



15 November 2016

Mr Bradley Woods
Executive Director
Australian Hotels Association, Western Australian Branch
38 Parliament Place
WEST PERTH WA 6005

via email: exec@ahawa.asn.au

Dear Mr Woods

Australia Hotels Association Western Australian Branch Financial Report for the year ended 30 June 2016 - [FR2016/216]

I acknowledge receipt of the financial report of the Australian Hotels Association Western Australian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (FWC) on 28 October 2016. I also acknowledge the amended Designated Officer's Certificate that was lodged with the FWC on 14 November 2016.

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 2017 may be subject to an advanced compliance review.

Reporting Requirements

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

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

Yours sincerely

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch



Australian Hotels Association
WESTERN AUSTRALIA

8th November 2016

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 2016 referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to the members on 5th September 2016 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 18th October 2016 in accordance with s266 of the Fair Work (Registered Organisations) Act 2009.

Yours sincerely

DN Randall
President



27th October 2016

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 2016 referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to the members on 23rd August 2016 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 18th October 2016 in accordance with s266 of the Fair Work (Registered Organisations) Act 2009.

Yours sincerely

DN Randall
President



**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**FINANCIAL REPORT
30 JUNE 2016**

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**FINANCIAL REPORT
30 JUNE 2016**

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**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT
30 JUNE 2016**

The committee presents its report on the reporting unit for the financial year ended 30 June 2016.

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 and Tourism Accommodation Australia 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	1/7/15 to 30/6/16
Martin Peirson-Jones	Senior Vice President	1/7/15 to 30/6/16
Ashok Parekh	Vice President	1/7/15 to 30/6/16
Sean Reid	Treasurer	1/7/15 to 30/6/16
Andrew Hill	Accommodation Division President	1/7/15 to 30/6/16
David Bornmann	Branch Committee of Management	1/7/15 to 7/3/16
Jaqueline O'Hara	Branch Committee of Management	1/7/15 to 30/6/16
Tim Osborne	Branch Committee of Management	14/7/15 to 30/6/16
Robert Ramage	Branch Committee of Management	1/7/15 to 30/6/16
Laurie Ayers	Divisional President	28/6/16 to 30/6/16
Nicholas Bond	Divisional President	28/6/16 to 30/6/16
Joe Drabble	Divisional President	1/7/15 to 30/6/16
John Gastev	Divisional President	1/7/15 to 30/6/16
Rob Gough	Divisional President	1/7/15 to 30/6/16
Adam Keane	Divisional President	1/7/15 to 28/6/16
Sebastien Lepoittevin	Divisional President	28/6/16 to 30/6/16
Andrew Mackay	Divisional President	1/7/15 to 28/6/16
Ben Rasheed	Divisional President	1/7/15 to 30/6/16
Michael Scott	Divisional President	1/7/15 to 30/6/16
Lyndon Waples	Divisional President	28/6/16 to 30/6/16

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 2016, the number of members recorded in the Register of Members of the Branch was 559.

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 Organisations) Act 2009.

AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH

OPERATING REPORT
30 JUNE 2016

Employees

The reporting unit employed no employees at 30 June 2016.



DN Randall
President

Perth, WA
23rd August 2016

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

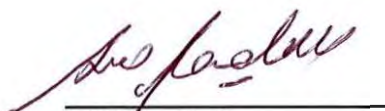
**COMMITTEE OF MANAGEMENT'S STATEMENT
30 JUNE 2016**

On 23rd August 2016, 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) for the financial year ended 30 June 2016:

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 2016;
- (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 2016 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.



