



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

Mr Richard Layton  
Secretary  
Australian Hotels Association  
Victorian Branch  
PO Box 18067,  
45 Collins Street East  
MELBOURNE VIC 8003

Dear Mr Layton

**RE: The Australian Hotels Association - Victorian Branch - Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule) - Financial reports for the year ended 30 June 2004 - FR2004/273**

I have received the financial reports of your branch for year ended 30 June 2004. The documents were lodged in the Industrial Registry on 18 October 2004.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the reports. I make these comments to assist you when you next prepare financial reports and you do not need to take any further actions in respect of the financial reports already lodged.

**1. Operating report**

**(a) Review of principal activities**

The report should have contained a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of the activities (emphasis added). The information provided does not sufficiently address these matters.

**(b) Members advice**

Paragraph Four on Page Three of the Committee Report provides that "a financial member have the right to resign. The member will inform the Association in writing." It is our view that this requirement necessitates, as a minimum, the inclusion of a reference to the specific rule in the rules of the reporting unit which makes provision for the resignation of members. Of course, if you choose to reproduce the whole of the relevant rule that would clearly satisfy the requirements of that provision.

**(c) Trustee of Superannuation entity or exempt public sector superannuation scheme**

The operating report should also give details (including details of the position held) of any officer or member of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme (refer s254(2)(d) of the RAO Schedule), where there is a criteria the trustee is an officer or member of the organisation.

## 2. **Auditor's Report**

### (a) **Audit opinion**

The opinion expressed by the auditor in their report has been drafted in terms of the previous requirements of the Act. Section 257(5) of the RAO Schedule now sets the matters on which an auditor is required to state an opinion. An example of acceptable wording would be as follows:

*"In our opinion the general purpose financial report presents fairly in accordance with Australian Accounting Standards and other requirements of the RAO Schedule."*

I have forwarded a copy of this letter to your auditors.

## 3. **Insufficient time before documents presented to meeting**

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements. From the information available, the reports were audited on 1 October 2004 and presented to a meeting on 5 October 2004. We also note the Committee of Management certificates were dated 30 September 2004. Therefore, it would appear that it is not possible the reports were provided to members at least 21 days before the meeting (refer to s265(5)(a) of the RAO Schedule).

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

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, please contact me on 03 8861 7989.

Yours sincerely



Amy Lee  
Statutory Services Branch  
10 November 2004

cc: Mr C Scholes-Robertson  
Grant Thornton  
Chartered Accountants  
GPO BOX 4369  
Melbourne VIC 3001



# AUSTRALIAN HOTELS & HOSPITALITY ASSOCIATION Inc.

ABN 79 948 978 376

FR 2004/273

Recd 19/10/04

Mr Shane Ellard  
Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
Melbourne  
3000



BY HAND

18 October 2004

Dear sir,

**Australian Hotels Association (Victoria):  
Financial Report and Secretary's Certificate**


The Annual General Meeting of the AHA (Vic) was held on 5 October 2004.

Enclosed, please find the following documentation which is hereby lodged in accordance with the requirements of section 268 contained in Schedule 1B of the Workplace Relations Act 1996:

1. The full report of the AHA (Vic);
2. my certificate in accordance with the provisions of Section 268(c) of the abovementioned Schedule. This certificate replaces my certificate contained in page 13 of the above report which I erroneously signed prior to the Annual General Meeting of our members.

I trust that the above is in order.

Yours faithfully,

  
Richard Layton  
Secretary  
AHA (Vic)

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**CERTIFICATE OF SECRETARY**

I,

Richard Layton,

being a Secretary of the Australian Hotels Association (Victoria Branch) certify:

1. that the documents lodged herewith are copies of the full report referred to in section 268 of Schedule 1B of the Workplace Relations Act 1996; and
2. that the full report was provided to members on 5 October 2004; and
3. that the full report was presented to an Annual General Meeting of the Australian Hotels Association (Victoria Branch) on 5 October 2004 in accordance with section 266 of Schedule 1B of the Workplace Relations Act 1996.



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Richard Layton  
Secretary

15/10/04

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Date

Financial Report

**AUSTRALIAN HOTELS ASSOCIATION**

**(VICTORIA BRANCH)**

30 June 2004

Grant Thornton 

**AUSTRALIAN HOTELS ASSOCIATION**

**(VICTORIA BRANCH)**

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2004**

**CONTENTS**

Committee Report	2-3
Statement of Financial Performance	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to and Forming Part of the Financial Statements	7-10
Statement by Members of the Committee	11-12
Secretary Certificate	13
Auditors' Report	14-15

# AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

## COMMITTEE REPORT

Your committee members submit the financial report of the Australian Hotels Association (Victoria Branch) for the financial year ended 30 June 2004.

