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ACCOMMODATION AUSTRALIA

A DIVISION OF AHA

Report for year ended 30th June 2026

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Accommodation Australia (National)

Financial Statements 2025–2026

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Tel: +61 2 9251 4100
Fax: +61 2 9240 9821
www.bdo.com.au

Parkline Place
Level 25, 252 Pitt Street
Sydney NSW 2000
Australia

INDEPENDENT AUDITOR'S REPORT

To the members of Accommodation Australia (National)

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Accommodation Australia (National) (the reporting unit), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, the Committee of Management Statement and the subsection 255(2A) report and the officer declaration statement.

In our opinion the accompanying financial report of Accommodation Australia (National), presents fairly, in all material respects the reporting unit's financial position as at 30 June 2026 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and any other requirement imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the reporting unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other information

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the reporting unit's operating report, but does not include the financial report and our auditor's report thereon.

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

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the Financial Report

The Committee of Management of the reporting unit 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.

In preparing the financial report, the Committee of Management are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

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

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

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

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

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during our audit.

This description forms part of our auditor's report.

Declaration by the auditor

I, Clayton Eveleigh, declare that I am an approved auditor, a member of the Chartered Accountants Australia New Zealand and hold a current Public Practice Certificate.

BDO Audit Pty Ltd

BDO

Clayton Eveleigh
Director

Sydney, 30 October 2026

Registration number (as registered by the RO Commissioner under the Act): AA 2019/16

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Accommodation Australia (National)

Report required under subsection 255(2A)

for the year ended 30th June 2026

The Board of AA presents the expenditure report as required under subsection 255(2A) on the reporting unit for the year ended 30th June 2026.

Categories of expenditures	2026 ($)	2025 ($)
Remuneration and other employment-related costs and expenses – employees	**670,385**	613,116
Advertising	-	-
Operating costs	**2,662,769**	2,014,235
Donations to political parties	**62,842**	48,402
Legal costs	-	-

Signature of designated officer: DocuSigned by: Andrew Bullock 4A47FA5DFDC54B8...

Name and title of designated officer: Andrew Bullock
Secretary/Treasurer, AA

Dated: 27 October 2026

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Accommodation Australia (National)

Operating report

for the year ended 30th June 2026

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year.

The most significant changes in the financial year are explained in the section below entitled "**Significant changes in financial affairs**".

The AHA National Accommodation Division ("NAD"), known as Accommodation Australia, entered its third year of operation on 1 July 2025.

The first State Branch Accommodation Divisions' elections for state and territory representative Board members were conducted during the previous reporting period and the elections for the positions of Chair, Deputy Chair and Treasurer/Secretary and delegates to AHA National Board were held at the first meeting of the new Board on 18 June 2025. This 11-member Board replaced the 14-member inaugural Board appointed at amalgamation for two years. There have been no changes in the Board composition during the reporting period. Board Members will serve a three (3) year term (until mid-calendar year 2028).

The role of Chief Executive was held by Mr James Goodwin for the full reporting period.

The principal activities of AA (in the rules denoted as NAD) have been measured against the objects as set out in rule 48 of the AHA rules Part B.

The itemised objects of AA are as follows:

(i) **To advance and protect the industrial and commercial interests of its members in the accommodation and tourism sectors of the hotel industry ("the industry sectors") throughout Australia;** Achieved

Throughout the year this has been confirmed by the stable membership numbers and the high level of member engagement in the activities of the organisation.

(ii) **To act as an advocate for the industrial and commercial interests of its members in the industry sectors;** Achieved!

AA was highly engaged with the Federal Government and political parties throughout the 2026 financial year, ensuring that all major political parties were aware of our sector's key issues. This engagement included one-on-one meetings, roundtables and forums with Ministers and their advisors, backbench members of parliament, political party officials, public servants, and other industry associations.

AA's top priorities remained: to boost domestic and international tourism demand, advocate for the right migration settings and to address the workforce skills and training needs including apprenticeships. Migration, in particular, became a central focus of political and community discourse during the year, and increasing concerns need to be addressed that delays in processing and changes to the priorities and settings were negatively impacting on members' ability to access the workforce they needed to productively run their businesses.

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In addition, in working closely with State AHA offices, AA continued to proactively address the negative impact of short-term rental accommodation ("STRA") on members and the communities in which they operate building on the platform of an updated policy position and further research into national and international experiences with STRA.

Throughout the year, AA kept members up to date on its advocacy as well as the latest trends in the economy, industry and tourism activity through its fortnightly advocacy update as well as the quarterly Key News Update.

AA also participated in a number of important stakeholder meetings, including with Austrade on the Visitor Economy, and with other association members of the Australian Chamber of Commerce and Industry via our membership on policy committees on employment & skills, tourism and workplace relations.

In addition, AA continued its involvement in the Jobs & Skills Council for Tourism and Hospitality (SaCSA) and is represented on the hospitality and tourism strategic workforce advisory groups. AA has been instrumental in encouraging SaCSA to convene a whole of hospitality group to tackle the critical shortage of cooks and chefs.

Although with the Albanese Government in its second term there has been less call for submissions, throughout the year AA made, or contributed to, submissions that reflected strategic priorities, in consultation with our members and advisory boards.

Key public policy submissions made by AA included:

Sep 2025	*Jobs & Skills Australia* Recommendations on changes to the Core Skills Occupation List which controls which occupations can be sponsored for migration.
Sep 2025	*All Governments* An update to the AA policy on Short Term Rental Accommodation.
Oct 2025	*Department of Employment & Workplace Relations* Recommendations on the apprenticeship priority list. *Joint Committee on Trade and Investment* Recommendations on promoting growth of regional and agri-tourism.
Jan 2026	*Joint Committee on Skilled Migration* Written submission followed by an appearance before the committee in May 2026. *Department of Treasury* Pre-Budget Submission covering issues such as skills, migration, tourism demand, aviation capacity, tax, energy and short-term rental accommodation.
Mar & Jun 2026	*Department of Climate Change, Energy, the Environment and Water*

Summary of key initiatives undertaken by hotels to address carbon emissions and continued advocacy for a broader range of options than compulsory implementation of only the NABERs building rating system.

