



9 May 2014

Mr Neil Randall
President
Australian Hotels Association-Western Australian Branch
via email: exec@ahawa.asn.au
cc: finance@ahawa.asn.au

Dear Mr Randall,

**Australian Hotels Association-Western Australian Branch
Financial Report for the year ended 30 June 2013 [FR2013/387]**

I acknowledge receipt of the financial report of the Australian Hotels Association-Western Australian Branch. The documents were lodged with the Fair Work Commission on 8 October 2013.

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 2014 may be subject to an advanced compliance review.

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

Auditor's report: declaration regarding going concern

Paragraph 45 of the Reporting Guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statement.

If you have any queries regarding this letter, please contact me on (03) 8661 7942 or via email at rebecca.lee@fwc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Rebecca', written in a cursive style.

Rebecca Lee
Regulatory Compliance Branch



8th October 2013

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 for Australian Hotels Association (Western Australian Branch) for the period ended 30 June 2013 referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to the members on 4th September 2013 in accordance with s.265 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was presented to a general meeting of members of the reporting unit on 8th October 2013 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 2013**

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORT
30 JUNE 2013

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**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2012**

**OPERATING REPORT
30 JUNE 2013**

The committee presents its report on the reporting unit for the financial year ended 30 June 2013.

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	1/7/12 to 30/6/13
Martin Peirson-Jones	Senior Vice President	1/7/12 to 30/6/13
Ashok Parekh	Vice President	1/7/12 to 30/6/13
Sean Reid	Treasurer	1/7/12 to 30/6/13
Grant Raubenheimer	Accommodation Division President	1/7/12 to 30/6/13
Colin Gourdis	Branch Committee of Management	1/7/12 to 15/2/13
Nick Martin	Branch Committee of Management	13/5/13 to 30/6/13
Larry Burkett	Branch Committee of Management	1/7/12 to 30/6/13
Robert Ramage	Branch Committee of Management	1/7/12 to 30/6/13
Lyndon Waples	Branch Committee of Management	1/7/12 to 30/6/13
Laurie Ayers	Divisional President	1/7/12 to 30/6/13
Rob Gough	Divisional President	1/7/12 to 30/6/13
Brian Beardman	Divisional President	1/7/12 to 30/6/13
Jaqueline O'Hara	Divisional President	1/7/12 to 30/6/13

Officers who are directors of a company that is a superannuation fund trustee

Neil Randall is an Alternate 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 2013, the number of members of the Branch was 556.

Members may resign from the reporting unit in accordance with Rule 27 of the Constitution and Rules of the Branch, and section 174 of the Fair Work (Registered Organisation) Act 2009.

Employees

The reporting unit employed no employees at 30 June 2013.



DN Randall
President

Perth, WA
12th August 2013

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**COMMITTEE OF MANAGEMENT'S STATEMENT
30 JUNE 2013**

On 12th August 2013, 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 2013:

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 General Manager, Fair Work Australia;
- (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 ended 30 June 2013;
- (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 ended 30 June 2013 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; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch; and
 - (iii) the financial records of the reporting unit 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) no information was sought by a member of the reporting unit or General Manager under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) there have been no requests to inspect the financial records made by the Commission or Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) the reporting unit did not undertake any recovery of wages activity during the year.

Signed on behalf of the Committee of Management.



DN Randall
President

Perth, WA
12th August 2013

Directors
R J Campbell, CPA, RCA
A Sullivan, B.Com, FCPA

Australian Hotels Association Western Australian Branch

ABN: 68 902 522 451

Independent Auditor's Report

For the Year Ended 30 June 2013

To the members of Australian Hotels Association Western Australian Branch

We have audited the accompanying general purpose financial report of Australian Hotels Association Western Australian Branch, which comprises the Statement of Financial Position as at 30 June 2013 and the Statement of Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flow for the year ended 30 June 2013, the Committee of Management's Statement and notes comprising a summary of significant accounting policies and other explanatory information.

