



FAIR WORK
COMMISSION

3 November 2014

Mr Bradley Woods
Executive Director
Australian Hotels Association Western Australian Branch

Sent by email: exec@ahawa.asn.au

Dear Mr Woods,

Re: Lodgement of Financial Statements and Accounts - Australian Hotels Association, Western Australian Branch - for year ended 30 June 2014 (FR2014/328)

I acknowledge receipt of the financial report of the Australian Hotels Association, Western Australian Branch ('the reporting unit') for the year ended 30 June 2014. The documents were lodged with the Fair Work Commission on 29 October 2014.

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

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

Please note that the financial report for the year ending 30 June 2015 may be subject to an advanced compliance review.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6746 3283 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch



Australian Hotels Association
WESTERN AUSTRALIA

38 Parliament Place West Perth WA 6005
PO Box 660 West Perth Western Australia 6872
T: 08 9321 7700 F: 08 9321 7730 W: www.ahawa.asn.au

22nd October 2014

The General Manager
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

Dear Sir/ Madam

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 2014 referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to the members on 26th August 2014 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 21st October 2014 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 2014**

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014

FINANCIAL REPORT
30 JUNE 2014

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**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**OPERATING REPORT
30 JUNE 2014**

The committee presents its report on the reporting unit for the financial year ended 30 June 2014.

Principal activities

The Branch collects capitation fees from Western Australian Hotels and Hospitality Association Incorporated (Union of Employers) and forwards them to the National Body of the Australian Hotels Association to ensure Western Australia's involvement and affiliation with the national hotel and hospitality network.

Significant changes

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	1/7/13 to 30/6/14
Martin Peirson-Jones	Senior Vice President	1/7/13 to 30/6/14
Ashok Parekh	Vice President	1/7/13 to 30/6/14
Sean Reid	Treasurer	1/7/13 to 30/6/14
Andrew Hill	Accommodation Division President	17/6/14 to 30/6/14
Nick Martin	Branch Committee of Management	1/7/13 to 30/6/14
Jaqueline O'Hara	Branch Committee of Management	1/7/13 to 30/6/14
Robert Ramage	Branch Committee of Management	1/7/13 to 30/6/14
David Bornmann	Branch Committee of Management	17/6/14 to 30/6/14
Rob Gough	Divisional President	1/7/13 to 30/6/14
Ben Rasheed	Divisional President	17/6/14 to 30/6/14
Michael Scott	Divisional President	17/6/14 to 30/6/14
David Best	Divisional President	17/6/14 to 30/6/14
Joe Drabble	Divisional President	17/6/14 to 30/6/14
John Gastev	Divisional President	17/6/14 to 30/6/14
Adam Keane	Divisional President	17/6/14 to 30/6/14
Andrew McKay	Divisional President	17/6/14 to 30/6/14
Grant Raubenheimer	Accommodation Division President	1/7/13 to 8/10/13
Brian Beardman	Divisional President	1/7/13 to 3/12/13
Laurie Ayers	Divisional President	1/7/13 to 16/6/14
Larry Burkett	Branch Committee of Management	1/7/13 to 16/6/14
Lyndon Waples	Branch Committee of Management	1/7/13 to 16/6/14

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.

Number of members

As at 30 June 2014, the number of members recorded in the Register of Members of the Branch was 592.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**OPERATING REPORT
30 JUNE 2014**

Right of members to resign

Members may resign from the reporting unit in accordance with Rule 27 of the 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 2014.



M Peirson-Jones
Senior Vice President

Perth, WA
11th August 2014

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

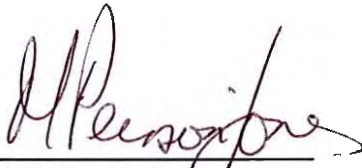
**COMMITTEE OF MANAGEMENT'S STATEMENT
30 JUNE 2014**

On 11th August 2014, 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 2014:

The Branch 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, Fair Work Commission;
- (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 2014;
- (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;
- (e) during the financial year ended 30 June 2014 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 the 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 practicable, in a manner consistent with each of the other reporting units of the organisation; and
 - (v) no information has been sought by any 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 Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period.

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


M Peirson-Jones
Senior Vice President

Perth, WA
11th August 2014

Australian Hotels Association Western Australian Branch

ABN: 68 902 522 451

Independent Auditor's Report

For the Year Ended 30 June 2014

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 2014 and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended 30 June 2014, 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.

