

Independent Auditor's Report to the members of The Motor Inn, Motel and Accommodation Association

We have audited the accompanying financial report of The Motor Inn, Motel and Accommodation Association, which comprises the statement of financial position as at 30 June 2014, the statement of comprehensive income, the statement of cash flows and the statement of changes in members funds for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the committee of management's statement as set out on pages 3 to 12.

Committee of Management's and Association Secretary's Responsibility for the Financial Report

The Committee of Management and Association Secretary is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Fair Work (Registered Organisations) Act 2009 (the RO Act), and for such internal control as the Committee of Management and the Association's Secretary determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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

Opinion

In our opinion;

- a. the financial report of The Motor Inn, Motel and Accommodation Association presents fairly, in all material respects, the Association's financial position as at 30 June 2014 and its financial performance for the year then ended in accordance with Australian Accounting Standards and the requirements of the RO Act; and
- b. management's use of the going concern basis of the accounting in the preparation of the reporting unit's financial statements is appropriate.

Other Matters

I declare that I am an approved auditor, a member of the Chartered Accountants in Australian and hold a current public practice certificate.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU



Margret Dreyer
Partner
Chartered Accountants
Sydney, 19 June 2015