



Australian Government

Australian Industrial Registry

Level 36, 80 Collins Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401
Email: melbourne@air.gov.au

Mr Bevan Douglas
Secretary
Australian Hotels Association
PO Box 4286
MANUKA ACT 2603

Dear Mr Douglas,

**Australian Hotels Association
Financial Report for the Year Ended 31st December 2005 - FR2005/619
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial report of the Australian Hotels Association for the year ended 31st December 2005. The documents were lodged in the Industrial Registry on 29th June 2006. I apologise for the delay in responding.

The documents have been filed.

Statement of Loans, Grants and Donations

The content of the statement has been noted and has been placed on a Registry file that is not available to the general public.

I make the following comments to assist you in preparing financial documents in the future. You do not need to take any further action in respect of the documents which have been lodged.

Secretary's Certificate – Date of Circulation of Documents to Members

As you know, section 268(c) of the RAO Schedule requires the Secretary to lodge a certificate stating that the documents are those provided to members and presented to a meeting as required by section 266. In order to verify that documents have been prepared, circulated and presented to a meeting in accordance with the timeline requirements of the RAO Schedule, you are requested to include in the certificate the date upon which the documents were circulated to members.

Secretary's Certificate – Dating of Documentation

The Secretary's Certificate is undated. Would you please ensure in future that the Certificate is both signed and dated.

Accounting Officer's Certificate

As advised last year, the Accounting Officer's Certificate was a document required under the former financial reporting requirements of the *Workplace Relations Act 1996*. This certificate is not required under the RAO Schedule as it has, in effect, been replaced by the Operating Report.

Notice under Section 272(5) of the RAO Schedule

Note 16 includes what is intended to be an extract of subsections 272(1), (2) and (3) of the RAO Schedule. What is included, however, is an extract of section 274 of the *Workplace Relations Act 1996* as it existed prior to the introduction of the RAO Schedule.

With the introduction of the RAO Schedule, the wording and section numbering have changed. You are therefore requested in future to set out the subsections word for word as follows:

272 Information to be provided to members or Registrar

(1) A member of a reporting unit, or a Registrar, 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).

Timing of Financial Documents - Lodgement of Documents in the Registry

Section 268 of the RAO Schedule requires the Branch to lodge its financial documents with the Registry within 14 days of the date of the Committee of Management meeting at which they were presented (that is, by 24th May 2006). The documents were not lodged with the Registry, however, until 29th June 2006. You are requested to lodge documents within the 14 day period in future.

Please do not hesitate to contact me by email at robert.pfeiffer@air.gov.au or on (03) 8661 7817 if you wish to discuss this letter.

A copy of the financial report has been placed on the website maintained by the Industrial Registry at <http://www.e-airc.gov.au/024Nfed>.

Yours sincerely,



for
Robert Pfeiffer
Statutory Services Branch

6 December 2006



AUSTRALIAN HOTELS ASSOCIATION

24 Brisbane Avenue Barton ACT 2600 • PO Box 4286 Manuka ACT 2603 • Australia
email: aha@aha.org.au • Facsimile: (02) 6273 4011 • Telephone: (02) 6273 4007
Web: www.aha.org.au

The Registrar
Statutory Services Branch
Australian Industrial Relations Commission
Level 35
Nauru House
80 Collins Street
GPO Box 1994S
Melbourne – VIC 3001

27 June 2006

Dear Madam/Sir

RE: AHA National Office account as at 31 December 2005

Please find attached Financial Report for the above period for lodgement.

Please acknowledge receipt.

Yours sincerely,

PRABHU FERNANDO
Financial Accountant

AUSTRALIAN HOTELS ASSOCIATION

CERTIFICATE OF SECRETARY

I, Bevan Douglas, duly authorised officer of Australian Hotels Association, hereby certify that the documents lodged herewith are true copies of the Financial Statements, Auditor's Report and certificates presented to the:

General Meeting of members of the organisation held on 26 June 2006

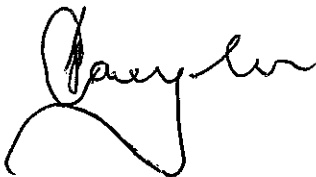
and/or

the Committee of Management Meeting held on 10 May 2006

in respect of the financial year of the organisation ended 31 December 2005.

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements by the registrar (an account of income and expenditure and an account of assets & liabilities); and
- (ii) a copy of the certificate given by the accounting officer of the organisation in accordance with the requirements by the registrar; and
- (iii) a copy of the certificate given by the Committee of Management in accordance with the requirement by the registrar and
- (iv) a copy of the report of the Auditor of the organisation prepared in accordance with the requirements by the registrar
- (v) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements by the Act.



Secretary

Dated at Sydney 26 June 2006

AUSTRALIAN HOTELS ASSOCIATION

STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS BY AN OFFICER OF AN ORGANISATION

I, Bevan Douglas, secretary of Australian Hotels Association certify that: (please tick box adjacent to whichever statement is applicable)

() NO loans, grants or donations (excluding any donations or payments for other than political purposes of less than \$1,000 which may have been made) were made by the abovenamed organisation during the financial year.