Apr 2026 *Australian Bureau of Statistics*

Recommendations to change the occupational classification structure to ensure that the structure reflects the job titles and duties that are used in practice in the hotel industry.

Jun 2026 *Department of Senate Economics Legislative Committee*

Addressing the proposed legislation into changes to Capital Gains Tax and Trusts.

(iii) **To represent its members in all forums anywhere in Australia that affect or may affect their interests, including but not limited to Parliaments, governments and regulatory agencies;** Achieved!

Meetings with government ministers in all states and territories took place throughout the year. Meetings with Federal ministers occurred regularly to support our members' concerns. Industry conferences were attended and included speaking positions by AA officers and employees on matters of importance to our members.

(iv) **To work in close consultation with the officers of the Association, both at Branch and National level, in relation to all matters of common interest to the members of the NAO and the other members of the Association;** Achieved!

As part of its strong governance framework, the Board had a range of sub-committees to assist it with compliance including the Audit and Risk Committee, and the Austrade Grant Steering Committee.

Monthly meetings of the AHA and AA State & Territory Accommodation Division Managers are held to ensure the national body is aware of the local concerns as well as discussions common areas of concern. These issues are in turn communicated to the National Board. Major issues are prioritised and both National and State CEOs and Managers formulate strategies to address specifics. This worked well in defeating renewed calls for a proposed bed taxes Queensland.

State Advisory Committees, comprised of accommodation members in the State, have been formed and meet approximately quarterly to ensure that members voices and concerns are heard across all sectors of the accommodation industry.

(v) **To encourage business and corporate groups or associations who participate in the industry sectors to affiliate with the Association through the NAD, and to foster close cooperation and liaison between those bodies and the NAD**; Achieved!

Part of the obligations of the $10m Federal Government grant to develop a Hospitality, Tourism and Travel Employment and Skills Platform also required AA to create an Advisory Committee spanning the major visitor economy associations. This has ensured broad industry collaboration and allowed the CEO and Project team to foster closer working relationships on an ongoing basis.

The CEO and National Policy Director are active participants on a number of tourism industry and association committees including, Australian Chamber Tourism, ACCI Employment and Skills, Sa CSA, Tourism Visa Advisory Group and Austrade Visitor Economy Committee.

(vi) **To take all such action and do all such things as may be conducive to the achievement of the foregoing objects;** Achieved!

A stable membership and strong achievements and engagement on a range of policy matters highlights the achievements of the organisation in the reporting period.

The $10m Federal Government Hospitality, Tourism and Travel Employment and Skills Platform. The online platform was launched 25 July 2025.

The Grant Steering Committee through the AA Board and Finance and Risk Committee has continued to oversee the program and Budget and regular meetings and formal reporting with Austrade have occurred to comply with all objectives and conditions of the grant. Future focus of the eeger platform is to have a sustainable funding model. AA requested a 12-month extension to the grant to ensure responsible spending of the remaining grant funds and to establish a sustainable model, an extension was granted by Austrade to 30 June 2027.

Significant changes in financial affairs

Details of significant changes in the financial affairs of the Accommodation Australia (National) of during the year are fully disclosed in the Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows. The membership structure is determined by the AHA State Branch members involved primarily in Tourist Accommodation and as such fluctuates throughout the year, impacted by differing annual renewal dates in the State and Territory Branches. The certainty of income to AA is provided by the State Branch capitation fee structure with over 50% of the total fee as a fixed minimum.

The format of the General Purpose Financial Report does not reflect the separation of activity into the categories used by the Board to manage the financial affairs of AA which are summarised below, viz **NORMAL operations** and Hospitality, Tourism and Travel Employment and Skills("HTTES") **GRANT activities**. Excluding the grant program makes the results of normal operations more understandable. No further costs relating to the amalgamation at 1 July 2023 were incurred in the most recent financial year. A slight reduction in income (due to reduced sponsorship and a reduction in income from sale of services to other Associations) and a small increase in expenses (largely related to international travel and increased political donations) reduced the operating surplus from normal operations from $250,843 to $89,036. Net grant surplus/deficit remains at zero due the recognition of revenue only as the grant performance obligations are met over time.

Separation of HTTES Grant Activity from Normal Operations:

	2026				2025			
Activity	**Normal Operations**	**HTTES Grant**	**Amalga-mation**	**Total**	**Normal Operations**	**HTTES Grant**	**Amalga-mation**	**Total**
Income	**1,171,606**	2,313,426	-	3,485,032	**1,223,557**	1,703,039	-	2,926,596
Expenses	**1,082,570**	2,313,426	-	3,395,996	**972,714**	1,703,039	-	2,675,753
Surplus	**89,036**	-	-	89,036	**250,843**	-	-	250,843

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Right of members to resign

Rule 32 of the AHA Rules states: "A member of the **Australian Hotels Association** may resign from membership by written notice addressed and delivered to the member's Branch Secretary."

> In addition, Rule 49(iv) states "A member of the NAD may resign from membership of the NAD upon giving fourteen days' written notice to the Secretary of the NAD and to its Branch."

No members of AA NAD resigned during the year although a number failed to renew State level membership due in large part to the broader economic context and falling household and business confidence.

Members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position.

None.

Number of members:

The number of full voting members as at 30 June 2026 was 933 (2025 - 913).

Number of employees:

Number of people employed at various times during 2026 was 8 (2025 - 9).

Number of employees as at 30th June 2026 was exactly 8 (2025 - 6).

Office Bearers during F2026

Chair	David Mansfield
Deputy Chair	Emma Hynes
Secretary/Treasurer	Andrew Bullock

Committee of Management Members during F2026

The following table lists the names, offices and periods in office of all Board members who held office at any time during the year ending 30th June 2026. There were no resignations during the year.

