENT

On the 5th September 2017 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 2017:

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 GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of 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 5th day of September 2017

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
Revenue			
Membership subscription*		1,198,054	1,157,531
Capitation fees	3A	-	-
Levies	3B	-	-
Total revenue		<u>1,198,054</u>	<u>1,157,531</u>
Other Income			
Grants and/or donations	3E	-	-
Total other income		-	-
Total income		<u>1,198,054</u>	<u>1,157,531</u>
Expenses			
Employee expenses	4A	-	-
Affiliation fees	4C	-	-
Administration fees - AHHA	4D	887,945	824,681
Grants or donations	4E	-	-
Audit fees	11	1,700	1,700
AHA National Office contributions	4B	243,409	266,150
Honorariums		65,000	65,000
Total expenses		<u>1,198,054</u>	<u>1,157,531</u>
Profit (loss) for the year		-	-
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss		-	-
Total comprehensive income for the year		-	-

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 2017

	Notes	2017 \$	2016 \$
ASSETS			
Current Assets			
Trade and other receivables	5A	-	-
Total current assets		-	-
Non-Current Assets			
Total non-financial assets		-	-
Total assets		-	-
LIABILITIES			
Current Liabilities			
Trade payables	6A	-	-
Total current liabilities		-	-
Non-Current Liabilities			
Employee provisions	7A	-	-
Total non-current liabilities		-	-
Total liabilities		-	-
Net assets		-	-
EQUITY			
Total equity		-	-

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 2017

	Notes	Retained earnings \$	Total equity \$
Balance as at 1 July 2015		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
Closing balance as at 30 June 2016		-	-
Profit for the year		-	-
Other comprehensive income for the year		-	-
Closing balance as at 30 June 2017		-	-

AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)
ACN: 052 166 015
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from other reporting units/controlled entity(s)	8A	-	-
Contributions (members) received		1,317,859	1,273,284
Interest		-	-
Unearned Income - Workforce		-	-
Cash used			
Employees		-	-
Suppliers		341,119	366,135
Interest		-	-
Payment to other reporting units/controlled entity(s)	8A	976,740	907,149
Net cash from (used by) operating activities		-	-
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	-
Other		-	-
Cash used			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
Net cash from (used by) investing activities		-	-
FINANCING ACTIVITIES			
Cash received			
Contributed equity		-	-
Other		-	-
Cash used			
Repayment of borrowings		-	-
Movement in finance lease		-	-
Net cash from (used by) financing activities		-	-
Net increase (decrease) in cash held		-	-
Cash & cash equivalents at the beginning of the reporting period		-	-
Cash & cash equivalents at the end of the reporting period		-	-

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 2017

	2017	2016		
	\$	\$		
Cash assets in respect of recovered money at beginning of year	-	-		
Receipts				
Amounts recovered from employers in respect of wages etc.	-	-		
Interest received on recovered money	-	-		
Total receipts	-	-		
Payments				
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	-	-		
Total payments	-	-		
Cash asset's in respect of recovered money at end of year	-	-		
Number of workers to which the monies recovered relates	-	-	-	-
Aggregate payables to workers attributable to recovered monies but not yet distributed				
Payable balance	-	-	-	-
Number of workers the payable relates to	-	-	-	-
Fund or account operated for recovery of wages	-	-	-	-

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

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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 _____ 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 Association Victorian Branch 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 grants⁵

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.

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.

1.8 Going Concern

Australian Hotels Association (Victoria Branch) is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2017, 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)

⁵ Policy relevant for for-profit reporting units. Not-for-profit reporting units must comply with AASB1004 Contributions.

