



FAIR WORK
AUSTRALIA

4 January 2011

Mr Neil Randall
President
Australian Hotels Association, Western Australian Branch

email: exec@ahawa.asn.au

Dear Mr Randall

Re: Financial Report for the Australian Hotels Association, Western Australian Branch for year ended 30 June 2010 – FR2010/2711

I acknowledge receipt of the financial report for the Australian Hotels Association, Western Australian Branch for the year ended 30 June 2010. The report was lodged with Fair Work Australia on 7 December 2010.

The financial report has now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Timing of Financial Documents - Lodgement of Documents with Fair Work Australia

Section 268 of the Fair Work (Registered Organisations) Act 2009 requires the Australian Hotels Association, Western Branch to lodge its financial documents with Fair Work Australia within 14 days of the date of the General Meeting of Members at which they were presented (that is, by 2 November 2010). The documents were not lodged with Fair Work Australia, however, until 7 December 2010. You are requested to lodge documents within the 14 day period in future.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

FR 2010/2711



Australian Hotels Association
WESTERN AUSTRALIA

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15th November 2010

Mr Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001



Dear Kevin

Designated Officer Certificate

I, David Neil Randall, being the President of the Australian Hotels Association (Western Australian Branch) certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the Fair Work (Registered Organisations) Act 2010; and
- That the full report was provided to the members on 22nd September 2010; and
- That the full report was presented to a general meeting of members of the reporting unit on 19th October 2010; in accordance with s266 of the Fair Work (Registered Organisations) Act 2009.

Yours sincerely

**Neil Randall
President**

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**FINANCIAL REPORT
30 JUNE 2010**

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORT
30 JUNE 2010

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AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010

OPERATING REPORT
30 JUNE 2010

Principal Activities

The Australian Hotels Association, Western Australian Branch State President and Executive Director attended several National Executive meetings and the National Board meeting throughout the year. The organisation collected capitation fees from Western Australian Hotels and Hospitality Association Incorporated (Union of Employers) and forwarded them to the National Body of the Australian Hotels Association.

There were no significant changes to the operations or financial affairs of the Association during the year.

Committee of Management

The members of the Committee of Management throughout the year were as follows:

Neil Randall	President	1/7/09 to 30/6/10
Martin Peirson-Jones	Senior Vice President	1/7/09 to 30/6/10
Ashok Parekh	Vice President	1/7/09 to 30/6/10
David Strom	Treasurer	1/7/09 to 30/6/10
James Allen	Accommodation Division President	1/7/09 to 30/6/10
Colin Gourdis	State Councilor	1/7/09 to 30/6/10
Larry Burkett	State Councilor	1/7/09 to 30/6/10
Graham Griffin	State Councilor	1/7/09 to 02/6/10
Robert Ramage	State Councilor	1/7/09 to 30/6/10
Laurie Ayers	Divisional President	1/7/09 to 30/6/10
Sean Reid	Divisional President	1/7/09 to 30/6/10
Rob Gough	Divisional President	1/7/09 to 30/6/10
Brian Beardman	Divisional President	2/6/10 to 30/6/10

Neil Randall is a Director of HostPlus Pty Ltd which is a company that is a trustee of a superannuation fund.

Membership

I certify that as at 30 June 2010, the number of members of the Branch was 520.

Members have the right to resign from the reporting unit in accordance with Rule 27 of the Constitution and Rules of the Branch.

Employees

The reporting unit employed no employees at 30 June 2010.



DN Randall
State President

Perth, WA
31st August 2010

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010

COMMITTEE OF MANAGEMENT'S CERTIFICATE
30 JUNE 2010

On 31st August 2010, the Branch Committee of Management of Australian Hotels Association, Western Australian Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2010:

The Committee of Management declares in relation to the GPFR 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 Industrial Registrar;
- (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 Branch will be able to pay its debts as and when they become due and payable;
- (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 Branch have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
 - (iv) 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; and
 - (v) the information sought in any request of a member of the Branch or a Registrar duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or Registrar and the General Manager; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission and Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.

Signed on behalf of the Committee of Management.