As required by the Fair Work (Registered Organisations) Act 2009 I declare that I am an approved auditor as defined in the act, I am a member of CPA Australia and that I hold a current public practice certificate.

Australian Hotels Association Western Australian Branch

ABN: 68 902 522 451

Independent Auditor's Report

For the Year Ended 30 June 2014

Opinion

In our opinion:

- (1) the general purpose financial report presents fairly, in all material respects, the financial position of Australian Hotels Association Western Australian Branch as of 30 June 2014 and of its financial performance for the year then ended in accordance with Australian Accounting Standards; and
- (2) the general purpose financial report complies with the requirement imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009; and
- (3) No revenue was derived by Australian Hotels Association Western Australian Branch from undertaking recovery of wages activity during the year ended 30 June 2014; and
- (4) The use of the going concern basis of accounting in the preparation of these financial statements by Australian Hotels Association Western Australian Branch is appropriate.



Robert John Campbell CPA

Registered Company Auditor No. 334773

Australian Audit Group Pty Ltd

Level 2, 459 Hay Street, PERTH, WA

DATE:

22 August 2014

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	30 June 2014 \$	30 June 2013 \$
REVENUE			
Membership Subscriptions	4	86,386	81,843
Sundry Income		1,200	1,000
		<u>87,586</u>	<u>82,843</u>
EXPENSES			
Audit Fees		1,200	1,000
Levies - National Body	5	86,386	81,843
		<u>87,586</u>	<u>82,843</u>
NET SURPLUS / (DEFICIT)		<u>-</u>	<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 2014**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014**

	Notes	30 June 2014 \$	30 June 2013 \$
CURRENT ASSETS			
Cash and cash equivalents	6a	554	554
Trade and other receivables	6b	-	-
Accrued income		<u>1,200</u>	<u>1,000</u>
TOTAL CURRENT ASSETS		<u>1,754</u>	<u>1,554</u>
TOTAL ASSETS		<u>1,754</u>	<u>1,554</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	300	-
Accrued expenses	8	<u>900</u>	<u>1,000</u>
TOTAL CURRENT LIABILITIES		<u>1,200</u>	<u>1,000</u>
TOTAL LIABILITIES		<u>1,200</u>	<u>1,000</u>
NET ASSETS		<u>554</u>	<u>554</u>
MEMBERS FUNDS			
Accumulated funds		554	554
Net surplus for period		<u>-</u>	<u>-</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 2014

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2014

	Notes	30 June 2014 \$	30 June 2013 \$
Total equity at the beginning of the financial year		554	554
Net deficit for the financial year		-	-
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 2014**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	30 June 2014 \$	30 June 2013 \$
Cash flows from operating activities			
Receipts from customers	13	96,145	87,247
Payments to suppliers	14	<u>(96,145)</u>	<u>(87,247)</u>
Net cash from operating activities	15	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		-	-
Cash and cash equivalents at the beginning of the year	6a	<u>554</u>	<u>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 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

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 as well as the requirements of the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Amendment Act 2012.

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 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (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

Australian Hotels Association (WA Branch) is exempt from income tax under section 50.15 of the Income Tax Assessment Act 1997 however still has an obligation for Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

(h) New Accounting Standards for Application in Future Periods

An assessment of Accounting Standards and Interpretations issued by the AASB that are not yet mandatorily applicable to the association and their potential impact on the association when adopted in future periods is discussed below:

- AASB 10: *Consolidated Financial Statements*, AASB 11: *Joint Arrangements*, AASB 12: *Disclosure of Interests in Other Entities*, AASB 127: *Separate Financial Statements* and AASB 128: *Investments in Associates and Joint Ventures* (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 2014).

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.

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

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

To facilitate the application of AASBs 10, 11 and 12, 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.

2. 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.

3. 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.

4. REVENUE

	30 June 2014	30 June 2013
	\$	\$
Membership subscriptions – WA Hotels & Hospitality Assoc Inc (Union of Employers)	86,386	81,843
Capitation fees	-	-
Other members levies	-	-
Donations or grants	-	-
Financial support from other reporting units	-	-
	<u>86,386</u>	<u>81,843</u>

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (CONTINUED)**

5. EXPENSES

	30 June 2014 \$	30 June 2013 \$
Capitation Fees – AHA National Body	47,886	45,093
Levies - Tourism Accommodation Australia	38,500	36,750
Expenses for payroll deductions	-	-
Affiliation fees to political parties	-	-
Donations or grants	-	-
Employee expenses of officeholders	-	-
Other employee expenses	-	-
Fees and allowances	-	-
Meeting expenses	-	-
Legal expenses	-	-
Penalties	-	-
	<u>86,386</u>	<u>81,843</u>

6. CURRENT ASSETS

6a. Cash and cash equivalents

Cash at bank	<u>554</u>	<u>554</u>
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6b. Trade and other receivables

No amounts were receivable from another reporting unit at 30 June 2014.