OR (X) Relevant particulars ** are lodged herewith in relation to each loan, grant or donation (other than a donation or other payment or other payment for political objects) of an amount exceeding \$1,000 and of all donations or other payments for political objects made by the organisation during the financial year.

Secretary



Dated at Sydney 26 June2006.

**"officer" means a person in the organisation who holds an "office" as defined in in the Dictionary of the Act.

**The "relevant particulars", in relation to a loan made by an organisation, are:

- (a) the amount of the loan; and
- (b) the purpose for which the loan was acquired; and
- (c) the security given in relation to the loan; and
- (d) the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.

The "relevant particulars", in relation to a grant or donation made by an organisation, are:

- (a) the amount of the grant or donation; and
- (b) the purpose for which the grant or donation was made; and
- (c) the name and address of the person to whom the grant or donation was made.

Donations

LABOR PARTY - \$16,636 towards fund raising events.
LIBERAL PARTY - \$55,637 towards fund raising events.
NATIONAL PARTY - \$6,000 towards fund raising events.

AUSTRALIAN HOTELS ASSOCIATION - NATIONAL BODY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005

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Statement of Principal Accounting Officer
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AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

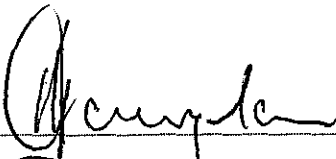
STATEMENT OF PRINCIPAL ACCOUNTING OFFICER

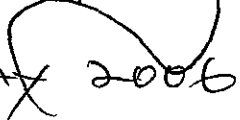
I, Bevan Douglas, being the Honorary Secretary/Treasurer, the officer responsible for keeping the accounting records of the Australian Hotels Association National Body (the Organisation) certify that as at 31st December 2005, the number of members of the Organisation was 5,127.

In my opinion:

1. The attached financial statements show a true and fair view of the financial affairs of the Organisation as at 31st December 2005;
2. A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Organisation;
3. Before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the Organisation;
4. With regard to funds of the Organisation raised by compulsory levies or contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
5. All loans or other financial benefits granted to persons holding office in the Organisation were authorised in accordance with the rules and are disclosed in the attached financial statements;
6. The register of members of the Organisation was maintained in accordance with the Act.

Bevan Douglas





Dated: 10TH MAY 2006

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

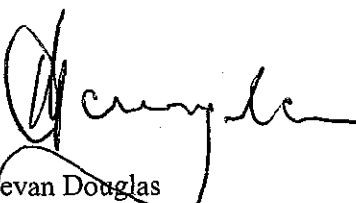
COMMITTEE OF MANAGEMENT STATEMENT


On the date below, the Committee of Management of Australian Hotels Association passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2005:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned;
 - (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;
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Registration and Accountability of Organisations (RAO) Schedule and the RAO Regulations;
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation;
 - (v) any information sought in a request by a member of the reporting unit or the Registrar duly made under section 272 of the RAO Schedule during the period has been furnished accordingly; and
 - (vi) no orders for inspection of financial records have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management :


Bevan Douglas
National Secretary/Treasurer


Peter Burnett
President

Date: 10TH MAY 2006

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

OPERATING REPORT FOR THE YEAR ENDED 31ST DECEMBER 2005

This Operating Report covers the results of those activities that were provided for the financial year ended 31 December 2005.

PRINCIPAL ACTIVITIES

The principal activities of the Association, as conducted through the Council and the Executive Board during the past year fell into the following categories:

- Provision of Industrial support to members including advice on legal and legislative matters, contractual obligations and representation of state members. Administration of Federal awards, the variation of awards following major test cases.
- Media and Communications to members and to the broader community via media releases in support of campaigns, targeted publications including national magazines.
- Provision of information for members providing up to date material relevant to hotels.
- Organisation of events to members such as Awards for Excellence, National Convention, Charity Fund Raising etc. in order to recognise their achievements and contribution to the community.

FINANCIAL ACTIVITIES

- There was a significant drop in sponsorship income and delegate registration.
- The legal cost remained high due to PPCA issues. We hope to recover them from Clubs and Cabaret Owners in the year 2006.
- We also completed two government projects during the year.

SIGNIFICANT CHANGES

There were no significant changes in the nature of the Association's principal activities during the year.

MANNER OF RESIGNATION

Members may resign from the Association in accordance with rule 32, which reads as follows:

- 1) A member of the Association may resign from membership by written notice addressed and delivered to the Branch Secretary of the Branch of which he is a member.
- 2) A notice of resignation from membership of the Association takes effect:
 - a) Where the member ceases to be eligible to become a member of the Association:
 - i) On the day on which notice is received by the Association ;or
 - ii) On the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; Which ever is later; or
 - b) In any other case:
 - i) At the end of two (2) weeks after the notice is received by the Association; or
 - ii) On the day specified in the notice;Whichever is later.
- 3) Any dues payable but not paid by a former member of the Association, in relation to a period before the member's resignation from the Association took effect, may be sued for and recovered in the name of the Association in a court of competent jurisdiction, as a debt due to the Association.
- 4) A notice delivered to the person mentioned in subrule (1) shall be taken to have been received by the Association when it was delivered.
- 5) A notice of resignation that has been received by the Association is not invalid because it was not addressed and delivered in accordance with subrule (1).
- 6) A resignation from membership of the Association is valid even if it is not affected in accordance with the rule if the member is informed in writing by or on behalf of the Association that the resignation has been accepted.