Name	NAD Officeholder (3)	NAD Board Member (11)	Delegate to AHA National Board (8)	Delegate to AHA National Executive (1)	State (11)	Appointed/ Elected	Resigned/ Term ended	Days in Office
Board members in office at 30 June 2026 (all elected by AHA state accommodation members)								
Joanna Carruthers		Yes			ACT	25/11/2024		582
Emma Hynes	Deputy Chair	Yes	Yes		NSW	14/08/2024		685
Jason Nuell		Yes			NSW	25/11/2024		582
Paul Hutton		Yes	Yes		NT	25/11/2024		582
Geoffrey York		Yes			Qld-N	1/07/2023		1095
Barry Robinson		Yes	Yes		Qld-S	1/07/2023		1095
Andrew Bullock	Sec/Treasurer	Yes	Yes		SA	18/06/2025		377
Shelley Verdouw		Yes	Yes		TAS	18/06/2025		377
David Mansfield	Chair	Yes	Yes	Yes	VIC	20/02/2024		861
Adrian Williams		Yes	Yes		VIC	1/02/2024		880

Andrew Cairns		Yes	Yes		WA	25/11/2024		582

Signature of designated officer: DocuSigned by: Andrew Bullock 4A47FAEDFDCF4B8...

Name and title of designated officer: Andrew Bullock
Secretary / Treasurer

Dated: 27 October 2026

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Accommodation Australia (National)

Committee of management statement

for the year ended 30th June 2026

On 26 October 2026 the Board of the Australian Hotels Association National Accommodation Division known as Accommodation Australia (National) passed the following resolution in relation to the general purpose financial report (GPFR) of AA for the year ended 30th June 2026:

The Board 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 any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the **RO Act**);

c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;

d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and

e) during the financial year to which the GPFR relates and since the end of the year:

   i. meetings of the Board were held in accordance with the rules of the organisation including the rules of a branch concerned; and

   ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and

   iii. the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and

   iv. where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a manner consistent with each of the other reporting units of the organisation; and

   v. where information has been sought in any request by a member of the reporting unit or the General Manager of the Fair Work Commission duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager of the Fair Work Commission; and

   vi. where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the committee of management.

Signature of designated officer: DocuSigned by: 5DA0BF300BA748C...
Name and title of designated officer: David Mansfield, Chair
Dated: 27 October 2026

Accommodation Australia (National)

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Statement of comprehensive income for the year ended 30 June 2026

	Notes	2026	2025
		$	$
Revenue from contracts with customers	3		
Membership subscriptions		-	-
Capitation fees and other revenue from another reporting unit	3A	**943,162**	919,033
Sales of services to other Associations (not reporting units)		**12,000**	39,000
Sponsorships		**152,521**	187,761
Other sales of goods or services to members		-	-
Revenue from recovery of wages activity		-	-
Total revenue from contracts with customers		**1,107,683**	1,145,794
Income for furthering objectives	3		
Grants and/or donations		**2,313,426**	1,703,039
Income recognised from volunteer services		-	-
Total income for furthering objectives		**2,313,426**	1,703,039
Other income			
Investment income	3B	**63,923**	77,763
Total other income		**63,923**	77,763
Total income		**3,485,032**	2,926,596
Expenses			
Employee expenses	4A	**670,385**	613,116
Affiliation fees	4B	**12,600**	12,309
Administration expenses	4C	**301,952**	266,143
Donations	4D	**62,842**	48,402
Depreciation and amortisation		-	-
Finance costs		-	-
Legal costs	4E	-	-
Other expenses	4F	**2,313,426**	1,703,039
Audit fees	14	**34,791**	32,744
Share of net loss from associate		-	-
Total expenses		**3,395,996**	2,675,753
Surplus / (deficit) for the year		**89,036**	250,843
Other comprehensive income			
Items that will be subsequently reclassified to profit or loss			
Gain/(loss) on debt instruments at fair value through other comprehensive income (FVTOCI)		-	-
Items that will not be subsequently reclassified to profit or loss			
Gain/(loss) on revaluation of land & buildings		-	-
Gain/(loss) on equity instruments designated at FVTOCI		-	-
Total comprehensive income for the year		**89,036**	250,843

The above statement should be read in conjunction with the notes.

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Accommodation Australia (National)

Statement of financial position as at 30 June 2026

	Notes	2026 $	2025 $
ASSETS			
Current assets			
Cash and cash equivalents	5A	**4,232,721**	3,365,693
Trade and other receivables	5B	**322,601**	637,270
Other current assets	5E	**889,828**	1,320,030
Total current assets		**5,445,150**	5,322,993
Non-current assets			
Other non-current assets	6C	-	-
Total non-current assets		-	-
Total assets		**5,445,150**	5,322,993
LIABILITIES			
Current liabilities			
Trade payables	7A	**119,107**	118,563
Other payables	7B	**47,251**	44,821
Employee provisions	8A	**86,229**	40,135
Contract liabilities	5C	**3,403,501**	3,419,448
Lease liabilities	6A	-	-
Total current liabilities		**3,656,088**	3,622,967
Non-current liabilities			
Employee provisions		-	-
Contract liabilities		-	-
Lease liabilities		-	-
Other non-current liabilities		-	-
Total non-current liabilities		-	-
Total liabilities		**3,656,088**	3,622,967
Net assets		**1,789,062**	1,700,026
EQUITY			
General fund/retained earnings		**685,783**	596,747
Other funds		-	-
Reserves		**1,103,279**	1,103,279
Total equity		**1,789,062**	1,700,026

The above statement should be read in conjunction with the notes.

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Accommodation Australia (National)

Statement of changes in equity for the year ended 30 June 2026

	Notes	General funds / retained earnings $	Other funds $	Reserves $	Total equity $
Opening Balance as at 1 July 2024		345,904	-	1,103,279	1,449,183
Surplus / (deficit)		250,843	-	-	250,843
Other comprehensive income		-	-	-	-
Total comprehensive income		250,843	-	-	250,843
Transactions with owners in their capacity as owners					
Transfer from AAoA to RO		-	-	-	-
Closing balance as at 30 June 2025		**596,747**	**-**	**1,103,279**	**1,700,026**

	Notes	General funds / retained earnings $	Other funds $	Reserves $	Total equity $
Opening Balance as at 1 July 2025		596,747	-	1,103,279	1,700,026
Surplus / (deficit)		89,036	-	-	89,036
Other comprehensive income		-	-	-	-
Total comprehensive income		**89,036**	**-**	**-**	**89,036**
Transactions with owners in their capacity as owners					
Closing balance as at 30 June 2026		**685,783**	**-**	**1,103,279**	**1,789,062**

The above statement should be read in conjunction with the notes.