### COMMITTEE MEMBERS

The names of committee members throughout the year and at the date of this report are:

Mr Bill Bell	Mr Peter Doyle	Mr John Hadimioglu
Mr Euan Gronow	Mr John Dickson	Mr Peter McIntyre
Mr Greg Arnfield	Mr John Payne	Mr Peter Nash
Mr Keith Barrett	Mr Paul Hunter	Mr Ray Sharawara
Mr Tom Doolan (Resigned October 2003)	Mr Ian Larkin	Mr George Ramia
Mr Steve Beaumont	Mr Dennis Madden	Mr Wayne Sharp
Mr Peter Houghton	Mr Bruce Mathieson jnr	Mr John Bresnan
Mr Peter De Been (Resigned July 2004)	Mr Tom Payne	Mr Peter Williams
Mr Brendan Hanrahan	Mr Pat Sheehan	Mr Frank Aidone
Mr Rick Munday	Mr David Shannon	Mr Proko Athanasakos
Ms Carolyn Nikakis	Mr Alan Giles	Mr Ross Blair-Holt
Mr Brian Hiscock (Resigned June 2004)	Mr Rudy Markl	Mr Jim Hogan
Mr Mark Robertson	Mr Barlow Telford	Ms Carmelita Keppell
Mr Chris O'Dwyer (Resigned February 2004)	Mr Shane Whelan	Mr John Nicholson
Mr Alan Stocks	Mr Bernie Taylor	Mr Alan Jones (Resigned May 2004)
Mr John Taylor	Mr Peter Burnett	Mr John Ribbands
Mr Bob Vagg	Mr Don Carrazza	Mr Paul Judd (Appointed October 2003)
Mr Kevin Worthington (Deceased May 2004)	Mr Ray Dodd	Mr George Szeitli
Mr Jonathan Ashley	Mr Anthony Molan	Mr Darren Thomas
Mr Peter Beretta	Mr Alex Robertson	Mr Noel Williams
Mr Ed Davis	Mr Michael Holman	Mr Allan Knights
Mr David Canny	Mr Warwick Hunter	Mr Michel Koopman (Resigned Feb 2004)
Mr Anthony Kennedy	Mr Richard Layton	Mr Damian O'Keefe
Mr Tony Molan	Mr Peter Moore (Resigned March 2004)	Mr Sam Zurcas
Mr Ian Shannon	Ms Amy Robson (Appointed Oct 2003)	Ms Catherine MacNeil (Appointed Feb 2004)
Mr P Crinnis (Appointed June 2004)	Mr D Washington	

### PRINCIPAL ACTIVITIES

The principle activities of the association during the financial year were:  
To provide membership services to members of the association.

### SIGNIFICANT CHANGES

No significant change in the nature of these activities occurred during the year.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**COMMITTEE REPORT**

**BRANCH MEMBERS**

As at 30 June 2004 the number of members of the branch was 743.  
Financial members have the right to resign. The member will inform the Association in writing.

**EMPLOYEES**

The Association has no employees as at 30 June 2004.

**OPERATING RESULT**

The surplus after providing for income tax amounted to Nil.

Signed in accordance with a resolution of the Members of the Committee.

  
\_\_\_\_\_  
PETER BURNETT  
President

30-09-04  
\_\_\_\_\_  
DATE

  
\_\_\_\_\_  
RICHARD LAYTON  
Treasurer

30-9-2004  
\_\_\_\_\_  
DATE



**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
Revenues from ordinary activities	2	857,411	952,806
Expenses from ordinary activities	3	857,411	952,806
Profit from ordinary activities before income tax expense		-	-
Income tax expense relating to ordinary activities		-	-
Net profit from ordinary activities after income tax expense attributable to the association		-	-
Total changes in equity of the association		-	-

*The accompanying notes form part of these financial statements*

AUSTRALIAN HOTELS ASSOCIATION (VICTORIAN BRANCH)

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
TOTAL ASSETS		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>-</u>	<u>-</u>
MEMBERS FUNDS			
Retained profits		<u>-</u>	<u>-</u>
TOTAL MEMBERS FUNDS		<u>-</u>	<u>-</u>

*The accompanying notes form part of these financial statements*

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIAN BRANCH)**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net cash provided by (used in) operating activities		-	-
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net cash (used in) investing activities		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net cash provided by (used in) financing activities		-	-
<b>Net increase/(decrease) in cash held</b>		-	-
Cash at beginning of year		-	-
Cash at end of year		-	-

*The accompanying notes form part of these financial statements*

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2004**

**1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose 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 covers Australian Hotels Association (Victoria branch) as an individual entity. Australian Hotels Association (Victoria branch) is an unincorporated member association of the Industrial registrar.