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**OPERATING REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2005**

**TRUSTEE OR DIRECTOR OF TRUSTEE COMPANY OF SUPERANNUATION ENTITY
OR EXEMPT PUBLIC SECTOR SUPERANNUATION SCHEME**

Mr. Bevan Douglas who is the National Secretary/Treasurer is a director of Hostplus Superannuation Industry Fund representing the National Body.

NUMBER OF MEMBERS

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Association was 5,127.

NUMBER OF EMPLOYEES

The number of persons who were, at the end of the reporting period, employees of the Association was 8 comprised of 5 full time and 3 part time staff.

MEMBERS OF COMMITTEE OF MANAGEMENT

The persons who held office as members of the Committee of Management of the Association throughout the reporting period are:

- John Thorpe (President)
- Peter Burnett (Senior Vice President/President)
- Bevan Douglas (Secretary/Treasurer)
- Andreas Bossard (President Accommodation Division)
- Peter Hurley (Senior Vice President)
- Zaymar Boon (President Accommodation Division)

Bevan Douglas
National Secretary/Treasurer

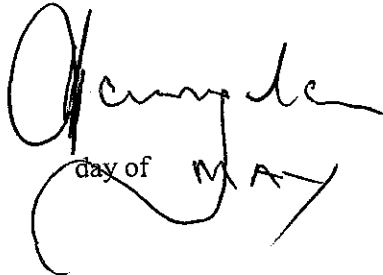
Dated this

10TH

day of

MAY

2006



AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**INCOME STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	Note	2005 \$	2004 \$
Revenues From Ordinary Activities	2	2,139,578	2,075,150
Employee Benefits Expense		(506,940)	(358,673)
Depreciation and Amortisation Expenses		(65,680)	(58,867)
Other Expenses from Ordinary Activities		(1,780,121)	(1,480,903)
PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE INCOME TAX EXPENSE	3	(213,163)	176,707
INCOME TAX EXPENSE RELATING TO ORDINARY ACTIVITIES	1(a)	-	-
PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER INCOME TAX EXPENSE		(213,163)	176,707
Total revenues, expenses and valuation adjustments recognised directly in equity		-	-
TOTAL CHANGES IN EQUITY		(213,163)	176,707

This Statement of Financial Performance is to be read in conjunction with the Notes to the Financial Statements set out on pages 9 to 20

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**BALANCE SHEET
AS AT 31ST DECEMBER 2005**

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash	4	32,785	448,660
Receivables	5	288,253	100,442
Investments	6	749	749
Other	7	17,310	14,331
TOTAL CURRENT ASSETS		<u>339,097</u>	<u>564,182</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	8	866,684	902,533
TOTAL NON-CURRENT ASSETS		<u>866,684</u>	<u>902,533</u>
TOTAL ASSETS		<u>1,205,781</u>	<u>1,466,715</u>
CURRENT LIABILITIES			
Payables	9	121,337	79,197
Provisions	10	14,152	10,394
Other	11	14,958	122,627
TOTAL CURRENT LIABILITIES		<u>150,447</u>	<u>212,218</u>
NON-CURRENT LIABILITIES			
Other	11	33,000	19,000
TOTAL NON-CURRENT LIABILITIES		<u>33,000</u>	<u>19,000</u>
TOTAL LIABILITIES		<u>183,447</u>	<u>231,218</u>
NET ASSETS		<u>1,022,334</u>	<u>1,235,497</u>
EQUITY			
Retained profits	12	<u>1,022,334</u>	<u>1,235,497</u>

This Statement of Financial Position is to be read in conjunction with the Notes to the Financial Statements set out on pages 9 to 20

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	Note	2005 \$	2004 \$
Cash Flows from Operating Activities			
Receipts from Capitation Fees		766,186	766,186
Receipts from Promotional and Sundry Activities		1,074,084	1,291,020
Interest Received		12,110	16,297
Dividends Received		-	47
Receipts from Government Grants		209,806	1,600
Receipts from recovery of PPCA legal fees		63,240	-
Payments to Employees and for Promotional and Other Expenses		<u>(2,511,471)</u>	<u>(1,830,579)</u>
Net Cash (Used in)/Provided by Operating Activities	13(a)	<u>(386,045)</u>	<u>244,571</u>
Cash Flows from Investing Activities			
Proceeds from sale of property plant & equipment		-	9,091
Payment for property, plant & equipment		<u>(29,830)</u>	<u>(51,677)</u>
Net Cash (Used in)/Provided by Investing Activities		<u>(29,830)</u>	<u>(42,586)</u>
Net (Decrease)/Increase in Cash Held		(415,875)	201,985
Cash at Beginning of Year		448,660	246,675
CASH AT END OF YEAR	13(b)	<u>32,785</u>	<u>448,660</u>

This Statement of Cash Flows is to be read in conjunction with the Notes to the Financial Statements set out on pages 9 to 20

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2005

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board. The financial report is for the entity Australian Hotels Association National Body as a single entity.