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Accommodation Australia (National)

Statement of cash flows
for the year ended 30 June 2026

	Notes	2026 $	2025 $
OPERATING ACTIVITIES			
Cash received			
Receipts from customers		**965,602**	743,127
Grants		**2,300,000**	1,200,000
Receipts from other reporting unit/controlled entity(s)[1]		**-**	-
Interest		**63,923**	77,763
Other		**-**	-
Cash used			
Employees		**(623,418)**	(623,682)
Suppliers		**(2,187,854)**	(2,289,440)
Lease payments for leases of low-value assets		**-**	-
Variable lease payments not included in the measurement of the lease liabilities		**-**	-
Interest payments and other finance costs		**-**	-
Payment to other reporting units/controlled entity(s)		**(81,427)**	(81,667)
Net cash from / (used in) operating activities	11A	**436,826**	(973,899)
INVESTING ACTIVITIES			
Cash received			
Transfers from term deposits		**430,202**	-
Other	10A	**-**	-
Cash used			
Term deposits greater than 3 months		**-**	(272,369)
Net cash from / (used in) investing activities		**430,202**	(272,369)
FINANCING ACTIVITIES			
Cash received			
Contributed funds		**-**	-
Other		**-**	-
Cash used			
Repayment of lease liabilities		**-**	-
Other		**-**	-
Net cash from financing activities		**-**	-
Net increase / (decrease) in cash held		**867,028**	(1,246,268)
Cash & cash equivalents at the beginning of the reporting period		**3,365,693**	4,611,961
Cash & cash equivalents at the end of the reporting period	5A	**4,232,721**	3,365,693

The above statement should be read in conjunction with the notes.

[1] There are no receipts from other reporting units/controlled entities, aside from capitation fees as disclosed at Note 3A.

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Note 1: Summary of material accounting policies

1.1 Basis of preparation of the financial statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (**AASB**) that apply for the reporting period, and the *Fair Work (Registered Organisation) Act 2009* (**RO Act**). For the purpose of preparing the general purpose financial statements, Accommodation Australia (National) was a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. The financial statements have been prepared on a historical cost basis except for debt and equity financial assets (including derivative financial instruments) that have been measured at fair value either through other comprehensive income or profit or loss, certain classes of property, plant and equipment and investment properties, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.2 Going concern

These financial statements are prepared on a going concern basis.

Accommodation Australia (National) did not rely on the agreed financial support of another organisation to continue on a going concern basis up to the date of amalgamation.

Accommodation Australia (National) did not agree to provide financial support to another organisation to ensure they can continue on a going concern basis.

1.3 Comparative amounts

When required by accounting standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

1.4 Significant accounting judgements and estimates

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.5 New Australian Accounting Standards

Adoption of New Australian Accounting Standards and amendments

The accounting policies adopted are consistent with those of previous year. No accounting standard has been adopted earlier than the application date stated in the standard.

Future Australian Accounting Standards

AASB 18 Presentation and Disclosure in Financial Statements

This standard has been issued to improve how entities communicate in their financial statements, with a particular focus on information about financial performance in the statement of profit or loss. AASB 18 will replace AASB 101 *Presentation of Financial Statements*, and is accompanied with limited consequential amendments to the requirements in other accounting standards, including AASB 107 *Statement of Cash Flows*.

The key impacts of the new standard will be to the presentation and disclosure in the financial statements primarily in relation to the statement of profit or loss, including introduction of new subtotals and categorisation of expenditure and disclosure of management defined performance measures ("MPMs").

AASB 18 introduces three new categories for classification of all income and expenses in the statement of profit or loss: operating, investing and financing. Additionally, entities will be required to present subtotals for 'operating profit or loss', 'profit or loss before financing and income taxes' and 'profit or loss'. For the purposes of classifying income and expenses into one of the three new categories, entities will need to assess their main business activity, which will require judgement.

AASB 18 also requires several disclosures in relation to MPMs, such as how the measure is calculated, how it provides useful information and a reconciliation to the most comparable subtotal specified by AASB 18 or another standard.

This Standard applies to annual reporting periods beginning on or after 1 January 2028 for NFP entities, and is expected to have a material impact on the presentation and disclosure of items within the statement of profit or loss.

1.6 Investment in associates and joint arrangements

There are no investments in associates or joint ventures or joint operations.

1.7 Acquisition of assets and or liabilities that do not constitute a business combination

Accommodation Australia (National) did not acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of the organisation, a determination or revocation by the General Manager of the Fair Work Commission under subsections 245(1) or 249(1) of the RO Act.

1.8 Current versus non-current classification

Accommodation Australia (National) presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.
Accommodation Australia (National) classifies all other liabilities as non-current.

1.9 Revenue

Accommodation Australia (National) enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of capitation fees, sponsorships, grants, and donations.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Revenue from contracts with customers

Where Accommodation Australia (National) has a contract with a customer, Accommodation Australia (National) recognises revenue when or as identified performance obligations are completed. Accommodation Australia (National) accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

Sponsorships

For sponsorships arrangements that meet the criteria to be contracts with customers, revenue is recognised over the period to which the customer is a sponsor of Accommodation Australia (National).

If there is only one distinct service promised in the arrangement, Accommodation Australia (National) recognises revenue as the benefits of the sponsorship service is provided, which is typically based on the passage of time over the sponsorship period to reflect Accommodation Australia (National)'s obligations to the sponsor.