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

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.

**(a) Income Tax**

No provision for income tax is necessary as the Association is exempt from tax under Section 50-15 of the Income Tax Assessment Act 1997.

**(b) Revenue**

Revenue from the sale of goods is recognised upon the delivery of the service to customers.

**(c) Comparatives**

Comparative figures, where appropriate, have been reclassified so as to be comparable with the figures presented for the current financial year.

**(d) 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 Tax 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.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2004**

**(e) Adoption of Australian equivalents to International Financial Reporting Standards**

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the beginning of the next financial year.

The committee along with its auditors, are assessing the significance of these changes and preparing for their implementation.

The committee members are of the opinion that there will be no significant impact on the association's accounting policies which will arise from the adoption of IFRS.

	2004	2003
	\$	\$
<b>2 REVENUE</b>		
Operating Activities:		
- Membership contributions	857,411	952,806
<b>Total revenue</b>	<b>857,411</b>	<b>952,806</b>

**3 PROFIT FROM ORDINARY ACTIVITIES**

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

**(a) Expenses**

AHA National Office contributions	185,009	232,005
Presidents allowance	24,000	24,000
Administration fees - Australian Hotel and Hospitality Association Inc.	648,402	696,801
<b>Expenses from ordinary activities</b>	<b>857,411</b>	<b>952,806</b>

**(b) Auditors Remuneration**

Amounts received or due and receivable by auditors of the firm for:

Audit Services	1,500	1,500
Other Services	-	-
	-	-

These audit fees have been borne by Australian Hotels and Hospitality Association Inc.

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
<b>4 COUNCIL MEMBERS REMUNERATION</b>		
Income paid or payable to council members of the entity by the entity and any related parties	174,000	72,618
Number of council members whose income from the entity or any related parties was within the following bands:		
\$0,000 - \$9,999	75	74
\$20,000 - \$29,999	1	1
\$40,000 - \$49,999	-	1
\$150,000 - \$159,999	1	-

**5 RELATED PARTY TRANSACTIONS**

(a) The council members of the Association during the financial year were:

Mr Bill Bell	Mr Peter Doyle	Mr John Hadimioglu
Mr Euan Gronow	Mr John Dickson	Mr Peter McIntyre
Mr Greg Arnfield	Mr John Payne	Mr Peter Nash
Mr Keith Barrett	Mr Paul Hunter	Mr Ray Sharawara
Mr Tom Doolan (Resigned October 2003)	Mr Ian Larkin	Mr George Ramia
Mr Steve Beaumont	Mr Dennis Madden	Mr Wayne Sharp
Mr Peter Houghton	Mr Bruce Mathieson jar	Mr John Bresnan
Mr Peter De Been (Resigned July 2004)	Mr Tom Payne	Mr Peter Williams
Mr Brendan Hanrahan	Mr Pat Sheehan	Mr Frank Aidone
Mr Rick Munday	Mr David Shannon	Mr Proko Athanasakos
Ms Carolyn Nikakis	Mr Alan Giles	Mr Ross Blair-Holt
Mr Brian Hiscock (Resigned June 2004)	Mr Rudy Markl	Mr Jim Hogan
Mr Mark Robertson	Mr Barlow Telford	Ms Carmelita Keppell
Mr Chris O'Dwyer (Resigned February 2004)	Mr Shane Whelan	Mr John Nicholson
Mr Alan Stocks	Mr Bernie Taylor	Mr Alan Jones (Resigned May 2004)
Mr John Taylor	Mr Peter Burnett	Mr John Ribbands
Mr Bob Vagg	Mr Don Carrazza	Mr Paul Judd (Appointed October 2003)
Mr Kevin Worthington (Deceased May 2004)	Mr Ray Dodd	Mr George Szeitli
Mr Jonathan Ashley	Mr Anthony Molan	Mr Darren Thomas
Mr Peter Beretta	Mr Alex Robertson	Mr Noel Williams
Mr. Ed Davis	Mr Michael Holman	Mr Allan Knights
Mr David Canny	Mr Warwick Hunter	Mr Damian O'Keefe
Mr Anthony Kennedy	Ms Army Robson (Appointed Oct 2003)	Mr Sam Zurcas
Mr Tony Molan	Mr Peter Moore (Resigned March 2004)	Mr D Washington
Mr Ian Shannon	Ms Catherine MacNeil (Appointed Feb 2004)	Mr Richard Layton
Mr P Crinnis (Appointed June 2004)	Mr Michel Koopman (Resigned Feb 2004)	

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2004**

**5 RELATED PARTY TRANSACTIONS (Cont.)**

- (b) An administration levy is paid to the Australian Hotels and Hospitality Association Inc. as disclosed in Note 3(a) to the accounts. This levy represents the surplus funds received from members subscriptions available to fund the activities of the Australian Hotels and Hospitality Association Inc.

