



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Brian Kearney
Secretary
Australian Hotels Association
Victorian Branch
Level 1, 1 Little Collins Street
MELBOURNE VIC 3000

By facsimile: (03) 9654 1724

Dear Mr Kearney,

Re: Financial Documents - year ended 30 June 2005 (FR2005/243)
Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I have received the financial reports for the Victorian Branch of the Australian Hotels Association for the year ended 30 June 2005. The documents were lodged in the Registry on 24 October 2005 under s268 of Schedule 1B (RAO Schedule) of the Workplace Relations Act 1996.

This is the second lodgment by the branch of its audited financial reports under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003. Such financial accounts are also required to comply with the Industrial Registrar's *Reporting Guidelines* issued under s253 of the RAO Schedule.

For your assistance I also enclose a *Timeline* which sets out the fundamental financial reporting requirements of the RAO Schedule.

The documents have been filed.

Comments to assist future financial reports

The following comments may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

Provide reports to members 21 days before general meeting

Section 265(5) of the RAO Schedule requires the fully completed financial reports to be provided to members at least 21 days before being presented to a general meeting of members. It is noted that in the past two financial years this requirement has not been met, as follows:

Y/E 30 June 2004 – time between completion of reports and meeting – 0 days

Y/E 30 June 2003 – time between completion of reports and meeting – 4 days

In future financial years the branch must ensure that the documents are provided to members at least 21 days prior to their presentation to the general meeting.

Note: the financial reports may be presented to a Committee of Management Meeting if the rules of the branch have a provision that allows up to 5% of members to call a general meeting to be held to consider the report - see the *Timeline* and s266(3).

It would appear that the Victorian Branch Rules of the AHA do not currently contain a provision to this effect. While Rule 11 of the Branch Rules is broadly in accord with the requirements of s266(3) I note that it refers to a 'signed requisition of at least twenty-five *financial* members'. The Registrar has formed the view that s266(3) should not be interpreted as being limited to financial members. Therefore, if the branch wishes to present its financial reports for year ending 30 June 2005 and later financial years to a Committee of Management meeting (rather than a general meeting of members) it will be necessary for the branch to amend its rules in accordance with the requirements of s266(3).

Operating Report

In future financial years the branch must prepare an *Operating Report* in accordance with the requirements of s254 of the RAO Schedule and Regulation 159(2) of the RAO Regulations.

While the lodged documents included a 'Committee Report' that covered many of these requirements it should be clearly titled as an *Operating Report*. It should also provide the number of employees of the branch and give details of the right of members to resign from the branch/organisation under s174 of the RAO Schedule.

Committee of Management Statement

The chronology of the Committee of Management Statement was stated to be:

12 Sep 2005	Two members of the Committee signed and dated the Committee of Management Statement
11 Oct 2005	Committee passed resolutions relating to the Committee of Management Statement

It is unclear how the Committee members could have signed and dated the Statement *prior* to the resolution being passed.

References to Legislation

A number of references to legislation in the documents should be amended as follows:

	existing reference	amend to
<i>Audit Report</i>	s252 WR Act s272 WR Act	s252 RAO Schedule s272 RAO Schedule
<i>Designated Officer's Certificate</i>	s268 WR Act s266 WR Act	s268 RAO Schedule s266 RAO Schedule
<i>Committee of Management Statement</i>	s272 WR Act s273 WR Act	s272 RAO Schedule s273 RAO Schedule
<i>Note 7 to the Accounts</i>	s272 WR Act	s272 RAO Schedule

Disclosure of Expenditure

An organisation is required to separately disclose a wide range of expenditure items in the main body of the accounts – these include:

- Affiliation Fees or Subscriptions to political parties or industrial bodies
- Grants or Donations
- Employment benefits to *holders of office*
- Employment benefits to *employees (other than holders of office)*
- Legal costs
- Conferences - fees/allowance for attendance
- Conference Expenses
- Penalties imposed on the reporting unit by WR Act
- Capitation fees/membership subscriptions
- Levies imposed on the reporting unit

For further information relating to these expenditure items – please see Item 11 of the Reporting Guidelines.