If there is more than one distinct good or service promised in the sponsorships, Accommodation Australia (National) allocates the transaction price to each performance obligation based on the relative standalone selling price of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that Accommodation Australia (National) charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good (for example, books or clothing) or as the service transfers to the customer (for example, member services or training course), Accommodation Australia (National) recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

When a sponsor subsequently purchases additional goods or services from Accommodation Australia (National) at their standalone selling price, Accommodation Australia (National) accounts for those sales as a separate contract with a customer.

Capitation fees

Accommodation Australia (National) receives capitation fees from each AHA State or Territory Branch based on a fixed annual component and a component based on the increased number

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of accommodation rooms over an agreed base number as at the date of amalgamation. Both these components are invoiced and recognised as revenue equally over the months of the quarter to which the capitation fees relate. The Capitation Fees represent the membership fees for all the accommodation members of the respective AHA State or Territory and on payment of these fees membership of AA is automatically granted. Termination of membership occurs at a State Level through resignation or non-payment of AHA State membership fees.

Levies

Accommodation Australia (National) has not raised any levies on members.

Income of Accommodation Australia (National) as a Not-for-Profit Entity

Consideration is received by Accommodation Australia (National) to enable the entity to further its objectives. Accommodation Australia (National) recognises each of these amounts of consideration as income when the consideration is received (which is when Accommodation Australia (National) obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- Accommodation Australia (National)'s recognition of the cash contribution does not give rise to any related liabilities.

Government Grants

Grants will be paid in instalments by Austrade upon completion of the agreed milestones and ongoing compliance by Accommodation Australia (National). The grant agreement details specific performance obligations and milestones however these are not considered to be distinct performance obligations under the accounting standards. The performance obligations are achieved over time and management have determined the incurring of expenses to be the most appropriate measure of determining completion of these obligations over the grant period due to the nature of the fixed funding agreement in place. As a result, grant income is recognised to the extent that expenses are incurred by the entity. Grants received for which no expenses have been incurred is deferred until such time as the expenses are incurred.

Volunteer services

Accommodation Australia (National) receives volunteer services but does not recognise any volunteer services as revenue because it could not reliably measure the fair value of those services.

Income recognised from transfers to acquire or construct a non-financial asset

Nothing to disclose.

Gains from sale of assets

Nothing to disclose.

Interest income

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Interest revenue is recognised on an accrual basis using the effective interest method.

Rental income

Nothing to disclose.

1.10 Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits in the circumstances set up below.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by Accommodation Australia (National) in respect of services provided by employees up to reporting date.

No payments to defined contribution retirement benefit plans were made.

No provision is made for separation and redundancy benefit payments.

1.11 Leases

Accommodation Australia (National) assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Accommodation Australia (National) as a lessee

Accommodation Australia (National) has no short-term leases or leases of low-value assets.

Right-of-use assets

Accommodation Australia (National) has no right-of-use assets.

Lease liabilities

Accommodation Australia (National) has no lease liabilities.

Peppercorn or below market leases

Accommodation Australia (National) has no peppercorn or below market leases.

Short-term leases and leases of low-value assets

Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term. Accommodation Australia (National)'s short-term leases are those that have a lease term of 12 months or less from commencement and its leases of low-value assets relates to leases of office equipment that are below $5,000.

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During the financial year, Accommodation Australia (National) held arrangements to occupy a portion of office space in both Sydney and Canberra, both of which did not meet the criteria of classification as a lease under AASB 16.

1.12 Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

1.13 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts, if any, are shown within short-term borrowings in current liabilities on the statement of financial position.

1.14 Financial instruments

Financial assets and financial liabilities are recognised when Accommodation Australia (National) becomes a party to the contractual provisions of the instrument.

1.15 Financial assets

Trade receivables

For trade receivables that do not have a significant financing component, the Accommodation Australia (National) applies a simplified approach in calculating ECLs. Therefore, the Accommodation Australia (National) does not track changes in credit risk but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Accommodation Australia (National) has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

1.16 Financial Liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, at amortised cost or at fair value through profit or loss. All financial liabilities are recognised initially at fair value and, in the case of financial liabilities at amortised cost, net of directly attributable transaction costs. Accommodation Australia (National)'s financial liabilities include trade and other payables.

Financial liabilities at fair value through profit or loss (including designated)

Nothing to disclose

1.17 Liabilities relating to contracts with customers

Contract liabilities

A contract liability is recognised if a payment is received or a payment is due (whichever is earlier) from a customer before Accommodation Australia (National) has completed the related performance obligations. Contract liabilities include deferred income. Contract liabilities are recognised as revenue when Accommodation Australia (National) performs under the contract (i.e. completes the related performance obligations for the customer).

Refund liabilities

A refund liability is recognised for the obligation to refund some or all of the consideration received (or receivable) from a customer. Accommodation Australia (National)'s refund liabilities arise from customers' right of return. The liability is measured at the amount Accommodation Australia (National)'s ultimately expects it will have to return to the customer. Accommodation Australia (National) updates its estimates of refund liabilities (and the corresponding change in the transaction price) at the end of each reporting period.

1.18 Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

1.19 Land, buildings, plant and equipment

Nothing to disclose.

1.20 Investment property

Nothing to Disclose

1.21 Intangibles

Nothing to Disclose

SaaS arrangements

Nothing to Disclose

1.22 Impairment of non-financial assets

Nothing to Disclose

1.23 Non-current assets held for sale

Nothing to Disclose

1.24 Taxation

Accommodation Australia (National) is exempt from income tax under section 50.1 of the *Income Tax Assessment Act 1997* however still has an obligation for Fringe Benefits Tax (**FBT**) and the 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 (**ATO**); 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 statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified within operating cash flows.

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1.25 Fair value measurement

Nothing to Disclose

1.26 Inventory

Nothing to Disclose

Inventories held for distribution

Nothing to Disclose

Donated inventory

Nothing to Disclose

Note 2: Events after the reporting period

Nothing to Disclose

Note 3: Revenue and income

Disaggregation of revenue from contracts with customers
A disaggregation of Accommodation Australia (National)'s revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income.