	2017	2016
	\$	\$
Note 3 Income		
Note 3A: Capitation fees*		
	-	-
Total capitation fees	<u>-</u>	<u>-</u>
Note 3B: Levies*		
Federal Election Levy	-	-
Administration Levy	-	-
Total levies	<u>-</u>	<u>-</u>
Note 3E: Grants or donations*		
Grants	-	-
Donations	-	-
Total grants or donations	<u>-</u>	<u>-</u>
Note 3G: Revenue		
Membership contributions	1,198,054	1,157,531
Other	-	-
Total revenue	<u>1,198,054</u>	<u>1,157,531</u>
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*

	2017	2016
	\$	\$
AHA National Office	243,409	266,150
Total capitation fees	243,409	266,150

Note 4C: Affiliation fees*

Total affiliation fees/subscriptions	-	-
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*As required by the Reporting Guidelines. Item to remain even if 'nil'.

Note 4D: Administration expenses

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.	887,945	824,681
Subtotal administration expense	887,945	824,681

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*

	2017	2016
	\$	\$
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	-	-
Total grants or donations	-	-

*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'.

	2017	2016
	\$	\$
Note 6 Current liabilities		
Note 6A: Trade payables		
Trade creditors and accruals	-	-
Operating lease rentals	-	-
Subtotal trade creditors	<u>-</u>	<u>-</u>
Payables to other reporting unit[s]*	<u>-</u>	<u>-</u>
Subtotal payables to other reporting unit[s]	<u>-</u>	<u>-</u>
Total trade payables	<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	-	-
Total other payables	<u>-</u>	<u>-</u>
Total other payables are expected to be settled in:		
No more than 12 months	-	-
More than 12 months	-	-
Total other payables	<u>-</u>	<u>-</u>

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

	2017	2016
	\$	\$

Note 7 Provisions

Note 7A: Employee provisions*

Office Holders:

Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-

Subtotal employee provisions—office holders

-	-
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Employees other than office holders:

Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-

Subtotal employee provisions—employees other than office holders

-	-
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Total employee provisions

-	-
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Current	-	-
Non Current	-	-
Total employee provisions	-	-

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

Note 8 Cash flow

Note 8A: Cash flow information*

Cash inflows	-	-
Total cash inflows	-	-

Cash outflows (Australian Hotels and Hospitality Association)

976,740	907,149
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Total cash outflows	-	-
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*As required by the Reporting Guidelines. Item to remain even if 'nil'.

	2017	2016
	\$	\$

Note 9: Key Management Personnel Remuneration for the Reporting Period

Short-term employee benefits

Salary (including annual leave taken)	-	-
Annual leave accrued	-	-
Performance bonus	-	-
[other major categories]	-	-

Total short-term employee benefits

	-	-
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Post-employment benefits:

Superannuation	-	-
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Total post-employment benefits

	-	-
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Other long-term benefits:

Long-service leave	-	-
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Total other long-term benefits

	-	-
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Termination benefits

	-	-
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Total

	-	-
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Note 10 Related Party Disclosures

Note 10A: Related Party Transactions for the Reporting Period

The following provides the total amount of transactions that have been entered into with related parties for the relevant year.

Expenses paid to Australian Hotels and Hospitality Association Incorporated (AHHA Inc.) include the following:

Honorarium	65,000	65,000
Total	65,000	65,000

An honorarium is paid to office holders, Mr Peter Burnett, Mr Mark Robertson and Mr David Canny

Note 11 Remuneration of auditors

Value of the services provided

Financial statement audit services	1,700	1,700
Other services	-	-

Total remuneration of auditors

	1,700	1,700
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[No other services were provided by the auditors of the financial statements.]

Note 12 Administration of financial affairs by a third party⁶

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.

⁶ Refer to item 31 in the Reporting Guidelines.