Committee of Management's responsibility for the financial report

The Committee of Management of Australian Hotels Association Western Australian Branch are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 of the financial report that gives a true and fair view 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 Committee of Management, 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.

Australian Hotels Association Western Australian Branch

ABN: 68 902 522 451

Independent Auditor's Report

For the Year Ended 30 June 2013

Opinion

In our opinion the general purpose financial report:

- (1) presents fairly, in all material respects, the financial position of Australian Hotels Association Western Australian Branch as of 30 June 2013 and of its financial performance for the year then ended in accordance with Australian Accounting Standards and
- (2) complies with the requirement imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



Robert John Campbell CPA

Registered Company Auditor No. 334773

Australian Audit and Assurance Pty Ltd

Level 2, 459 Hay Street, PERTH, WA

DATE:

3 September 2013

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013**

	Notes	30 June 2013 \$	30 June 2012 \$
REVENUE			
Subscriptions - Western Australian Hotels & Hospitality Association Inc. (Union of Employers)	8	81,843	59,800
Sundry Income		1,000	1,156
		82,843	60,956
EXPENSES			
Audit Fees		1,000	500
Bank Charges		-	156
Levies - National Body	9	81,843	59,800
		82,843	60,456
NET SURPLUS / (DEFICIT)		-	500

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 2013**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	Notes	30 June 2013 \$	30 June 2012 \$
CURRENT ASSETS			
Cash and cash equivalents	5	554	554
Accrued income		<u>1,000</u>	<u>1,000</u>
TOTAL CURRENT ASSETS		<u>1,554</u>	<u>1,554</u>
TOTAL ASSETS		<u>1,554</u>	<u>1,554</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	<u>1,000</u>	<u>1,000</u>
TOTAL CURRENT LIABILITIES		<u>1,000</u>	<u>1,000</u>
TOTAL LIABILITIES		<u>1,000</u>	<u>1,000</u>
NET ASSETS		<u>554</u>	<u>554</u>
MEMBERS FUNDS			
Accumulated funds		554	54
Net surplus for period		<u>-</u>	<u>500</u>
TOTAL MEMBERS FUNDS		<u>554</u>	<u>554</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 2013

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2013

	Notes	30 June 2013 \$	30 June 2012 \$
Total equity at the beginning of the financial year		554	54
Net deficit for the financial year		-	500
Total equity at the end of the financial year	12	<u>554</u>	<u>554</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 2013**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2013**

	Notes	30 June 2013 \$	30 June 2012 \$
Cash flows from operating activities			
Receipts from customers		87,247	65,936
Payments to suppliers		<u>(87,247)</u>	<u>(66,936)</u>
Net cash inflow/(outflow) from operating activities	15	<u>-</u>	<u>(1,000)</u>
Net increase/(decrease) in cash and cash equivalents		-	(1,000)
Cash and cash equivalents at the beginning of the year	5	<u>554</u>	<u>1,554</u>
Cash and cash equivalents at the end of the year		<u><u>554</u></u>	<u><u>554</u></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 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

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 (Registered Organisations) Act 2009.

The financial report is prepared for the Australian Hotels Association, Western Australian Branch, a not-for-profit entity. 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 functional and presentation currency of AHA(WA) is Australian dollars. All figures presented in the financial statements are rounded to the nearest Australian dollar.

AASB 1053 Application of Tiers of Australian Accounting Standards has been adopted earlier than the application date stated in the standard, in accordance with the Fair Work (Registered Organisations) Act 2009. In accordance with the Reporting Guidelines, Tier 1 reporting has been applied.

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 Flows, 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. Collectability 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.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013 (CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(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.