The table below also sets out a disaggregation of revenue by type of customer:

		2026 $	2025 $
Type of customer			
Membership fees as capitation fees from AHA branches and divisions (other reporting units)	**3A**	**943,162**	919,033
Sponsorships (no voting rights)		**152,521**	187,761
Australian Timeshare and Holiday Ownership Council		**12,000**	39,000
Federal Government		**2,313,426**	1,703,039
Other parties		**-**	-
Total revenue from contracts with customers		**3,421,109**	2,848,833

Disaggregation of income for furthering activities
A disaggregation of Accommodation Australia (National) income by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of income by funding source:

		2026 $	2025 $
Income funding sources			
Other reporting units	**3A**	**943,162**	919,033
Sponsorships		**152,521**	187,761
Other association (not a reporting unit)		**12,000**	39,000
Federal Government		**2,313,426**	1,703,039

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Other parties	-	-
Total income for furthering activities	**3,421,109**	2,848,833

Note 3A: Capitation fees from other reporting units

AHA State Branch or Division		
New South Wales	**348,826**	336,126
Queensland	**193,425**	181,871
Victoria	**221,078**	227,566
Australian Capital Territory	**5,913**	5,774
Western Australia	**89,784**	88,588
Tasmania	**13,576**	15,019
South Australia	**51,378**	47,149
Northern Territory	**19,182**	16,940
Total Capitation fees from other reporting units	**943,162**	919,033

	2026	2025
	$	$

Note 3B: Investment income

Interest		
Deposits	**63,923**	**77,763**
Total investment income	**63,923**	**77,763**

Note 4: Expenses

Note 4A: Employee expenses

Holders of office:		
Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Subtotal employee expenses holders of office	-	-
Employees other than office holders:		
Wages and salaries	**568,194**	524,463
Superannuation	**73,283**	58,201
Leave and other entitlements	**24,109**	(9,744)
Other employee expenses	**4,799**	40,196
Subtotal employee expenses employees other than office holders	**670,385**	613,116
Total employee expenses	**670,385**	613,116

Note 4B: Affiliation fees

Australian Chamber of Commerce and Industry	**12,600**	12,309
Total affiliation fees/subscriptions	**12,600**	12,309

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Note 4C: Administration expenses

Total paid to employers for payroll deductions of membership subscriptions	-	-
Compulsory Levies	-	-
Fees/allowances - meeting and conferences	-	-
Conference and meeting expenses	**85,708**	90,679
Contractors/consultants	-	-
Property expenses	-	-
Office expenses	**4,584**	5,591
Information communications technology	**46,394**	46,583
Other	**165,266**	123,290
Subtotal administration expense	**301,952**	266,143
Lease rentals:		
Short term, low value and variable lease payments	-	-
Total administration expenses	**301,952**	266,143

	2026	2025
	$	$

Note 4D: Donations

Australian Labor Party	**36,206**	25,000
The Liberal Party	**26,636**	23,402
Other Donations under $1,000	-	-
Total Donations	**62,842**	48,402

Note 4E: Legal costs

Litigation	-	-
Other legal costs	-	-
Total legal costs	-	-

Note 4F: Expenses related to Grants

Expenses related to acquitting Government Grants not included in any other reportable expense	**2,313,426**	1,703,039
Total Grant Expenses	**2,313,426**	1,703,039

Note 5: Current Assets

Note 5A: Cash and cash equivalents

Cash at bank	**3,752,721**	2,925,693
Short term deposits (Term Deposits up to 90 days term)	**480,000**	440,000

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Total cash and cash equivalents	**4,232,721**	3,365,693

Note 5B: Trade and other receivables

Receivables from other reporting unit(s)		
Capitation fees	**157,284**	4,658
Total receivables from other reporting unit(s)	**157,284**	4,658
Less allowance for expected credit losses		
Nothing to disclose	-	-
Total allowance for expected credit losses	-	-
Receivable from other reporting unit(s) (net)	-	-
Other receivables:		
GST receivable	**55,937**	84,525
Other	**109,380**	548,087
Total other receivables	**322,601**	637,270
Total trade and other receivables (net)	**322,601**	637,270

No expected credit losses of trade and other receivables to disclose.

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Accommodation Australia (National) has recognised the following assets and liabilities related to contracts with customers:

	2026	2025
	$	$
Receivables		
Receivables – current	322,601	637,270
Receivables – non-current	-	-
Note 5C: Other contract liabilities		
Contract liabilities – current (Government Grant)	3,350,241	3,363,667
Contract liabilities – current (other)	53,260	55,781
Total other contract liabilities	3,403,501	3,419,448
Contract liabilities – non-current	-	-

Revenue recognised in the reporting period that was included in the contract liability balance at the beginning of the period was $2,313,426, (FY2025 $1,703,039).

Revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (e.g. changes in transaction price) was $NIL.

Unsatisfied performance obligations

The transaction price allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) as at 30 June 2026 is $3,350,241, (FY2025 $3,363,667) in respect of the Grant.

The remaining portion of the transaction price allocated to remaining performance obligations of $53,260, (FY2025 $55,781) in respect of sponsorships is expected to be recognised as revenue within one (1) year.

Note 5D: Inventory

Nothing to disclose

Total inventories	-	-

	2026	2025
	$	$

Note 5E: Other current assets

Current Investments – Term Deposits (91 days-12 months term)	**889,828**	1,320,030
Total other current assets	**889,828**	1,320,030

Note 6 Non-current Assets

Note 6A: Leases

Nothing to disclose

Note 6B: Other financial assets

During the year, Accommodation Australia (National) did not dispose of any assets. During the year, Accommodation Australia (National) did not recognise a provision for any credit losses.

Note 6C: Other non-current assets

Term Deposits greater than 12 months	-	-
Total other non-current assets	-	-

Note 7 Current Liabilities

Note 7A: Trade payables

Trade creditors and accruals	**119,107**	118,563
Subtotal trade creditors	**119,107**	118,563
Payables to other reporting unit(s)		
Nothing to disclose	-	-
Subtotal payables to other reporting unit(s)	-	-
Total trade payables	**119,107**	118,563

Settlement is usually made within 30 days.