Due date for next financial return is 15 January 2007

Financial reports for the financial year ending 30 June 2006 should be lodged in the Registry by 15 January 2007 - see the *Timeline* and sections 265(5) and 266 of the RAO Schedule.

RAO Schedule available on internet

For the benefit of registered organisations you can view the full text of the following documents on the Australian Industrial Relations Commission's website at www.airc.gov.au:
- then select *Organisations*, then select *Registration and Accountability*:

- Workplace Relations Act 1996
- the RAO Schedule
- the RAO Regulations
- the RAO Reporting Guideline
- the RAO Fact Sheets

Copies of financial reports lodged by other organisations on internet

For copies of financial returns as lodged by other organisations under the RAO Schedule go to www.airc.gov.au then select *Organisations* then select *Organisations Files*.

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,

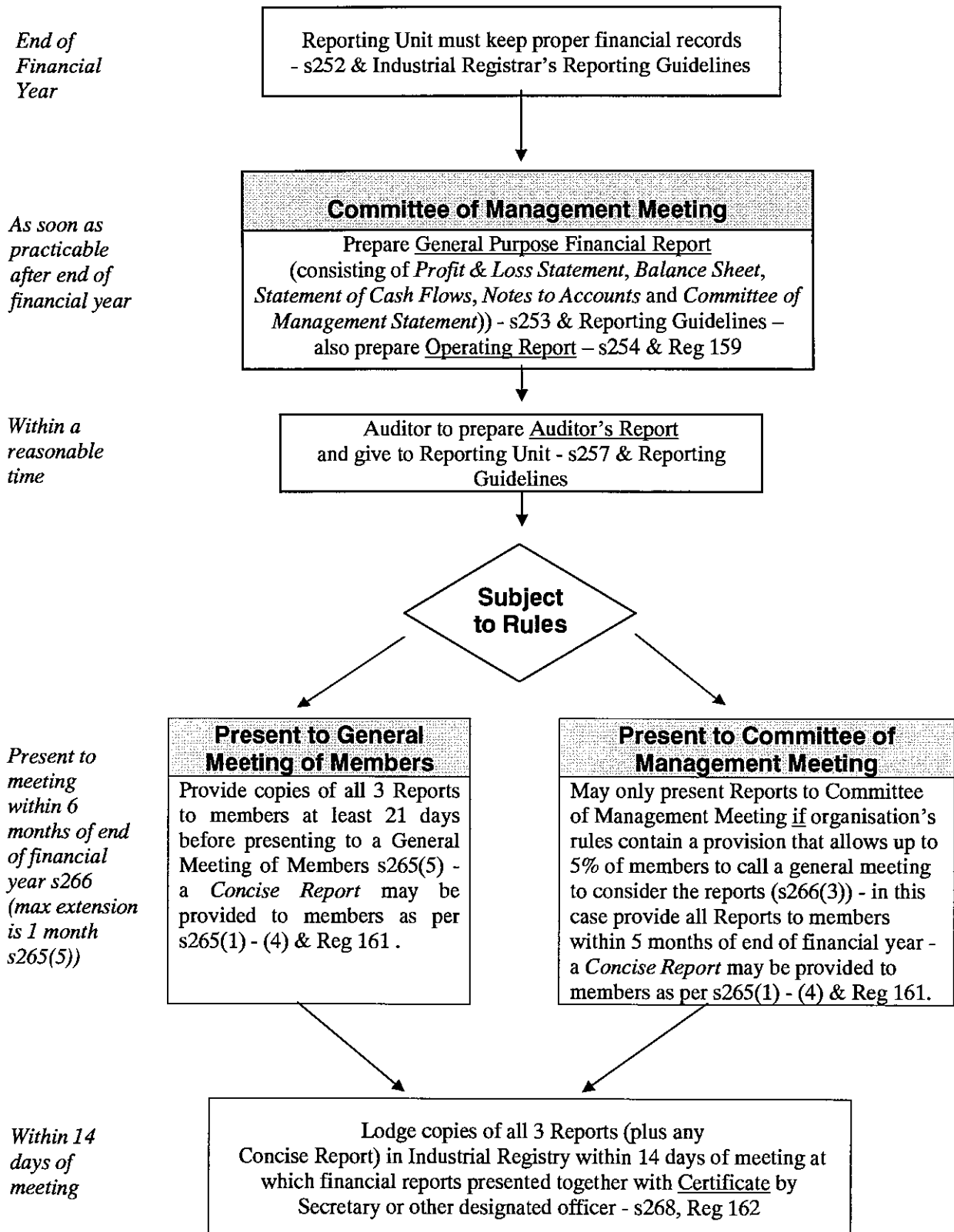


Andrew Schultz
Statutory Services Branch

15 November 2005

Financial Reporting Timeline (RAO Schedule)

Lodge financial reports within 6½ months of end of financial year by completing the following steps:





AUSTRALIAN HOTELS & HOSPITALITY ASSOCIATION Inc.

ABN 79 948 978 376

24 October 2005

Mr. Andrew Schultz
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE 3000

FR 2005/243.

BY HAND

Dear Sir,

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

The Annual General Meeting of the AHA (Vic) was held on 11 October 2005.

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

Yours Sincerely

BRIAN KEARNEY
Secretary
AHA (Vic)

General Purpose Financial Report

Australian Hotels Association (Victoria Branch)

30 June 2005

Grant Thornton 



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Committee Report

Your committee members present their report on the Australian Hotels Association Inc. for the financial year ended 30 June 2005.

The names of the committee members in office at any time during or since the end of the year are:

- Frank Aidone
- Greg Arnfield (Resigned October 2004)
- John Ashley
- Proko Athanasakos
- Keith Barrett
- Stephen Beaumont
- Bill Bell
- Peter Beretta (Resigned October 2004)