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

Basis of Preparation

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given at exchange of assets.

Statement of Compliance

The financial report complies with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standard ("AIFRS"). Compliance with AIFRS ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards ("IFRS").

In accordance with the requirements of AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards, adjustments to the Association account resulting from the introduction of IFRS have applied retrospectively to 2004 comparative figures. This account is the first financial statement prepared in accordance with Australian equivalents to IFRS. Reconciliations of AIFRS equity and profit for 31 December 2004 to the balances reported in the 31 December 2004 financial report are detailed in Note 2(k) below.

(a) Income Tax

The Association is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

(b) Employee Entitlements

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries and annual leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

NOTES TO OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Property

Freehold land and buildings are measured on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. It is the policy of the Association to have an independent valuation every five years, with annual appraisals being made by the committee.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any revaluation of freehold land and buildings has not taken account of the potential capital gains tax on assets acquired after the introduction of capital gains tax.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amount.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

(d) Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated on a straight line basis over their useful lives to the Association commencing from the time the asset is held ready for use.

The Depreciation rates used for each class of depreciable asset are:

Class of Asset	Depreciation Rate
Building – Barton	2.5% - 10%
Motor Vehicles	15%
Office Equipment	10% - 27%
Building – Darwin	2.5%

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(e) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Association are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are amortised on a straight line basis over their estimated useful lives where it is likely that the Association will obtain ownership of the asset or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(f) Cash

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or financial institutions, investment in money market instruments maturing within less than two months, net of bank overdrafts.

(g) Net Grant Income

During the year the Association received grant funds for the NSSF, SWEEP, COMMERCIAL COOKERY and GREENHOUSE Projects. Net funds received during the year have been recognised as revenue in the Statement of Financial Performance. In the year of completion of a project any surplus or deficit will also be recognised in the Statement of Financial Performance.

(h) 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.

(i) Comparative Figures

Comparative figures supplied reflect the accounting period for the twelve months ended 31st December 2004. Comparative figures may be adjusted to enhance comparability.

(j) Revenue Recognition

Revenue from the state branches is recognised on a receipt basis and is allocated to the relevant period. Revenue from the sponsorships is recognised upon the execution of the contracts to the corporate sponsors.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Income from providing a service is recognised upon the delivery of goods to customers.

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

(k). Impact of adoption of AIFRS

The impacts of adopting AIFRS on the total members' accumulated funds and profit after tax as reported under previous Australian Generally Accepted Accounting Principles ("AGAAP") are illustrated below.

(i) Reconciliation of retained profits as presented under previous AGAAP to that under AIFRS

	31 December 2004	1 January 2004
	\$	\$
Total retained profits under previous AGAAP	1,235,497	1,058,790
<i>Adjustments to retained earnings (net of tax)</i>	-	-
Total retained profits under AIFRS	1,235,497	1,058,790

There are no material differences between the total equity presented under AIFRSs and total equity presented under previous AGAAP.

(ii) Reconciliation of profit before tax under previous AGAAP to that under AIFRS

	31 December 2004
	\$
Prior year profit before tax as previously reported	176,708
<i>Adjustments</i>	-
Prior year profit before tax under AIFRS	176,708

(iii) Explanation of material adjustment to the cash flow statement

There are no material differences between the cash flow statement presented under AIFRS and the cash flow statement presented under previous GAAP.

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005 \$	2004 \$
NOTE 2: REVENUE		
Operating activities		
Affiliation Fees	2,400	2,400
Capitation Fees	766,186	766,186
Dividends Received	-	47
Government Grants Income	209,806	1,600
Interest Received	2a 12,110	16,297
Promotional and Sundry Income	1,016,738	1,288,620
Recovery of PPCA legal fees	132,338	-
Total Revenue	<u>2,139,578</u>	<u>2,075,150</u>
(a) Interest from:		
Other persons	<u>12,110</u>	<u>16,297</u>

**NOTE 3: PROFIT/LOSS FROM ORDINARY
ACTIVITIES**

Profit/Loss from ordinary activities before income tax expense has been determined after:

Auditor's Remuneration –		
Audit of Financial Statements	8,000	8,500
Other Services	6,500	-
Depreciation	65,679	58,867
Donations	98,379	102,150
Liberal Party - \$55,637		
Labor Party - \$16,636		
National Party - \$ 6,000		
Other - \$20,106		
Employee Benefits paid to Holders of Offices		
Salary and Wages	85,000	78,000
Employee Benefits paid to employees (Other than Holders of Offices)		
Salaries and Benefits	442,533	321,343
Accrued Annual Leave	3,757	10,394
Superannuation	64,407	37,330
Legal fees	129,481	50,455
Loss on Sale of Non-Current Assets	-	5,439
Other Administrative Expenses	1,355,751	1,166,512
Subscriptions	93,254	59,453
	<u>2,352,741</u>	<u>1,898,443</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005	2004
	\$	\$
NOTE 4: CASH		
Cash on Hand	1,000	600
Cash at Bank	31,785	448,060
	<u>32,785</u>	<u>448,660</u>
NOTE 5: RECEIVABLES - CURRENT		
GST Refundable	23,998	25,294
Trade Debtors	309,005	75,148
Less: Provision for Doubtful Debts	(44,750)	-
	<u>264,255</u>	<u>75,148</u>
	<u>288,253</u>	<u>100,442</u>
NOTE 6: INVESTMENTS		
Shares in Listed Companies – at cost	<u>749</u>	<u>749</u>
NOTE 7: OTHER ASSETS		
Prepayment	<u>17,310</u>	<u>14,331</u>
	<u>17,310</u>	<u>14,331</u>
NOTE 8(a): PROPERTY, PLANT & EQUIPMENT		
Building, Barton – at cost	1,067,166	1,067,166
Less: Accumulated Depreciation	328,157	292,921
	<u>739,009</u>	<u>774,245</u>
Motor Vehicles – at cost	78,831	78,831
Less: Accumulated Depreciation	20,525	8,700
	<u>58,306</u>	<u>70,131</u>
Office Equipment – at cost	323,180	293,350
Less: Accumulated Depreciation	292,653	275,385
	<u>30,527</u>	<u>17,965</u>
Building, Darwin – at cost	54,011	54,011
Less: Accumulated Depreciation	15,169	13,819
	<u>38,842</u>	<u>40,192</u>
Total Property, Plant & Equipment	<u>866,684</u>	<u>902,533</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST DECEMBER 2005**

	2005	2004
	\$	\$
<hr/>		
NOTE 8(a): PROPERTY, PLANT & EQUIPMENT (cont'd)		
Revaluation of land and buildings		
<p>Australian Hotels Association – National Office engaged JLLRLD Pty Limited trading as Jones Lang LaSalle in association with Ray L Davis, an accredited independent valuer, to determine the fair value of the Barton property. Fair value is determined directly by reference to market-based evidence, which is the amounts for which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date. The fair value was determined as \$1,130,000. The effective date of the revaluation was 1st may 2006.</p>		
NOTE 8(b): PROPERTY, PLANT & EQUIPMENT RECONCILIATIONS		
Building, Barton		
Carrying amount at beginning	774,245	809,503
Less: Depreciation	<u>(35,236)</u>	<u>(35,258)</u>
Carrying amount at end of year	<u>739,009</u>	<u>774,245</u>
Motor Vehicles		
Carrying amount at beginning	70,131	48,463
Plus: Additions	-	45,832
Less: Depreciation	(11,825)	(9,634)
Less: Disposals	<u>-</u>	<u>(14,530)</u>
Carrying amount at end of year	<u>58,306</u>	<u>70,131</u>
Office Equipment		
Carrying amount at beginning	17,965	24,744
Plus: Additions	29,830	5,845
Less: Depreciation	<u>(17,268)</u>	<u>(12,624)</u>
Carrying amount at end of year	<u>30,527</u>	<u>17,965</u>
Building, Darwin		
Carrying amount at beginning	40,192	41,542
Less: Depreciation	<u>(1,350)</u>	<u>(1,350)</u>
Carrying amount at end of year	<u>38,842</u>	<u>40,192</u>
Total Property, Plant & Equipment	<u>866,684</u>	<u>902,533</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005	2004
	\$	\$
NOTE 9: PAYABLES		
CURRENT		
Sundry Creditors	121,337	79,197
	<u>121,337</u>	<u>79,197</u>
NOTE 10: PROVISIONS		
CURRENT		
Provision for Accrued Annual Leave	14,152	10,394
	<u>14,152</u>	<u>10,394</u>
NOTE 11: OTHER LIABILITIES		
CURRENT		
Income in Advance	-	68,706
Past President's Allowance	-	36,623
PAYG Withholdings/FBT Payable	12,958	15,298
ICHM Scholarship Fund	2,000	2,000
	<u>14,958</u>	<u>122,627</u>
NON-CURRENT		
ICHM Scholarship Fund	3,000	4,000
AHA-NT (Darwin Property Payment)	30,000	15,000
	<u>33,000</u>	<u>19,000</u>
NOTE 12: RETAINED PROFITS		
Retained profits at the beginning of the year	1,235,497	1,058,790
(Loss) Profit for the year	(213,163)	176,707
Retained profits at the end of the year	<u>1,022,334</u>	<u>1,235,497</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005	2004
	\$	\$
NOTE 13: NOTES TO THE STATEMENT OF CASH FLOWS		
(a) Reconciliation of Net Cash provided by Operating Activities to (Loss) after Income Tax		
(Loss)/Profit after Income Tax	(213,163)	176,708
Non Cash Flows in (Loss):		
Write-downs to recoverable amount	41,032	-
Loss on Sale of Non-Current Assets	-	5,439
Depreciation	65,679	58,867
Changes in Assets & Liabilities:		
(Increase)/Decrease in Trade Debtors	(230,139)	90,247
(Increase)/Decrease in GST Refundable	1,296	50,950
(Increase)/Decrease in Prepayments	(2,979)	2,526
(Decrease) in Sundry Creditors	(26,566)	(188,597)
Increase in Provisions	3,758	8,097
(Decrease)/Increase in Other Current Liabilities	(38,963)	26,334
Increase in Other Non-Current Liabilities	14,000	14,000
Net Cash (Used in)/Provided by Operating Activities	<u>(386,045)</u>	<u>244,571</u>

Credit stand-by and financing facilities

The Association has no credit stand-by or financing facilities in place.