Detailed breakdown of revenues collected and/or expenses incurred

	2017	2016
	\$	\$
Revenue		
Membership subscription	2,382,591	2,247,239
Administration fees	887,945	824,681
Levies	-	-
Interest	17,793	15,924
Rental revenue	20,909	20,909
Events	374,914	340,451
Other revenue	54,171	58,435
Grants and/or donations	-	-
Total revenue	<u>3,738,323</u>	<u>3,507,639</u>

Expenses

Employee expense	1,217,748	1,408,298
Capitation fees	-	-
Affiliation fees	-	-
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Campaign costs	-	-
Annual General Meeting, Council Meeting Costs	91,734	81,271
Travel expenses	69,166	73,066
Events and Functions expenses	698,780	650,317
Administration expenses	-	-
Grants or donations greater than \$1,000	159,023	116,025
Grants or donations less than \$1,000	3,651	1,672
Finance costs	62,449	59,888
Legal costs	-	-
Audit fees	29,255	28,150
Penalties - via RO Act or RO Regulations	-	-
Depreciation	135,167	120,247
Outsourced services	320,164	260,578
Occupancy costs	200,901	199,467
Hotel care costs	133,781	94,224
Other expenses	447,024	386,518
Total expenses	<u>3,568,843</u>	<u>3,479,721</u>

Note 13 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 14 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 below, of these reporting guidelines have occurred in the reporting period:

The reporting unit's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit;

The reporting unit has not agreed to provide financial support to ensure another reporting unit has the ability to continue as a going concern;

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

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

No item is disclosed on the face of the statement of financial position that has been derived as a result of one or more transactions and/or other past events with another reporting unit of the organisation.

There are no:

- payables to employers as consideration for the employers making payroll deductions of membership subscriptions;
- payables in respect of legal costs and other expenses related to:
 - i. litigation; and
 - ii. other legal matters;
- employee provisions in respect of holders of offices in the reporting unit by:
 - i. annual leave;
 - ii. long service leave;
 - iii. separation and redundancies;
 - iv. other employee provisions; and
- employee provisions in respect of employees (other than holders of offices) of the reporting unit by:
 - i. annual leave;
 - ii. long service leave;
 - iii. separation and redundancies; and
 - iv. other employee provisions.

There are no amounts or information requiring disclosure with respect to paragraph 22 of the reporting guidelines made under section 255 of Fair Work (Registered Organisations) Act 2009, as there are no separate funds operated in respect of compulsory levies or voluntary contributions

Note 15 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

Independent Audit Report to the Members of the Australian Hotels Association (Victoria Branch)

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Australian Hotels Association (Victoria Branch), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2017, notes to the financial statements, including a summary of significant accounting policies; and the Committee of Management Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Hotels Association (Victoria Branch) as at 30 June 2017, and its financial performance and its cash flows for the year ended on that date in accordance with:

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

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Reporting Unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Committee of Management for the Financial Report

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

In preparing the financial report, the Committee of Management is responsible for assessing the Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, is representations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Reporting Unit's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an approved auditor, a member of Institute of Chartered Accountants Australia and hold a current Public Practice Certificate.

Report on the Recovery of Wages Activity financial report

Opinion on the recovery of wages activity financial report

The scope of my work extended to the recovery of wages activity and I have audited the recovery of wages activity financial report for the year ended 30 June 2017.

In my opinion, the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of the General Manager, including:

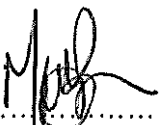
- a) any fees charged to, or reimbursements of expenses claimed from, members and others for recovery of wages activity; and
- b) any donations or other contributions deducted from recovered money.

Responsibilities

The Committee of Management is responsible for the preparation and presentation of the recovery of wages activity financial report in accordance with the reporting guidelines of the General Manager. My responsibility is to express an opinion on the recovery of wages activity financial report, based on my audit conducted in accordance with Australian Auditing Standards.

Name of Firm: Charman Partners .

Name of Partner:


.....
Mark Barson

Date: 12th September 2017

Address: 10 -12 Chapel Street,
Blackburn, Victoria 3130

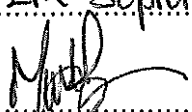
Registration number: AA2017/219

**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 2017 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

Date 12th September 2017

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, 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 Organisation) Act 2009 and
- (2) That a bulletin was sent to all members on , 15/09/2017 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 10/10/2017 in accordance with Section 266 of the Fair Work (Registered Organisation) Act 2009.

PETER BURNETT
President

Date: 05 / 09 / 2017

Advice ■ Support ■ Network ■ Influence

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