- Ross Blair-Holt
- John Bresnan
- Bob Briggs (Appointed October 2004)
- Michael Burke (Appointed October 2004)
- Peter Burnett
- David Canny
- Don Carazza
- Peter Crinis
- Chelton Crow (Appointed October 2004)
- Garry Curtis (Appointed October 2004)
- Ed Davis (Resigned October 2004)
- John Dickson
- Ray Dodd
- Peter Doyle
- Garry Gibson (Appointed October 2004)
- Alan Giles
- Joe Giustiniano (Appointed October 2004)
- Euan Gronow (Resigned October 2004)
- John Hadimioglu (Resigned October 2004)
- Brendan Hanrahan
- Jim Hogan
- Michael Holman (Resigned October 2004)
- Peter Houghton
- Paul Hunter
- Warwick Hunter
- Tony Jackson (Appointed October 2004)
- Paul Judd
- Tony Kennedy
- Carmelita Keppell (Resigned December 2004)
- Allan Knights
- Ian Larkin
- Bruce Mathieson Jnr
- Peter McIntrye
- Anthony Molan (Appointed October 2004)
- Tony Molan (Resigned October 2004)
- Rick Munday
- Peter Nash
- John Nicholson
- Carolyn Nikakis
- Michael Palmer (Appointed October 2004)
- John Payne
- Tom Payne
- Danny Quinlan (Appointed October 2004)
- George Ramia
- Des Randall (Appointed October 2004)
- John Ribbands
- Alex Robertson
- Mark Robertson
- Amy Robson (Resigned October 2004)
- Jim Ryan (Appointed October 2004)
- David Shannon
- Ian Shannon
- Ray Sharawara
- Wayne Sharp
- Dan Sheehan (Appointed October 2004)
- Patrick Sheehan
- Peter Sheehan (Appointed October 2004)
- Allan Shepard
- Alan Stocks
- George Szeitli
- Paul Taberner (Appointed October 2004)
- Bernie Taylor
- Bob Taylor (Appointed October 2004)
- John Taylor
- Barlow Telford
- Michael Thiele (Appointed October 2004)
- Darren Thomas
- Bob Vagg
- Darryl Washington
- Tom Weatherall (Appointed October 2004)

Committee Report

- Richard Layton
- Catherine Macneil
- Dennis Madden
- Robert Madziarz (Appointed October 2004)
- Phil Mammolito (Appointed October 2004)
- Rudy Markl
- Shane Whelan
- Noel Williams
- Peter Williams
- Daryl Worthington (Appointed October 2004)
- Sam Zurcas (Resigned October 2004)

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Committee member Mark Lane Robertson holds a position of Director of Hostplus Pty Ltd. Committee member John Nicholson holds position of Deputy Chairman and Director of Hostplus Pty Ltd.