DN Randall
State President

Perth, WA
31st August 2010

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AUSTRALIAN AUDIT & ASSURANCE

INDEPENDENT AUDITOR'S REPORT To the members of Australian Hotels Association Western Australian Branch

Report on the Financial Report

We have audited the accompanying general purpose financial report of the Australian Hotels Association Western Australian Branch, which comprises the balance sheet as at 30 June 2010, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the Australian Hotels Association Western Australian Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Act 2001. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

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

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



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Australian Audit & Assurance Pty Ltd is a CPA Practice



INDEPENDENT AUDITOR'S REPORT (continued)

To the members of Australian Hotels Association Western Australian Branch

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Audit Opinion

In our opinion the general purpose financial report

- (a) presents fairly , in all material respects, the financial position of the Australian Hotels Association Western Australian Branch as at 30 June 2010 and its performance for the year ended on that date in accordance with applicable Australian Accounting Standards and
- (b) complies with the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



**Robert John Campbell CPA
Registered Company Auditor # 334773
AUSTRALIAN AUDIT & ASSURANCE Pty Ltd
Level 2, 459 Hay Street, Perth, WA**

DATE: *6th September 2010*

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010**

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

	Notes	30 June 2010 \$	30 June 2009 \$
INCOME			
Subscriptions - Western Australian Hotels and Hospitality Association Inc. (Union of Employers)		76,190	76,185
EXPENSES			
Audit Fees		2,000	2,000
Bank Charges		-	5
Levies - National Body	7	76,160	76,160
		78,160	77,742
NET (DEFICIT)		(1,970)	(1,980)

*The accompanying notes form part of these financial statements.
These financial statements should be read in conjunction with the attached audit report.*

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010**

**BALANCE SHEET
AS AT 30 JUNE 2010**

	Notes	30 June 2010 \$	30 June 2009 \$
CURRENT ASSETS			
Cash and cash equivalents	5	3,081	5,051
Trade and other receivables	3	-	-
Prepayments		-	-
TOTAL CURRENT ASSETS		<u>3,081</u>	<u>5,051</u>
TOTAL ASSETS		<u>3,081</u>	<u>5,051</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables		2,050	2,050
Unearned income		-	-
TOTAL CURRENT LIABILITIES		<u>2,050</u>	<u>2,050</u>
TOTAL LIABILITIES		<u>2,050</u>	<u>2,050</u>
NET ASSETS		<u>1,031</u>	<u>3,001</u>
MEMBERS FUNDS			
Accumulated Funds		3,001	4,981
Net deficit for period		(1,970)	(1,980)
TOTAL MEMBERS FUNDS		<u>1,031</u>	<u>3,001</u>

*The accompanying notes form part of these financial statements.
These financial statements should be read in conjunction with the attached audit report.*

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010

	30 June 2010 \$	30 June 2009 \$
Total equity at the beginning of the financial year	3,001	4,981
Net deficit for the financial year	(1,970)	(1,980)
Total equity at the end of the financial year	<u>1,031</u>	<u>3,001</u>

*The accompanying notes form part of these financial statements.
These financial statements should be read in conjunction with the attached audit report.*

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010**

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30 JUNE 2010**

	Notes	30 June 2010 \$	30 June 2009 \$
Cash flows from operating activities			
Receipts from customers		83,806	53,424
Payments to suppliers		<u>(85,776)</u>	<u>(54,900)</u>
Net cash inflow/(outflow) from operating activities	4	<u>(1,970)</u>	<u>(1,476)</u>
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year	5	5,052	6,528
Cash and cash equivalents at the end of the year		<u>3,082</u>	<u>5,052</u>

*The accompanying notes form part of these financial statements.
These financial statements should be read in conjunction with the attached audit report.*

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian equivalents to International Financial Reporting Standards and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Fair Work Act 2009.

The financial report is prepared for the Australian Hotels Association, Western Australian Branch. The organisation is the State Branch of a federally registered union, domiciled in Australia.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money valuations. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the organisation in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Cash and cash equivalents

For the purpose of the Statement of Cash Flow, cash includes cash on hand, at banks and on deposit.

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

(c) Trade and other receivables

Trade debtors are recognised and income is recorded on an accruals basis of accounting. All trade debtors are recognised at the amounts receivable, as they are due for settlement no more than 30 days from the date of recognition. Collectibility of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful debts is raised where some doubt as to collection exists.

(d) Trade and other payables

These amounts represent liabilities for goods and services provided to the organisation prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

These financial statements should be read in conjunction with the attached audit report.

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010 (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Interest Rate Risk Exposure

The Association's exposure to interest rate risk, which is the risk that financial instruments value will fluctuate as a result of changes in market interest rates, is considered negligible.

(f) Credit Risk Exposure

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements. The organisation does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the organisation.