DN Randall
President

Perth, WA
23rd August 2016

Australian Hotels Association Western Australian Branch

ABN: 68 902 522 451

Independent Auditor's Report

For the Year Ended 30 June 2016

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 2016 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 2016, 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

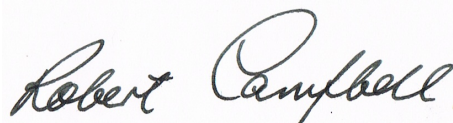
Independent Auditor's Report

For the Year Ended 30 June 2016

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 2016 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 2016; 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 6000

DATE: 29 August 2016

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	30 June 2016 \$	30 June 2015 \$
REVENUE			
Membership subscriptions	4	105,449	89,241
Sundry income		1,300	1,300
		<u>106,749</u>	<u>90,541</u>
EXPENSES			
Audit fees		1,300	1,300
Levies - National Body	5	<u>105,449</u>	<u>89,241</u>
		<u>106,749</u>	<u>90,541</u>
NET SURPLUS / (DEFICIT)		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016**

	Notes	30 June 2016 \$	30 June 2015 \$
CURRENT ASSETS			
Cash and cash equivalents	6a	554	554
Trade and other receivables	6b	-	-
Accrued income		<u>1,300</u>	<u>1,300</u>
TOTAL CURRENT ASSETS		<u>1,854</u>	<u>1,854</u>
TOTAL ASSETS		<u>1,854</u>	<u>1,854</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	-	-
Accrued expenses	8	<u>1,300</u>	<u>1,300</u>
TOTAL CURRENT LIABILITIES		<u>1,300</u>	<u>1,300</u>
TOTAL LIABILITIES		<u>1,300</u>	<u>1,300</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.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

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

	Notes	30 June 2016 \$	30 June 2015 \$
Total equity at the beginning of the financial year		554	554
Net surplus 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.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	30 June 2016 \$	30 June 2015 \$
Cash flows from operating activities			
Receipts from customers	13	105,449	90,441
Payments to suppliers	14	<u>(105,449)</u>	<u>(90,441)</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.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

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 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) 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.

(b) Cash and cash equivalents

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

(c) 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 statement of financial position are shown inclusive of GST.

(d) 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**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) 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.

(e) 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.

(f) 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.

(g) Capitation fees and levies

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

(h) 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.

(i) 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.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) 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 9: Financial Instruments* and associated Amending Standards (applicable to annual reporting periods beginning on or after 1 January 2018). The Standard will be applicable retrospectively and includes revised requirements for the classification and measurement of financial instruments, revised recognition and derecognition requirements for financial instruments and simplified requirements for hedge accounting.

The key changes that may affect the Association on initial application include certain simplifications to the classification of financial assets, upfront accounting for expected credit loss, and the irrevocable election to recognise gains and losses on investments in equity instruments that are not held for trading in other comprehensive income.

The Branch Committee of Management anticipates that the adoption of AASB 9 will have no impact on the Association's financial instruments.

- *AASB 15: Revenue from Contracts with Customers* (applicable to annual reporting periods commencing on or after 1 January 2017). When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

1. identify the contract(s) with a customer;
2. identify the performance obligations in the contract(s);
3. determine the transaction price;
4. allocate the transaction price to the performance obligations in the contract(s); and
5. recognise revenue when (or as) the performance obligations are satisfied.

This Standard will require retrospective restatement, as well as enhanced disclosures regarding revenue.

Although the Branch Committee of Management anticipate that the adoption of AASB 15 may have an impact on the Association's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

- *AASB 16: Leases* (applicable to annual reporting periods beginning on or after 1 January 2019).

When effective, this Standard will replace the current accounting requirements applicable to leases in AASB 117: *Leases* and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) New Accounting Standards for application in future periods (continued)

The main changes introduced by the new Standard include:

- recognition of a right-to-use asset and liability for all leases (excluding short-term leases with less than 12 months of tenure and leases relating to low-value assets);
- depreciation of right-to-use assets in line with AASB 116: *Property, Plant and Equipment* in profit or loss and unwinding of the liability in principal and interest components;
- variable lease payments that depend on an index or a rate are included in the initial measurement of the lease liability using the index or rate at the commencement date;
- by applying a practical expedient, a lessee is permitted to elect not to separate non-lease components and instead account for all components as a lease; and
- additional disclosure requirements.

The transitional provisions of AASB 16 allow a lessee to either retrospectively apply the Standard to comparatives in line with AASB 108 or recognise the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial application.

