



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

Level 5, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7882  
Fax: (03) 9655 0410  
Email: [sarah.billing@air.gov.au](mailto:sarah.billing@air.gov.au)

Mr Mark Roberts  
Executive Officer  
Association of Consulting Architects – NSW Branch  
PO Box 52  
Thornleigh, NSW 2120

By email: [nsw@aca.org.au](mailto:nsw@aca.org.au)

Dear Mr Mark Roberts,

**Re: Financial Reports for the Year ended 30 June 2005 [FR2005/250], Year ended 30 June 2006 [FR2006/417] and Year ended 30 June 2007 [FR2007/403] – Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

I acknowledge receipt of the requested Designated Officer Certificates for the New South Wales branch of the Association of Consulting Architects (ACAA) for the years ended 30 June 2005, 30 June 2006, and 30 June 2007. The documents were lodged in the Industrial Registry on 18 September 2008.

The financial reports have now been filed.

The following comments may assist you when you next prepare a financial report. No further action is required in respect of the lodged documents.

**Timescale Requirements**

Documents not lodged in Registry within 14 days of meeting

The documents were presented to a General Meeting on 30 June 2008 but were not lodged with the Registry until 30 July 2008.

In future financial years the documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented. Please see section 268 of the RAO Schedule.

Financial Reports not prepared as soon as practicable after the end of the financial year

I note that you have prepared, signed, and lodged the financial reports for the years ended 30 June 2005, 30 June 2006, and 30 June 2007 on the same dates.

The RAO Schedule stipulates that a reporting unit must, as soon as possible after the conclusion of each financial year, prepare a general purpose financial report, provide a full or concise report to its members, present the full report at a general meeting, and then, finally, lodge the report, within 14 days, in the Industrial Registry.

The Registrar expects full compliance with the RAO Schedule and its timescale requirements. In future, please prepare, and lodge, all financial reports as soon as practicable following the end of each financial year.

## **Operating Report**

### Trustee of Superannuation Entity

Subsection 254(2)(d) of the RAO Schedule requires details 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.

I note that your operating report fails to make reference to any members of the ACAA that are trustees, or a director a company that is a trustee, of a superannuation entity.

If no officer or member of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy the s.254(2)(d) is:

*“No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.”*

## **Committee of Management Statement**

### Recovery of Wages

I note that the accounts do not provide any information in relation to any recovery of wages activity. Items 16 – 23, 25(f) and 27(b) of the Guidelines govern the financial reporting of recovery of wages activity.

In circumstances where the reporting unit has not undertaken any recovery of wages for the financial year, a statement by the auditor or a declaration in the Committee of Management Statement to the effect that there was no recovery of wages activity for the financial year would be sufficient.

### Financial Affairs in Accordance With Rules

Items 25(2)(e)(ii) of the Reporting Guidelines governing the Committee of Management Statement asserts that the financial affairs of the reporting unit must:

*‘have been managed in accordance with the rules of the organisation including the rules of a branch concerned’*

The lodged Committee of Management Statements fails to stipulate whether the financial affairs of the ACAA have been managed in accordance with the rules of the Organisation.

### Financial Reports Consistent With Other Reporting Units

Item 25(2)(iv) of the Reporting Guidelines states:

*‘where the organisation consists of 2 or more reporting units, 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’*

The Committee of Management Statements lodged do not state whether the financial records of the NSW branch of the ACAA were kept in a consistent manner to each of the other reporting units of the ACAA.

Should you wish to discuss the matters raised in this letter, I can be contacted on (03) 8661 7882 or by email [sarah.billing@air.gov.au](mailto:sarah.billing@air.gov.au).

Yours sincerely

A handwritten signature in black ink that reads "S. Billing". The signature is written in a cursive style with a large, looped initial 'S'.