The number of branch members as at 30 June 2005 was 705.

Any member owing any fees, fines, levies or dues longer than two months after they first become due shall be unfinancial. No unfinancial member shall be eligible to nominate or be nominated for any office, vote in any election or plebiscite, attend or vote at any meeting of members and by resolution of the Council may be refused entry to the Association's premises.

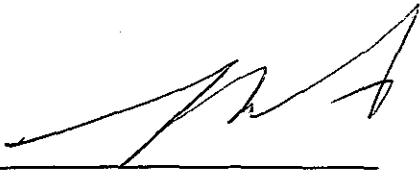
The surplus after providing for income tax amounted to Nil. During the period total subscription revenue has decreased due to a large number of members moving membership bands.

The principal activity of the association during the financial year was to provide membership services to members of the Association. An administration levy is paid to the Australian Hotels and Hospitality Association Inc. This levy represents the surplus funds received from members subscriptions available to fund the activities of the Australian Hotels and Hospitality Association Inc.

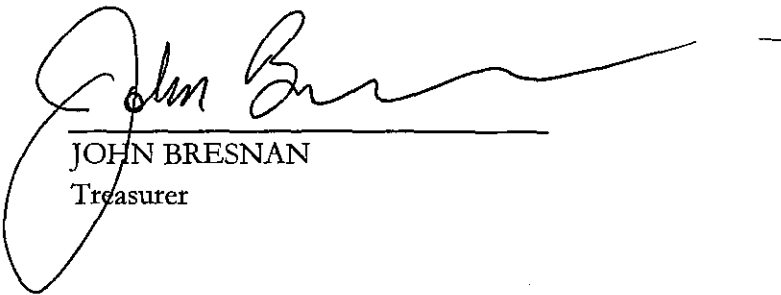
No significant change in the nature of these activities occurred during the year.

Committee Report

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



PETER BURNETT
President



JOHN BRESNAN
Treasurer

Dated this 12 day of *September* 2005

Statement of Financial Performance

	Notes	Year ended 30 June 2005 \$	Year ended 30 June 2004 \$
Revenue from ordinary activities	2	929,143	1,023,729
Other expenses from ordinary activities	3	929,143	1,023,729
Profit/(loss) from ordinary activities before income tax expense		-	-
Income tax expense relating to ordinary activities		-	-
Net profit/(loss) from ordinary activities after income tax expense attributable to members of the association		-	-
Total changes in equity of the association		-	-

The accompanying notes form part of these financial statements.

Statement of Financial Position

	Notes	As at 30 June 2005 \$	As at 30 June 2004 \$
Assets			
Current			
Total Current Assets		-	-
Non-Current			
Total Non-Current Assets		-	-
Total Assets		-	-
Liabilities			
Current			
Total Current Liabilities		-	-
Non-Current			
Total Non-Current Liabilities		-	-
Total Liabilities		-	-
Net Assets		-	-
Members Funds			
Retained profits		-	-
		-	-

The accompanying notes form part of these financial statements.

Statement of Cash Flows

	Notes	Year ended 30 June 2005 \$	Year ended 30 June 2004 \$
Cash Flow from Operating Activities			
Net cash provided by (used in) operating activities		-	-
Cash Flow from Investing Activities			
Net cash provided by (used in) investing activities		-	-
Cash Flow from Financing Activities			
Net cash provided by (used in) financing activities		-	-
Net increase/(decrease) in cash held		-	-
Cash at beginning of year		-	-
Cash at end of year		-	-

Notes to the Financial Statements

for the year ended 30 June 2005

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.

Income Tax

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

Revenue

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

Comparatives

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

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.