Note 7B: Other payables

Superannuation	-	-
GST payable	**27,346**	25,789
PAYG Withholding Payable	**19,905**	19,032
Total other payables	**47,251**	44,821
Total other payables are expected to be settled in:		
No more than 12 months	**47,251**	44,821
More than 12 months	-	-
Total other payables	**47,251**	44,821

	2026	2025
	$	$

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Note 8 Provisions

Note 8A: Employee provisions

Office holders nothing to disclose

Subtotal employee provisions—office holders	-	-
Employees other than office holders:		
Annual leave	**86,229**	40,135
Subtotal employee provisions—employees other than office holders	**86,229**	40,135
Total employee provisions	**86,229**	40,135
Current	**86,229**	40,135
Non-current	-	-
Total employee provisions	**86,229**	40,135

Note 9: Non-current Liabilities

Note 9A: Other non-current liabilities

Nothing to disclose	-	-
Total other non-current liabilities	-	-

Note 10: Other funds

Note 10A Reserves

Contribution of cash from Accommodation Association of Australia on amalgamation	-	-

Note 11 Cash Flow

Note 11A: Cash flow reconciliation

Reconciliation of cash and cash equivalents as per statement of financial position to statement of cash flow:

Cash and cash equivalents as per:		
Statement of cash flow	**4,232,721**	3,365,693
Statement of financial position	**4,232,721**	3,365,693
Difference	-	-

	2026	2025
	$	$
Reconciliation of Surplus/(deficit) to net cash from operating activities:		
Surplus/(deficit) for the year	**89,036**	250,843
Adjustments for non-cash items		
Depreciation/amortisation	-	-
Net write-down of non-financial assets	-	-
Fair value movements in investment property	-	-
Gain on disposal of assets	-	-
Changes in assets/liabilities		
(Increase)/decrease in net receivables	**(152,626)**	856
(Increase)/decrease in prepayments	**438,706**	(300,346)
Increase/(decrease) in supplier payables	**544**	(8,591)
Increase/(decrease) in other payables	**31,019**	(376,988)
Increase/(decrease) in employee provisions	**46,094**	(8,924)
Increase/(decrease) in contract liabilities	**(15,947)**	(530,749)
Net cash from / (used in) operating activities	**436,826**	(973,899)

Note 11B: Cash flow information

Operating cash inflows		
Accommodation Australia (National)	**3,329,525**	2,020,890
Total cash inflows	**3,329,525**	2,020,890
Operating cash outflows		
Accommodation Australia (National)	**(2,892,699)**	(2,994,789)
Total cash outflows	**(2,892,699)**	(2,994,789)

Note 12 Contingent Liabilities, Assets and Commitments

Note 12A: Commitments and contingencies

Accommodation Australia (National) has no contingent assets or liabilities.

Note 13 Related party/other reporting unit Disclosures

Note 13A: Related party/other reporting unit transactions for the reporting period

As disclosed in Note 3A, Accommodation Australia (National) received capitation fees from the various state branches of the AHA. The amounts receivable in relation to these fees are disclosed in Note 5B.

The following table discloses the total amount of other transactions and balances that have been entered into with related parties/other reporting units during the year:

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	2026 $	2025 $
Revenue received from related parties/other reporting units includes the following:		
Nothing to disclose	-	-
Expenses paid to related parties/other reporting units include the following:		
AHA(NSW) licence fee for office space	**41,427**	45,000
AHA(NSW) public relations consultancy	**40,000**	36,667
Total expenses paid to other reporting units	**81,427**	81.667
Other amounts owed by related parties/other reporting units include the following:		
Nothing to disclose	-	-
Other amounts owed to related parties/other reporting units include the following:		
Nothing to disclose	-	-
Assets transferred from/to related parties/other reporting units includes the following:		
Nothing to disclose	-	-

Terms and conditions of transactions with related parties/other reporting units

The sales to and purchases from related parties/other reporting units are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party/other reporting unit receivables or payables. For the year ended 30 June 2026, Accommodation Australia (National) has not recorded any impairment of receivables relating to amounts owed by related parties/other reporting units and declared person or body. This assessment is undertaken each financial year through examining the financial position of the related party/other reporting unit and the market in which the related party/other reporting unit operates.

No loans have been provided to any related party/other reporting unit.

No property was transferred to any related party/other reporting unit.

Expected credit losses are immaterial and have not been recognised in relation to any outstanding balances, and no expense has been recognised in respect of expected credit losses due from loan to a related party/other reporting unit (See Note 6G *Other non-current assets*).

Note 13B: Key management personnel remuneration for the reporting period

	2026 $	2025 $
Short-term employee benefits		
Salary (including annual leave taken)	**280,271**	261,621
Annual leave accrued	**32,236**	14,143
Total short-term employee benefits	**312,507**	275,764
Post-employment benefits:		
Superannuation	**33,633**	28,696
Total post-employment benefits	**33,633**	28,696
Other long-term benefits:		
Long-service leave	**-**	-
Total other long-term benefits	**-**	-
Termination benefits	**-**	-
Total	**346,140**	304,460

Note 13C: Transactions with key management personnel and their close family members

Loans to/from key management personnel		
Nothing to disclose	-	-
Other transactions with key management personnel		
Nothing to disclose	**-**	-

Note 14 Remuneration of Auditors

Value of the services provided		
Financial statement audit services	**34,791**	32,744
Total remuneration of auditors	**34,791**	32,744

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Note 15 Financial Instruments

Accommodation Australia (National) has immaterial exposure to credit risk, liquidity risk or market risk on short term deposits under 14 months with major Australian banks.