7. ASSET AQUISITION

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

8. CURRENT LIABILITIES

Trade and other payables	300	-
Accrued expenses	900	1,000
Employer payroll deductions	-	-
Legal expenses	-	-
Employee provisions of officeholders	-	-
Other employee provisions	-	-
	<u>1,200</u>	<u>1,000</u>

No amounts were payable to another reporting unit at 30 June 2014.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (CONTINUED)**

9. 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
Andrew Hill	Accommodation Division President
David Bornmann	Branch Committee of Management
Larry Burkett	Branch Committee of Management
Nick Martin	Branch Committee of Management
Jaqueline O'Hara	Branch Committee of Management
Robert Ramage	Branch Committee of Management
Lyndon Waples	Branch Committee of Management
Laurie Ayers	Divisional President
Brian Beardman	Divisional President
David Best	Divisional President
Joe Drabble	Divisional President
John Gastev	Divisional President
Rob Gough	Divisional President
Adam Keane	Divisional President
Andrew McKay	Divisional President
Ben Rasheed	Divisional President
Michael Scott	Divisional President

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

10. OFFICERS RELEVANT REMUNERATION

In accordance with Rule 46.6A of the Australian Hotels Association – National Body, the following disclosure is made:

Officers who received relevant remuneration during the disclosure period being 1 July to 31 December 2013, because the officer is a member of a board, only because the officer is an officer of the Branch of the Australian Hotels Association:

Officer's Name	Board Office or Related Party	Remuneration from board position
Neil Randall	HostPlus	\$8,250

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (CONTINUED)**

11. 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) and WAHHA are not related parties for the purposes of the Fair Work (Registered Organisations) Act 2009 as defined by section 9B.

AHA(WA) is dependent on WAHHA only for the administrative collection of the fees from members. If WAHHA ceased collection of 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.

Subscriptions of \$86,386 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 2014, no amount was payable to the National Body.

12. CHANGES IN EQUITY

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

13. CASH INFLOWS FROM STATE REGISTERED ORGANISATION

	30 June 2014	30 June 2013
	\$	\$
Western Australian Hotels & Hospitality Association Inc (Union of Employers)	<u>96,145</u>	<u>87,247</u>

14. CASH OUTFLOWS TO ANOTHER REPORTING UNIT

Australian Hotels Association - National Body	<u>96,145</u>	<u>87,247</u>
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**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (CONTINUED)**

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

	30 June 2014 \$	30 June 2013 \$
Surplus of income over expenditure	-	-
Increase/(Decrease) in creditors and accruals	330	-
Increase/(Decrease) in GST collected	-	3,880
(Increase)/Decrease in accrued income	(200)	-
Increase/(Decrease) in accrued expenses	(100)	-
(Increase)/Decrease in GST paid	<u>(30)</u>	<u>(3,880)</u>
Net cash from operating activities	<u>-</u>	<u>-</u>

16. RECOVERY OF WAGES ACTIVITY

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

17. AUDITOR'S REMUNERATION

Audit Fees	<u>1,200</u>	<u>1,000</u>
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No other services were provided by the auditor of the financial statements.

18. 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 Sections 272(1), 272(2) and 272(3), which read as follows:

- (1) A member of the reporting unit, or the General Manager of the Fair Work Commission, 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 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 reporting unit.
- (3) The reporting unit must comply with an application made under subsection (1).

19. 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.

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

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH
FINANCIAL REPORT - 30 JUNE 2014**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014 (CONTINUED)**

20. CAPITAL AND LEASING COMMITMENTS

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

21. 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.

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 2014

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 2014, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Fair Work (Registered Organisations) Act 2009 or any applicable code of professional conduct.



Robert John Campbell CPA
Registered Company Auditor No. 334773
Australian Audit Group Pty Ltd
Level 2, 459 Hay Street, PERTH, WA

DATE: *22 August 2014.*