Notes to the Financial Statements for the year ended 30 June 2005

1 Statement of significant accounting policies (continued)

Impact of Adoption of Australia Equivalents to International Financial Reporting Standards

The Association is preparing and managing the transition to Australian Equivalents to International Financial Reporting Standards (AIFRS) effective for the financial years commencing from 1 January 2005. The adoption of AIFRS will be reflected in the Association's financial statements for the year ending 30 June 2006. On first time adoption of AIFRS, comparatives for the financial year ending 30 June 2005 are required to be restated. The majority of the AIFRS transitional adjustments will be made retrospectively against retained earnings at 1 July 2004.

The Association's management, with the assistance of its' auditors, has assessed the significance of the expected changes and is preparing for their implementation. The impact of the alternative treatments and elections under AASB 1: First Time Adoption of Australian Equivalents to International Financial Reporting Standards has been considered where applicable.

The Directors are of the opinion that the key material differences in the company's accounting policies on conversion to AIFRS and the financial effect of these differences, where known, are as follows. Users of the financial statements should note, however, that the amounts disclosed could change if there are any amendments by standard-setters to the current AIFRS or interpretation of AIFRS requirements changes.

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.

2 Revenue

	2005	2004
	\$	\$
Operating activities:		
- Membership Contributions	929,143	1,023,729
Total revenue	929,143	1,023,729

Notes to the Financial Statements

for the year ended 30 June 2005

3 Expenses from ordinary activities

	2005	2004
	\$	\$
Profit from ordinary activities before income tax expense has been determined after:		
Expenses		
AHA National Office Contributions	182,364	185,009
Discounts Allowed	160,127	166,318
Presidents Allowance	24,000	24,000
Administration Fees - Australian Hotel and Hospitality Association Inc.	562,652	648,402
Expenses from ordinary activities	929,143	1,023,729

Auditors Remuneration

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

- Auditing services	1,500	1,500
- Other services	-	-
Total remuneration of auditor	1,500	1,500

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

4 Council members remuneration

	2005	2004
	\$	\$
Income paid or payable to council members of the entity by the entity and related parties	24,000	174,000

Number of council members whose income from the entity or any related parties was within the following bands:

\$0,000 - \$9,999	88	75
\$20,000 - \$29,999	1	1
\$159,000 - \$159,999	-	1

Notes to the Financial Statements

for the year ended 30 June 2005

5 Related party transactions

The council members of the Association during the financial year were:

- Frank Aidone
- Greg Arnfield (Resigned October 2004)
- John Ashley
- Proko Athanasakos
- Keith Barrett
- Stephen Beaumont
- Bill Bell
- Peter Beretta (Resigned October 2004)
- Ross Blair-Holt
- John Bresnan
- Bob Briggs (Appointed October 2004)
- Michael Burke (Appointed October 2004)
- Peter Burnett
- David Canny
- Don Carazza
- Peter Crinis
- Chelton Crow (Appointed October 2004)
- Garry Curtis (Appointed October 2004)
- Ed Davis (Resigned October 2004)
- John Dickson
- Ray Dodd
- Peter Doyle
- Garry Gibson (Appointed October 2004)
- Alan Giles
- Joe Giustiniano (Appointed October 2004)
- Euan Gronow (Resigned October 2004)
- John Hadimioglu (Resigned October 2004)
- Brendan Hanrahan
- Jim Hogan
- Michael Holman (Resigned October 2004)
- Peter Houghton
- Paul Hunter
- Warwick Hunter
- Tony Jackson (Appointed October 2004)
- Paul Judd
- Tony Kennedy
- Carmelita Keppell (Resigned December 2004)
- Allan Knights
- Ian Larkin
- Richard Layton
- Catherine Macneil
- Bruce Mathieson Jnr
- Peter McIntyre
- Anthony Molan (Appointed October 2004)
- Tony Molan (Resigned October 2004)
- Rick Munday
- Peter Nash
- John Nicholson
- Carolyn Nikakis
- Michael Palmer (Appointed October 2004)
- John Payne
- Tom Payne
- Danny Quinlan (Appointed October 2004)
- George Ramia
- Des Randall (Appointed October 2004)
- John Ribbands
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- Mark Robertson
- Amy Robson (Resigned October 2004)
- Jim Ryan (Appointed October 2004)
- David Shannon
- Ian Shannon
- Ray Sharawara
- Wayne Sharp
- Dan Sheehan (Appointed October 2004)
- Patrick Sheehan
- Peter Sheehan (Appointed October 2004)
- Allan Shepard
- Alan Stocks
- George Szeitli
- Paul Taberner (Appointed October 2004)
- Bernie Taylor
- Bob Taylor (Appointed October 2004)
- John Taylor
- Barlow Telford
- Michael Thiele (Appointed October 2004)
- Darren Thomas
- Bob Vagg
- Darryl Washington
- Tom Weatherall (Appointed October 2004)
- Shane Whelan
- Noel Williams