**6 SEGMENT REPORTING**

The Association operates predominantly in one business and geographical segment being in the hotel industry providing services to members of the association within Victoria.

**7 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

Pursuant to the Workplace Relations Act 1996, prescribed information is available to members on request, as per subsection 272 (1) and (2) as follows:

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

**8 ASSOCIATION DETAILS**

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

Australian Hotels Association (Victoria Branch)  
Level 1, 1 Little Collins Street  
MELBOURNE VIC 3000

## AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)

### STATEMENT BY MEMBERS OF THE COMMITTEE

On 5 October 2004 the Committee of Management of Australian Hotels and Hospitality Association (Victoria Branch) passed the following in relation to the financial report of the reporting unit for the financial year ended 30 June 2004.

The Committee of Management declares in relation to the Financial Report as set out on pages 4 to 10 that in its opinion:

- (a) the financial report and notes comply with the applicable Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Australian Hotels Association (Victoria Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Australian Hotels Association (Victoria Branch) will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the Financial Report 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; and
  - (ii) the financial affairs of the Australian Hotels Association (Victoria Branch) have been managed in accordance with the rules of the organisation including the rules of branch concerned; and
  - (iii) the financial records of the Australian Hotels Association (Victoria Branch) have been kept and maintained in accordance with the Workplace Relations Act 1996 Schedule and the Workplace Relations Act 1996 Regulations; and
  - (iv) the financial records of the Australian Hotels Association (Victoria Branch) have been kept, as far as practicable, in a consistent manner.
  - (v) the information sought in any request of a member of the Australian Hotels Association (Victoria Branch) or a Registrar duly made under section 272 of the Workplace Relations Act 1996 Schedule has been furnished to the members or Registrar; and



**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

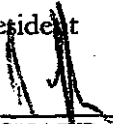
**STATEMENT BY MEMBERS OF THE COMMITTEE (cont.)**

- (vi) no orders have been made by the Commission under section 273 of the Workplace Relations Act 1996 Schedule during the period.

For Committee of Management:

  
\_\_\_\_\_  
PETER BURNETT  
President

30.09.04  
DATE

  
\_\_\_\_\_  
RICHARD LAYTON  
Treasurer


30.9.2004  
DATE

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**CERTIFICATE OF SECRETARY**

I, Richard Layton, being the Secretary of the Australian Hotels Association (Victoria Branch) certify:

1. that the documents lodged herewith are copies of the full report referred to in section 268 of the Workplace Relations Act 1996 Schedule; and
2. that the full report was provided to members on 5 October 2004; and
3. that the full report was presented to an Annual General Meeting of the Australian Hotels Association (Victoria Branch) on 5 October 2004; in accordance with section 266 of the Workplace Relations Act 1996 Schedule.

  
\_\_\_\_\_  
RICHARD LAYTON  
SECRETARY

30.9.2004  
\_\_\_\_\_  
DATE

**AUSTRALIAN HOTELS ASSOCIATION (VICTORIA BRANCH)**

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF AUSTRALIAN HOTELS ASSOCIATION  
(VICTORIA BRANCH)**

**Scope**

*The financial report and committees' responsibility*

The financial report comprises the statement of financial performance, statement of financial position, statement of cash flows, accompanying notes to the financial statements, and the Statement by the Committee of Management for the Australian Hotels Association (Victoria Branch) (the Association), for the year ended 30 June 2004.

The committee is responsible for the preparation and true and fair presentation of the financial report. 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. 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 Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position, and of its performance as represented by the results of its 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 committee.

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.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

In our opinion,

- (i) there were kept by the organisation in respect of the year ended 30 June 2004, satisfactory accounting records, details of the source and nature of the income of the organisation (including income from members) and the nature and purpose of expenditure, as required under subsection 252(1) of the Workplace Relations Act 1996, and
- (ii) all information and explanations were provided by the officers of the Association as required under subsection 272(1) and (2) of the Act, and
- (iii) the accounts and statements prepared under section 253 in relation to the year were properly drawn up so as to give a true and fair view of:
  - (a) the financial statements of the organisation as at the end of the year; and
  - (b) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (iv) the financial report presents fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements the financial position of Australian Hotels Association (Victoria Branch) as at 30 June 2004, and the results of its operations and cashflows for the year then ended.



GRANT THORNTON  
Chartered Accountants



C SCHOLES-ROBERTSON  
Registered Company Auditor No. 191710  
Partner

Melbourne

1 October

2004