(b) Reconciliation of Cash

Cash at the end of financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash on Hand	1,000	600
Cash at Bank and on Deposit	31,785	448,060
	<u>32,785</u>	<u>448,660</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2005**

NOTE 14: SEGMENT REPORTING

The Association is the representative body for hotels and other associated hospitality entities in Australia.

NOTE 15: RELATED PARTIES

Amounts paid to the Queensland Branch for Accommodation Division Administration expenses during the year were \$39,972.99.

All State Branches receive remuneration for actual expenses incurred and these amounts are disclosed in the relevant expense category of the Statement of Financial Performance.

NOTE 16: INFORMATION TO BE PROVIDED TO THE MEMBERS OR REGISTRAR

In accordance with the requirements of the schedule 1B Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which reads:

- 1) A member of an reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit;
- 2) A reporting unit shall, on the application made under subsection (1) by a member of the reporting unit or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as prescribed;
- 3) A Registrar may only make an application under subsection (1) at the request of a member of the reporting concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

NOTE 17: CONTINGENT LIABILITIES

There were no material contingent liabilities as at the date of this report.

NOTE 18: FINANCIAL INSTRUMENTS

The nature of the financial instruments of the Association are such that no disclosure is made of their accounting policies, terms and conditions as such disclosure will not provide relevant information to the users of these financial statements.

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST DECEMBER 2005**

NOTE 19: FINANCIAL INSTRUMENTS

(a) Terms, Conditions and Accounting Policies

The Association's accounting policies, including the terms and conditions of each class of financial asset, financial liability and equity instrument are as follows:

Recognised Financial Instruments	Notes	Accounting Policies	Terms and Conditions
i) Financial Assets			
Receivables	5	Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debt is recognised when collection of the full nominal amount is no longer probable	N/A
ii) Financial Liabilities			
Payables	9	Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.	N/A

(b) Interest Rate Risk

The Association's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Non-interest Bearing	
	2005 %	2004 %	2005 \$	2004 \$	2005 \$	2004 \$
i) Financial Assets						
Cash at bank	3.50	3.50	31,785	448,060	-	-
Receivables	-	-	-	-	264,255	75,148
ii) Financial Liabilities						
Payables	-	-	-	-	121,337	79,197

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL OFFICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST DECEMBER 2005**

NOTE 19: FINANCIAL INSTRUMENTS (cont'd)

(c) Net Fair Values

For all financial assets and liabilities, the net fair value approximates their carrying value.

(d) Credit Risk

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 of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The Association does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Association.

NOTE 20: ASSOCIATION DETAILS

The registered office and principal place of business of the Association is:

Australian Hotels Association
24 Brisbane Avenue
Barton ACT 2600

RSM Bird Cameron

Chartered Accountants

Level 1, 103-105 Northbourne Avenue Canberra ACT 2601
GPO Box 200 Canberra ACT 2601
T +61 2 6247 5988 F +61 2 6247 3703
www.rsmi.com.au

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

Scope

The financial report and Committee of Management' responsibility

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements, Committee of Management Statement and the Operating Report for Australian Hotels Association – National Body for the year ended 31 December 2005. The Committee of Management is responsible for the preparation and true and fair presentation of the financial report in accordance with the Industrial Relations Act 1996(NSW) and the Workplace Relations Act 1996(Cth). This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the Association. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Industrial Relations Act 1996(NSW) and the Workplace Relations Act 1996(Cth), including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the company's and the consolidated entity's financial position, and of their performance as represented by the results of their operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the directors.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

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scheme approved under
Professional Standards
Legislation

Birdanco Nominees Pty Ltd
ABN 33 009 321 377
Practising as
RSM Bird Cameron
ABN 65 319 382 479

Major Offices in:
Perth, Sydney,
Melbourne, Adelaide
and Canberra

RSM Bird Cameron is an independent
member firm of RSM International, an
affiliation of independent accounting and
consulting firms.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements, the Industrial Relations Act 1996(NSW) and the Workplace Relations Act 1996(Cth).

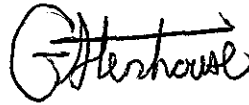
Audit Opinion

In our opinion, the financial report of Australian Hotels Association – National Body is in accordance with:

- a) the Industrial Relations Act 1996(NSW) and the Sections 253-254 of Schedule 1B of the Workplace Relations Act 1996(Cth), including:
 - i. giving a true and fair view of the Association's financial position as at 31 December 2005 and of their performance for the year ended on that date; and
 - ii. complying with Accounting Standards in Australia and the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996(Cth); and
- b) other mandatory financial reporting requirements in Australia.