The Branch Committee of Management anticipates that the adoption of AASB 16 will have no impact on 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 2016 \$	30 June 2015 \$
Membership subscriptions – WA Hotels & Hospitality Assoc Inc (Union of Employers)	105,449	89,241
Capitation fees	-	-
Other members levies	-	-
Donations or grants	-	-
Financial support from other reporting units	-	-
	105,449	89,241

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)**

5. EXPENSES

	30 June 2016 \$	30 June 2015 \$
Capitation fees – AHA National Body	49,789	50,741
Levies - Tourism Accommodation Australia	55,660	38,500
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>105,449</u>	<u>89,241</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 2016.

7. ASSET AQUISITION

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

8. CURRENT LIABILITIES

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

No amounts were payable to another reporting unit at 30 June 2016.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (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
Andrew Hill	Accommodation Division President
David Bornmann	Branch Committee of Management
Jaqueline O'Hara	Branch Committee of Management
Tim Osborne	Branch Committee of Management
Robert Ramage	Branch Committee of Management
Laurie Ayers	Divisional President
Nicholas Bond	Divisional President
Joe Drabble	Divisional President
John Gastev	Divisional President
Rob Gough	Divisional President
Adam Keane	Divisional President
Sebastien Lepoittevin	Divisional President
Andrew Mackay	Divisional President
Ben Rasheed	Divisional President
Michael Scott	Divisional President
Lyndon Waples	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 January to 31 December 2015, 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	\$ 39,100

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").

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)**

11. RELATIONSHIP WITH STATE REGISTERED ORGANISATION (continued)

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 \$105,449 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 2016, 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 2016 \$	30 June 2015 \$
Western Australian Hotels & Hospitality Association Inc (Union of Employers)	<u>105,449</u>	<u>90,441</u>

14. CASH OUTFLOWS TO ANOTHER REPORTING UNIT

Australian Hotels Association - National Body	<u>105,449</u>	<u>89,241</u>
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15. RECONCILIATION OF NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES TO EXCESS/(DEFICIT) OF INCOME OVER EXPENDITURE

Surplus of income over expenditure	-	-
Increase/(Decrease) in accrued expenses	-	400
(Increase)/Decrease in GST paid	-	30
Increase/(Decrease) in creditors and accruals	-	(330)
(Increase)/Decrease in accrued income	<u>-</u>	<u>(100)</u>
Net cash from operating activities	<u>-</u>	<u>-</u>

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)**

16. RECOVERY OF WAGES ACTIVITY

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

17. AUDITOR'S REMUNERATION

	30 June 2016 \$	30 June 2015 \$
Audit fees	<u>1,300</u>	<u>1,300</u>

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.

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.

**AUSTRALIAN HOTELS ASSOCIATION
WESTERN AUSTRALIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016 (CONTINUED)**

22. ASSOCIATION DETAILS

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

Australian Hotels Association Western Australian Branch

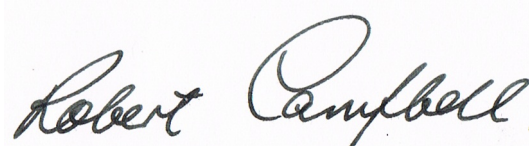
ABN: 68 902 522 451

Auditor's Independence Declaration

For the Year Ended 30 June 2016

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 2016, 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 6000

DATE: 29 August 2016



15 July 2016

Mr Bradley Woods
Executive Director
Australian Hotels Association-Western Australian Branch
By email: exec@ahawa.asn.au

Dear Mr Woods,

**Re: Lodgement of Financial Report - [FR2016/216]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

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

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

Timelines

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

Fact sheets, guidance notes and model statements

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

Loans, grants and donations: our focus this year

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

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

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

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

Telephone : (03) 8661 7777
Email : orgs@fwc.gov.au
Internet : www.fwc.gov.au

Civil penalties may apply

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

Contact

Should you wish to seek any clarification in relation to the above, email orgs@fwc.gov.au.