(h) New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Association. The Association has decided to adopt the new and amended pronouncements when they become effective, other than AASB 1053: *Application of Tiers of Australian Accounting Standards* and AASB 2010-2: *Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements*, which has been early adopted in accordance with the Fair Work (Registered Organisations) Act 2009. The Association's assessment of the new and amended pronouncements that are relevant to the Association but applicable in future reporting periods is set out below:

- *AASB 9: Financial Instruments* (December 2010) and *AASB 2010-7: Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)*. These Standards are applicable retrospectively and include revised requirements for the classification and measurement of financial instruments, as well as recognition and derecognition requirements for financial instruments.

The key changes made to accounting requirements include:

- simplifying the classifications of financial assets into those carried at amortised cost and those carried at fair value;
- simplifying the requirements for embedded derivatives;
- removing the tainting rules associated with held-to-maturity assets;
- removing the requirements to separate and fair value embedded derivatives for financial assets carried at amortised cost;
- allowing an irrevocable election on initial recognition to present gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument;

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

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013 (CONTINUED)**

(h) New Accounting Standards for Application in Future Periods (continued)

- requiring financial assets to be reclassified where there is a change in an entity's business model as they are initially classified based on: (a) the objective of the entity's business model for managing the financial assets; and (b) the characteristics of the contractual cash flows; and
- requiring an entity that chooses to measure a financial liability at fair value to present the portion of the change in its fair value due to changes in the entity's own credit risk in other comprehensive income, except when that would create an accounting mismatch. If such a mismatch would be created or enlarged, the entity is required to present all changes in fair value (including the effects of changes in the credit risk of the liability) in profit or loss.

These Standards were mandatorily applicable for annual reporting periods commencing on or after 1 January 2013. However, AASB 2012-6: *Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures* (issued September 2012) defers the mandatory application date of AASB 9 from 1 January 2013 to 1 January 2015. These Standards are not expected to significantly impact the association's financial statements.

- AASB 10: *Consolidated Financial Statements* and AASB 127: *Separate Financial Statements* (August 2011) (as amended by AASB 2012-10: *Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments*), and AASB 2011-7: *Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards* (applicable for annual reporting periods commencing on or after 1 January 2013).

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

To facilitate the application of AASB 10, revised versions of AASB 127 and AASB 128 have also been issued. The revisions made to AASB 127 and AASB 128 are not expected to significantly impact the association's financial statements.

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

AASB 2012-2 principally amends AASB 7: *Financial Instruments: Disclosures* to require entities to include information that will enable users of their financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position.

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

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

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

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013 (CONTINUED)**

(h) New Accounting Standards for Application in Future Periods (continued)

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

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

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

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

- AASB 1: *First-time Adoption of Australian Accounting Standards* to clarify the requirements in respect of the application of AASB 1 when an entity discontinues and then resumes applying Australian Accounting Standards;
- AASB 101: *Presentation of Financial Statements* and AASB 134: *Interim Financial Reporting* to clarify the requirements for presenting comparative information;

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

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. GOING CONCERN

The reporting unit's ability to continue as a going concern is not reliant on the financial support of another reporting unit. Similarly, the reporting unit does not provide financial support to any other reporting unit.

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

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013 (CONTINUED)**

4. ASSET ACQUISITION

The reporting unit did not acquire any assets during the financial year.

5. CASH AND CASH EQUIVALENTS

	30 June 2013	30 June 2012
	\$	\$
Cash at bank	554	554

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
Ashok Parekh	Vice President
Sean Reid	Treasurer
Grant Raubenheimer	Accommodation Division President
Colin Gourdis	Branch Committee of Management
Nick Martin	Branch Committee of Management
Larry Burkett	Branch Committee of Management
Robert Ramage	Branch Committee of Management
Lyndon Waples	Branch Committee of Management
Laurie Ayers	Divisional President
Rob Gough	Divisional President
Brian Beardman	Divisional President
Jaqueline O'Hara	Divisional President

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

7. RELATIONSHIP WITH STATE REGISTERED ORGANISATION

Members are members of both the AHA(WA) and the Western Australian Hotels & Hospitality Association Incorporated (Union of Employers) ("WAHHA") entities concurrently, but pay membership fees only to WAHHA. WAHHA collects fees on behalf of AHA(WA) and remits these according to the capitation fee formula. AHA(WA) then pays a capitation fee to the National Office of the Australian Hotels Association ("AHA").