Canberra, ACT

RSM Bird Cameron
Chartered Accountants



Dated: 10TH MAY 2006

Ged Stenhouse
Partner

RSM Bird Cameron

Chartered Accountants

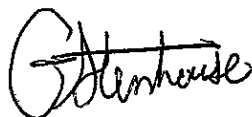
Level 1, 103-105 Northbourne Avenue Canberra ACT 2601
GPO Box 200 Canberra ACT 2601
T +61 2 6247 5988 F +61 2 6247 3703
www.rsmi.com.au

Auditor's Disclaimer

The additional financial data presented in the following pages is in accordance with the books and records of AHA which have been subjected to the auditing procedures applied in our audit of AHA for the year ended 31 December 2005. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person, (other than to the AHA), in respect of such data, including any errors or omissions therein however caused.

Canberra, ACT

RSM Bird Cameron
Chartered Accountants



Dated: 10TH MAY 2006

G. Stenhouse
Partner

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Legislation

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consulting firms.

AUSTRALIAN HOTELS ASSOCIATION - NATIONAL BODY

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**Unaudited Detailed Statement of Financial Performance for
National Office**

**Unaudited Detailed Statement of Financial Performance for
National Marketing and Convention**

**Unaudited Detailed Statement of Financial Performance for
Greenhouse Projects**

**Unaudited Detailed Statement of Financial Performance for
NSSS**

**Unaudited Detailed Statement of Financial Performance for
SWEEP**

**Unaudited Detailed Statement of Financial Performance for
Commercial Cookery**

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**UNAUDITED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005	2004
	\$	\$
NATIONAL OFFICE		
Affiliation Fees	2,400	2,400
Capitation Fees	766,186	766,186
Dividends Received	-	47
Endorsements	4,669	74,962
Hotel News Advertising	60,570	68,510
Interest Received	12,110	16,298
Net Grants Income	18,254	1,600
Net Profit National Marketing & Convention	451,885	534,476
National Industry Skills Execution of Contracts	5,600	1,938
Recovery of PPCA legal fee	132,338	-
Rent – 24, Brisbane Avenue, Barton	10,167	5,098
TOTAL REVENUE	1,464,179	1,471,515

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**UNAUDITED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005 \$	2004 \$
NATIONAL OFFICE (CONT'D)		
TOTAL REVENUE brought forward	1,464,179	1,471,515
EXPENDITURE		
Accommodation Division President (Remuneration Holder of Office)	10,000	5,500
Accountancy Fees	39,180	44,967
Accrued Annual Leave	3,757	10,394
Accommodation Division Survey/Operational Costs	41,346	72,305
Auditor's Remuneration	14,500	8,500
Bank Charges	6,601	6,583
Body Corporate & Outgoings	21,790	22,625
Depreciation	29,093	22,258
Depreciation – Building	36,586	36,609
Doubtful Debts	41,032	-
Fringe Benefits Tax	8,487	7,328
Insurance	32,440	30,667
Industrial Relations	12,554	29,767
Legal Costs	199,002	50,455
Light & Power	2,616	2,861
Loss on Sale of Non-Current Assets	-	5,439
Media, Training & Monitoring	32,690	35,191
Office Expenses	25,284	9,402
Postage & Freight	24,055	18,643
President – PA (Remuneration Holder of Office)	27,500	27,500
Presidential Allowance (Remuneration Holder of Office)	27,500	27,500
Printing & Stationery	9,251	16,020
Publications	121,342	88,634
Repairs & Maintenance	3,886	1,743
Representations	98,379	102,150
Research & Special Projects	10,500	886
Salaries, Benefits & On-Costs (Employees)	506,940	358,673
Secretary/Treasurer (Remuneration Holder of Office)	10,000	7,500
Senior Vice President (Remuneration Holder of Office)	10,000	10,000
Staff Recruitment	35,837	20,752
Subscriptions	93,254	59,453
Telephone	15,821	22,146
Travel & Meetings	126,119	132,357
TOTAL EXPENDITURE	<u>1,677,342</u>	<u>1,294,808</u>
(LOSS) PROFIT FOR YEAR	<u>(213,163)</u>	<u>176,707</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**UNAUDITED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005 \$	2004 \$
NATIONAL MARKETING AND CONVENTION		
REVENUE		
Corporate Sponsorship	840,000	1,014,654
Delegate Registration	95,732	123,458
	<u>935,732</u>	<u>1,138,112</u>
EXPENDITURE		
Audio Visual & Slide Production	24,825	23,769
Consultants (External Contractors)	33,383	39,118
Delegate Transport	5,363	3,529
Entertainment, Theming & Production	29,280	14,180
Equipment Hire	919	1,205
Food, Beverage, Golf & Theme Parks	179,371	196,732
Ground Transport	12,664	7,044
Insurance	-	118
Marketing Body Corporate	1,969	7,826
National Awards for Excellence	46,085	40,866
Postage & Freight	1,445	1,801
Printing & Stationery	13,605	15,832
Speakers	5,000	5,500
Telephone	933	3,482
Travel, Accommodation & Consultants	114,476	221,532
VIP Events	12,713	19,231
VIP Gifts	1,816	1,871
	<u>483,847</u>	<u>603,636</u>
TOTAL EXPENDITURE		
NET PROFIT FOR YEAR	<u>451,885</u>	<u>534,476</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**UNAUDITED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005	2004
	\$	\$
GREENHOUSE PROJECTS GRANT		
REVENUE		
Grant Income	-	1,600
	-	1,600
EXPENDITURE		
Completion of Case Studies	-	-
Project Manager Consultant Fee	-	-
Project Manager Travel	-	-
TOTAL EXPENDITURE	-	-
NET GRANT INCOME	-	1,600