Notes to the Financial Statements

for the year ended 30 June 2005

5 Related party transactions (continued)

Council members of the Association (continued):

- Dennis Madden
- Robert Madziarz (Appointed October 2004)
- Phil Mammolito (Appointed October 2004)
- Rudy Markl
- Peter Williams
- Daryl Worthington (Appointed October 2004)
- Sam Zurcas (Resigned October 2004)

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.

Notes to the Financial Statements

for the year ended 30 June 2005

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

Statement by Members of the Committee

On 11 October 2005 the Committee of Management of Australian Hotels Association (Victoria Branch) passed the following in relation to the financial report of the reporting unit for the financial year ended 30 June 2005.

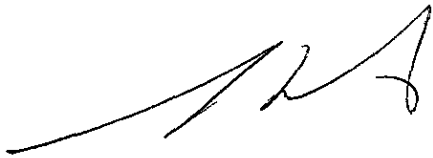
The Committee of Management declares in relation to the financial report as set out on pages 5 to 13 that in its opinion:

- (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;
 - (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;
 - (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;
 - (iv) the financial records of the Australian Hotels Association (Victoria Branch) have been kept, as far as practicable, in a consistent manner;

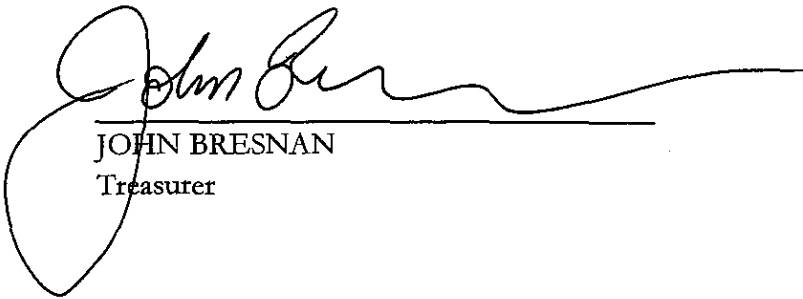
Statement by Members of the Committee

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

For the Committee of Management:



PETER BURNETT
President



JOHN BRESNAN
Treasurer

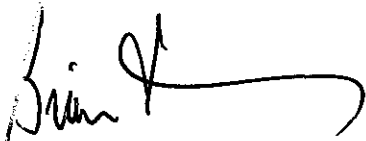
Dated this 12 day of September 2005

Australian Hotels Association (Victoria Branch)
ACN 052 166 015

Certificate of Secretary

I, Brian Kearney, 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;
- (2) that the full report was provided to members on 11 October 2005; and
- (3) that the full report was presented to an Annual General Meeting of the Australian Hotels Association (Victoria Branch) on 11 October 2005; in accordance with Section 266 of the Workplace Relations Act 1996 Schedule.



BRIAN KEARNEY
Secretary

Dated this 24th day of October 2005

Australian Hotels Association (Victoria Branch)
ACN 052 166 015

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 2005.

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 2005, 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;
- (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;
 - (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, the Workplace Relations Act 1996 Schedule 1B – Registration and Accountability of Organisations and other mandatory professional reporting requirements the financial position of Australian Hotels Association (Victoria Branch) as at 30 June 2005, 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

12 September 2005