Note 15A: Categories of Financial Instruments

Financial assets

Fair value through profit or loss:		
Term deposits < 3 months	**480,000**	440,000
Term deposits >3 months, <12 months	**889,828**	1,320,030
Term deposits >12 months	**-**	-
Trade Debtors	**157,284**	4,658
GST Receivable	**55,937**	84,525
Total	**1,583,049**	1,849,213
At amortised cost:		
Nothing to disclose	**-**	-
Total	**-**	-
Fair value through other comprehensive income		
Nothing to disclose	**-**	-
Total	**-**	-
Carrying amount of financial assets	**1,583,049**	1,849,213

	2026	**2025**
	$	$
Financial liabilities		
Fair value through profit or loss:		
Trade Creditors	**74,848**	78,488
GST and PAYG liability	**47,251**	44,821
Total	**122,099**	123,309
Other financial liabilities:		
Nothing to disclose	**-**	-
Total	**-**	-
Carrying amount of financial liabilities	**122,099**	123,309

Note 15B: Net income and expense from financial assets

63,923Financial assets at fair value through profit or loss		
Held for trading:		
Change in fair value	**-**	-
Interest revenue	**-**	-
Dividend revenue	**-**	-
Exchange gains/(loss)	**-**	-
Total held for trading	**-**	-
Change in fair value	**-**	-

Interest revenue	**63,923**	77,763
Dividend revenue	-	-
Exchange gains/(loss)	-	-
Total designated as fair value through profit or loss	**63,923**	77,763
Net gain/(loss) on financial assets at fair value through profit or loss	**63,923**	77,763
Financial assets at fair value through other comprehensive income		
Interest revenue	-	-
Exchange gains/(loss)	-	-
Impairment	-	-
Gain/(loss) on disposal	-	-
Total financial assets at fair value through other comprehensive income	-	-
Net income/(expense) from financial assets	**63,923**	77,763

Note 15C: Net income and expense from financial liabilities

At amortised cost		
Interest expense	-	-
Exchange gains/(loss)	-	-
Gain/loss on disposal	-	-
Net gain/(loss) financial liabilities - at amortised cost	-	-
Fair value through profit or loss		
Held for trading:		
Change in fair value	-	-
Interest expense	-	-
Exchange gains/(loss)	-	-
Total held for trading	-	-
Designated as fair value through profit or loss:		
Change in fair value	-	-
Interest expense	-	-
Total designated as fair value through profit or loss	-	-
Net gain/(loss) at fair value through profit or loss	-	-
Net gain/(loss) from financial liabilities	-	-

Note 15D: Credit risk

Credit risk is considered immaterial.
Trade debtors $157,284 (2025 $4,658) are all settled within 60 days.
No provision for doubtful accounts has been raised.

In relation to the entity's gross credit risk no collateral is held.

Accommodation Australia (National)'s maximum exposure to credit risk for the components of the statement of financial position at 30 June 2026 is the carrying amounts as illustrated above.

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Note 15E: Liquidity risk

Accommodation Australia (National) has no non-current liabilities. The Trade creditors $74,848 (2025 $78,488) are all settled within 45 days or are payable at a later date in the current financial year 2026-27.

Note 15F: Market risk

Accommodation Australia (National) is not exposed to Interest rate risk.

Price risk - Nothing to disclose

Interest rate risk - Nothing to disclose

Note 15G: Asset pledged/or held as collateral

Nothing to disclose

Note 15H: Changes in liabilities arising from financing activities

	1 July 2025	Cash Flows	Reclassified as part of disposal group	Foreign exchange movement	Changes in fair values	New Leases	Other	30 June 2026
	$	$	$	$	$	$	$	$
Current interest-bearing loans and borrowings (excluding items listed below)	-	-	-	-	-	-	-	-
Non-current interest-bearing loans and borrowings (excluding items listed below)		-	-	-	-	-	-	-
Dividends Payable	-	-	-	-	-	-	-	-
Total liabilities from financing activities	-	-	-	-	-	-	-	-

The 'Other' column includes the effect of reclassification of non-current portion of interest-bearing loans and borrowings, including obligations under finance leases and hire purchase contracts to current due to the passage of time, and the effect of accrued but not yet paid interest on interest-bearing loans and borrowings. Accommodation Australia (National) classifies interest paid as cash flows from operating activities.

Note 16 Fair value measurement

Nothing to disclose

Note 17 Administration of financial affairs by a third party

Nothing to disclose

Note 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 subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or General Manager of the Fair Work Commission:

1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

3) A reporting unit must comply with an application made under subsection (1).

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Accommodation Australia (National)

Officer declaration statement

I, Andrew Bullock, being the Secretary / Treasurer of Accommodation Australia (National), declare that the following activities did not occur during the reporting period ending 30th June 2026.

Accommodation Australia (National) did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount);
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount);
- acquire an asset or liability due to a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission;
- receive revenue via compulsory levies;
- receive donations;
- receive revenue from undertaking recovery of wages activity;
- incur fees as consideration for employers making payroll deductions of membership subscriptions;
- pay capitation fees to another reporting unit;
- pay compulsory levies;
- pay a grant that was $1,000 or less;
- pay a grant that exceeded $1,000;
- pay separation and redundancy to holders of office;
- pay separation and redundancy to employees other than holders of office;
- pay other employee expenses to holders of office;
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit;
- pay legal costs relating to litigation;
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*;
- have a payable with other reporting unit(s);
- have a payable to an employer for that employer making payroll deductions of membership subscriptions;
- have a payable in respect of legal costs relating to litigation;
- have a payable in respect of legal costs relating to other legal matters;
- have an annual leave provision in respect of holders of office;
- have a long service leave provision in respect of holders of office;

- have a separation and redundancy provision in respect of holders of office;
- have other employee provisions in respect of holders of office;
- have a provision in respect of long service leave for employees (other than holders of office);
- have a separation and redundancy provision in respect of employees (other than holders of office);
- have other employee provisions in respect of employees (other than holders of office);
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch;
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity;
- have another entity administer the financial affairs of the reporting unit; and
- make a payment to a former related party/other reporting unit of the reporting unit.

Signed by the officer: DocuSigned by: Andrew Bullock 4A47FAEDFDCF4B8...

Name of Officer: Andrew Bullock

Position of Officer: Secretary/Treasurer, Accommodation Australia (National)

Dated: 27 October 2026