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**UNAUDITED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005 \$	2004 \$
NSSS PROJECT GRANT		
REVENUE		
Grant Income	85,200	-
Interest	-	-
	<u>85,200</u>	<u>-</u>
EXPENDITURE		
Bank Charges	-	-
Consultancy Fees	75,900	-
Marketing	-	-
Office Expenses	-	-
Printing & Stationery	-	-
Travel & Accommodation	-	-
	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>75,900</u>	<u>-</u>
NET GRANT INCOME	<u>9,300</u>	<u>-</u>

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**UNAUDITED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005 \$	2004 \$
SWEEP GRANT		
REVENUE		
Grant Income	121,304	73,673
Interest	-	-
	<u>121,304</u>	<u>73,673</u>
EXPENDITURE		
Management Fees	-	-
Marketing	38,229	13,531
Office Expenses	2,528	6,880
Salaries (Employees)	66,382	46,465
Telephone & Communication	207	1,435
Travel & Accommodation	8,101	5,362
	<u>115,447</u>	<u>73,673</u>
TOTAL EXPENDITURE		
	<u>5,857</u>	<u>-</u>
NET GRANT INCOME		

AUSTRALIAN HOTELS ASSOCIATION – NATIONAL BODY

**UNAUDITED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2005**

	2005	2004
	\$	\$
COMMERCIAL COOKERY GRANT		
REVENUE		
Grant Income	3,302	-
Interest	-	-
	<u>3,302</u>	<u>-</u>
EXPENDITURE		
Admin Support	205	-
Bank Charges	-	-
Cook/Chef Pilot Initiative	-	-
External Contractors/Salaries Staff	-	-
Travel & Accommodation	-	-
	<u>205</u>	<u>-</u>
TOTAL EXPENDITURE	<u>205</u>	<u>-</u>
NET GRANT INCOME	<u>3,097</u>	<u>-</u>



Australian Government

Australian Industrial Registry

Level 36, 80 Collins Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401
Email: melbourne@air.gov.au

Mr Bevan Douglas
Secretary
Australian Hotels Association
PO Box 4286
MANUKA ACT 2603

Dear Mr Douglas,

**Australian Hotels Association
Financial Report for the Year Ended 31st December 2005 - FR2005/619
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial report of the Australian Hotels Association for the year ended 31st December 2005. The documents were lodged in the Industrial Registry on 29th June 2006. I apologise for the delay in responding.

The documents have been filed.

Statement of Loans, Grants and Donations

The content of the statement has been noted and has been placed on a Registry file that is not available to the general public.

I make the following comments to assist you in preparing financial documents in the future. You do not need to take any further action in respect of the documents which have been lodged.

Secretary's Certificate – Date of Circulation of Documents to Members

As you know, section 268(c) of the RAO Schedule requires the Secretary to lodge a certificate stating that the documents are those provided to members and presented to a meeting as required by section 266. In order to verify that documents have been prepared, circulated and presented to a meeting in accordance with the timeline requirements of the RAO Schedule, you are requested to include in the certificate the date upon which the documents were circulated to members.

Secretary's Certificate – Dating of Documentation

The Secretary's Certificate is undated. Would you please ensure in future that the Certificate is both signed and dated.

Accounting Officer's Certificate

As advised last year, the Accounting Officer's Certificate was a document required under the former financial reporting requirements of the *Workplace Relations Act 1996*. This certificate is not required under the RAO Schedule as it has, in effect, been replaced by the Operating Report.

Notice under Section 272(5) of the RAO Schedule

Note 16 includes what is intended to be an extract of subsections 272(1), (2) and (3) of the RAO Schedule. What is included, however, is an extract of section 274 of the *Workplace Relations Act 1996* as it existed prior to the introduction of the RAO Schedule.

With the introduction of the RAO Schedule, the wording and section numbering have changed. You are therefore requested in future to set out the subsections word for word as follows:

272 Information to be provided to members or Registrar

(1) A member of a reporting unit, or a Registrar, 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).

Timing of Financial Documents - Lodgement of Documents in the Registry

Section 268 of the RAO Schedule requires the Branch to lodge its financial documents with the Registry within 14 days of the date of the Committee of Management meeting at which they were presented (that is, by 24th May 2006). The documents were not lodged with the Registry, however, until 29th June 2006. You are requested to lodge documents within the 14 day period in future.

Please do not hesitate to contact me by email at robert.pfeiffer@air.gov.au or on (03) 8661 7817 if you wish to discuss this letter.

A copy of the financial report has been placed on the website maintained by the Industrial Registry at <http://www.e-airc.gov.au/024Nfed>.

Yours sincerely,



for
Robert Pfeiffer
Statutory Services Branch

6 December 2006