Yours sincerely,

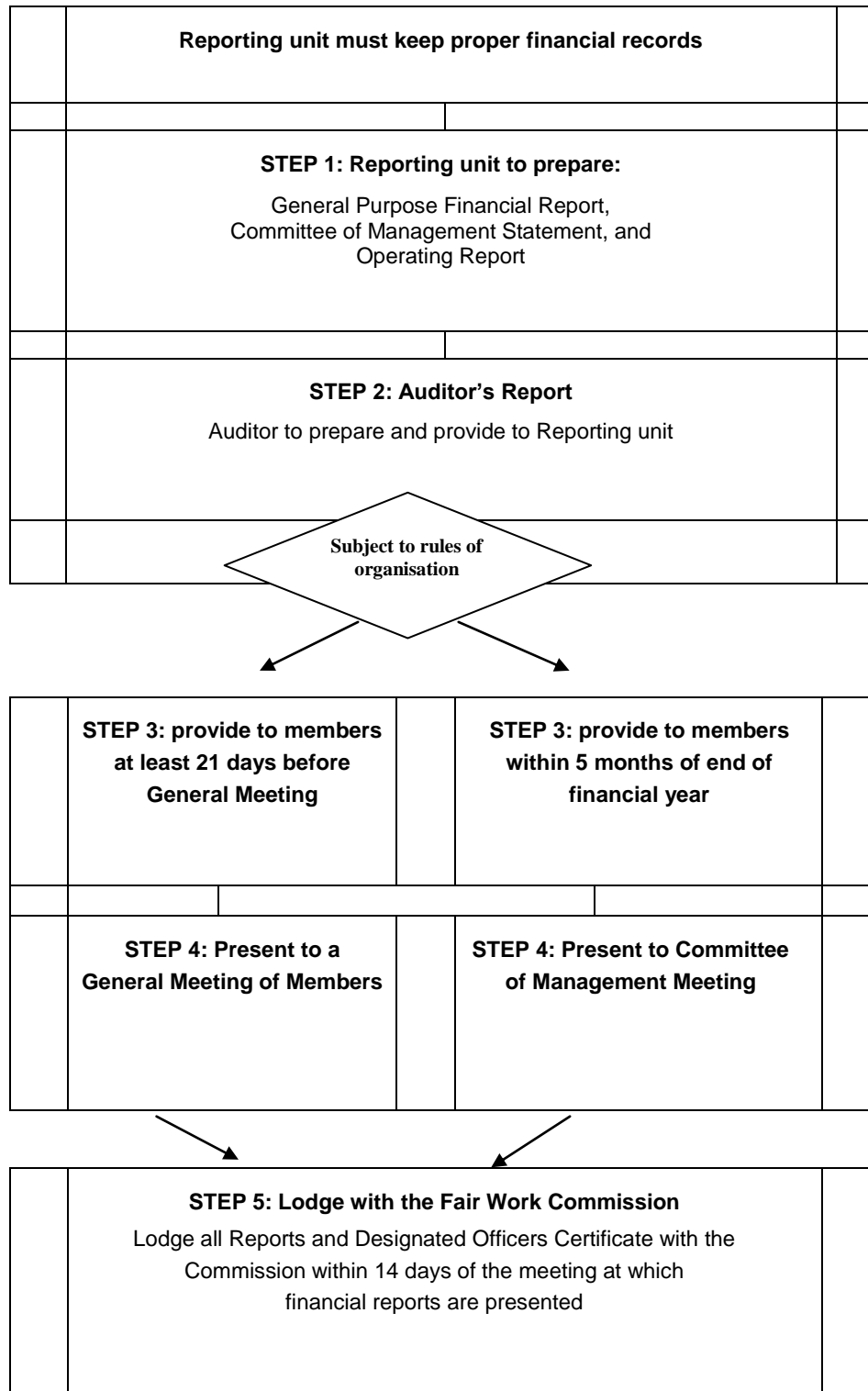


Anastasia Kyriakidis
Adviser
Regulatory Compliance Branch

Financial reporting timelines

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

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



Fact Sheet - Loans, Grants & Donations

The Loans, Grants & Donations Requirements

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

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

The Loans, Grants & Donations Statement

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

the amount,

the purpose,

the security (if it is a loan),

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







the arrangements for repaying the loan.*

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

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

Common misconceptions

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

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

Grants & Donations within the Financial Report

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

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

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

Note 4E: Grants or donations*

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

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

Implications for filing the Financial Report

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

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

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

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

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

Further information

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