AHA(WA) is dependent on WAHHA for the administrative collection of the fees from members. If WAHHA ceased collection of AHA(WA) fees from members, AHA(WA) could levy and collect these fees in its own right. The security of AHA(WA) on WAHHA is to the extent of the administrative collection of membership fees.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013 (CONTINUED)**

7. RELATIONSHIP WITH STATE REGISTERED ORGANISATION (continued)

Subscriptions of \$81,843 were received during the year from WAHHA to pay capitation fees to the AHA. The amount of the capitation fee is set by the National Office each year and is calculated based on a proportion of total population. As at 30 June 2013 there were no outstanding balances between the organisations.

8. REVENUE

	30 June 2013	30 June 2012
	\$	\$
Membership subscriptions	81,843	59,800
Capitation fees	-	-
Other members levies	-	-
Donations or grants	-	-
Financial support from other reporting units	-	-
	81,843	59,800

9. EXPENSES

	30 June 2013	30 June 2012
	\$	\$
Capitation Fees	45,093	42,300
Tourism Accommodation Australia	36,750	17,500
Expenses for payroll deductions	-	-
Donations or grants	-	-
Employee expenses of officeholders	-	-
Employee expenses	-	-
Fees and allowances	-	-
Meeting expenses	-	-
Legal expenses	-	-
Penalties	-	-
	81,843	59,800

10. LIABILITIES

	30 June 2013	30 June 2012
	\$	\$
Trade and other payables	1,000	1,000
Employer payroll deductions	-	-
Legal expenses	-	-
Employee provisions of officeholders	-	-
Employee provisions	-	-
	1,000	1,000

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

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013 (CONTINUED)**

11. TRADE AND OTHER PAYABLES

No portion of the trade payables has been derived as a result of transactions with another reporting entity.

12. CHANGES IN EQUITY

No separate funds have been established for any purpose by the reporting entity and no funds have been levied from the members during the year.

13. CASH INFLOWS FROM RELATED ENTITIES

	30 June 2013	30 June 2012
	\$	\$
Western Australian Hotels & Hospitality Association Inc (Union of Employers)	<u>91,127</u>	<u>67,083</u>

14. CASH OUTFLOWS TO ANOTHER REPORTING UNIT

	30 June 2013	30 June 2012
	\$	\$
Australian Hotels Association - National Body	<u>90,027</u>	<u>65,583</u>

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

	30 June 2013	30 June 2012
	\$	\$
Surplus of income over expenditure	-	500
Increase/(Decrease) in GST collected	3,880	(147)
(Increase)/Decrease in GST paid	(3,880)	147
Increase/(Decrease) in accrued expenses	-	(500)
(Increase)/Decrease in accrued income	-	(1,000)
	<u>-</u>	<u>(1,000)</u>

16. RECOVERY OF WAGES ACTIVITY

The reporting unit did not undertake any recovery of wages activity during the year.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2013**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013 (CONTINUED)**

17. AUDITORS REMUNERATION

	30 June 2013	30 June 2012
Audit Fees	\$ 1,000	\$ 500

18. SEGMENT REPORTING

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

19. CAPITAL AND LEASING COMMITMENTS

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

20. 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.

21. 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.

22. ASSOCIATION DETAILS

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

Australian Hotels Association Western Australian Branch

ABN: 68 902 522 451

Auditors Independence Declaration

For the Year Ended 30 June 2013

Auditor's independence declaration to the Committee of Management of Australian Hotels Association Western Australian Branch

In relation to our audit of the financial report of Australian Hotels Association Western Australian Branch for the period ended 30 June 2013, 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 No. 334773
Australian Audit and Assurance Pty Ltd
Level 2, 459 Hay Street, PERTH, WA

DATE: 3 September 2013