(g) Income Tax

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

2. INFORMATION TO BE PROVIDED TO MEMBERS OR GENERAL MANAGER OF FAIR WORK AUSTRALIA

In accordance with the requirements of section 272(5) of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Sections 272(1), 272(2) and 272(3), which read as follows:

- (1) A member of the Branch, or the General Manager of Fair Work Australia, may apply to the Branch for specified prescribed information in relation to the Branch to be made available to the person making the application.
- (2) The application must be made 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 Branch.
- (3) The Branch must comply with an application made under subsection (1).

3. CURRENT ASSETS – TRADE AND OTHER RECEIVABLES

	30 June 2010	30 June 2009
Other receivables	\$ -	\$ -

These financial statements should be read in conjunction with the attached audit report.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010 (CONTINUED)**

**4. RECONCILIATION OF NET CASH INFLOW/(OUTFLOW) FROM OPERATING
ACTIVITIES TO EXCESS/(DEFICIT) OF INCOME OVER EXPENDITURE**

	30 June 2010	30 June 2009
	\$	\$
Deficit of income over expenditure	(1,970)	(1,980)
Increase/(Decrease) in GST collected	1,897	(3,794)
(Increase)/Decrease in GST paid	(1,897)	3,800
Increase/(Decrease) in accrued expenses	-	500
Increase/(Decrease) in prepaid income	-	(18,967)
(Increase)/Decrease in prepaid expenses	-	18,965
	(1,970)	(1,476)

5. CASH AND CASH EQUIVALENTS

	30 June 2010	30 June 2009
	\$	\$
Cash at bank	3,081	5,052
	3,081	5,052

6. RELATED PARTY TRANSACTIONS

The following persons have held office in the Australian Hotels Association, Western Australian Branch during the year:

Neil Randall	President
Martin Peirson-Jones	Senior Vice President/ Country Representative
Ashok Parekh	Vice President/ Country Representative
David Strom	Treasurer
James Allen	Accommodation Division President
Colin Gourdis	State Councillor
Larry Burkett	State Councillor
Robert Ramage	State Councillor
Laurie Ayers	Divisional President
Sean Reid	Divisional President
Rob Gough	Divisional President
Brian Beardman	Divisional President

There were no transactions between the officers and the Branch during the reporting period.

These financial statements should be read in conjunction with the attached audit report.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010 (CONTINUED)**

7. LEVIES

The levies to the National Body of the Australian Hotels Association are capitation fees.

8. SEGMENT REPORTING

The Branch operates predominantly in one business and geographical segment, in its capacity to provide services to members of the Branch throughout Western Australia.

9. CAPITAL AND LEASING COMMITMENTS

At the date of signing this report there are no known outstanding capital or leasing commitments.

10. CONTINGENT LIABILITIES

At the date of signing this report there are no known contingent liabilities that would have a material effect on the presentation of the annual financial statements.

11. EVENTS SUBSEQUENT TO REPORTING DATE

At the date of signing this report no known events have occurred subsequent to the reporting date which would have a material effect on the financial position of the Branch.

12. ASSOCIATION DETAILS

The Branch operates from 38 Parliament Place, West Perth in the State of Western Australia.

These financial statements should be read in conjunction with the attached audit report.

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2010

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010 (CONTINUED)

13. FINANCIAL RISK MANAGEMENT

(a) Credit Risk Exposure

The Association has no significant concentrations of credit risk.

(b) Interest Rate Risk Exposure

The Association's exposure to interest rate risk arises from assets and liabilities bearing variable interest rates. The weighted average interest rate on cash holdings was 0% at 30 June 2010. All other financial assets and liabilities are non interest bearing. The net fair value of the Association's financial assets and liabilities approximates their carrying value.

These financial statements should be read in conjunction with the attached audit report.

Australian Hotels Association Western Australian Branch

AUDITORS INDEPENDENCE DECLARATION

For the Year Ended 30 June 2010

Auditor's independence declaration to the Board of Directors of Western Australian Hotels and Hospitality Association Inc.

In relation to our audit of the financial report of Western Australian Hotels and Hospitality Association Inc. for the period ended 30 June 2010, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Corporations Act 2001 or any applicable code of professional conduct.



**Robert John Campbell CPA
Registered Company Auditor # 334773
AUSTRALIAN AUDIT & ASSURANCE Pty Ltd
Level 2, 459 Hay Street, Perth, WA**

DATE: *6th September 2010*