Sarah Billing

25 September 2008

**Designated Officer's Certificate or other Authorised Officer**

s268 of Schedule 1 *Workplace Relations Act 1996*

I Rodney Paesler being the Secretary of the Association of Consulting Architects – NSW Branch certify:

- that the documents lodged herewith are copies of the full report for the financial year ending 2007 referred to in s268 of the RAO Schedule; and
- that the full report, was provided to members on 23<sup>rd</sup> May 2008 and
- that the full report was presented to a general meeting of members of the reporting unit on 30<sup>th</sup> June 2008; in accordance with section 266 of the RAO Schedule.

Signature



Date:

20 May '08

*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.



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Dear Mr Mark Roberts,

**Re: Financial Reports for the Year ended 30 June 2005 [FR2005/250], Year ended 30 June 2006 [FR2006/417] and Year ended 30 June 2007 [FR2007/403] – Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

I acknowledge receipt of the financial reports for the New South Wales branch of the Association of Consulting Architects for the years ended 30 June 2005, 30 June 2006, and 30 June 2007. The documents were lodged in the Industrial Registry on 30 July 2008.

The financial reports have not been filed.

**Designated Officer's Certificate**

Section 268 of the RAO Schedule requires a certificate by the designated officer to certify that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266 of the RAO Schedule.

I note that the designated officer's certificate for the financial years ended 30 June 2005, 30 June 2006, and 30 June 2007 was not provided. A designated officer's certificate for the aforementioned financial years is required to enable the completion of the examination of the financial documents.

Therefore, I ask that the Association provide me with a copy of a designated officer's certificate for each of the financial years so that the examination of the financial documents can be concluded.

An example of a designated officer's certificate can be found on the registered organisations financial reporting website at:  
<http://www.airc.gov/registered/FR/information.htm>.

Should you wish to discuss the matters raised in this letter, I can be contacted on (03) 8661 7882 or by email [sarah.billing@air.gov.au](mailto:sarah.billing@air.gov.au).

Yours sincerely

A handwritten signature in black ink that reads 'S. Billing' in a cursive script.

Sarah Billing

14 August 2008

**ASSOCIATION OF CONSULTING ARCHITECTS - NSW**  
**ABN: 97 471 457 823**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2007**

**ASSOCIATION OF CONSULTING ARCHITECTS - NSW**  
**ABN: 97 471 457 823**

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**THE ASSOCIATION OF CONSULTING ARCHITECTS - N.S.W.  
OPERATING REPORT  
30 JUNE 2007**

The members of the Committee of Management hereby present the financial report for the year ended 30 June 2007.

**Members of the Committee of Management**

Emile Jansen	President
Andrew Parker	Vice President
Mark Sheldon	Secretary
David Slinn	Treasurer

**Principal Activities**

The principal activities of the Association during the reporting period were to provide lobbying services for its members in New South Wales in the architectural industry. There was no significant change in the nature of the Association's principal activities.

**Operating Results**

The net amount of profit/(loss) for the Association for the year ended 30 June 2007 was \$(5372) [2006 - \$(5094)].

**Manner of Resignation**

Members may resign from the Association in accordance with the Constitution of the Association.

**Number of Members**

The number of persons who, at the end of the year ended 30 June 2007, were recorded on the Register of Members of the Association was 97.

**Number of Employees**

Nil (1 contracting administration).

**Significant Changes in the State of Affairs**

There are no significant changes in the state of affairs of the Association not otherwise disclosed in this report or in the financial statements.



### **Significant Events After Year End**

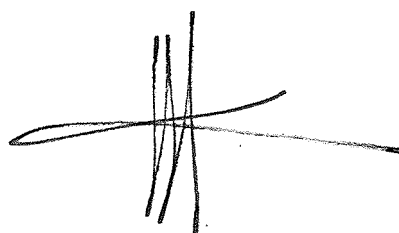
The Committee of Management are not aware of any matter or circumstance which has arisen since the end of the financial year which has significantly effected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in subsequent financial years.

### **Auditors Independence Declaration**

A copy of the auditor's independence declaration is set out below.

Date: 21. 7. 2008

President

A handwritten signature consisting of several vertical lines and a horizontal line crossing them.

## AUDITOR'S INDEPENDENCE DECLARATION

TO: The Committee of the Association of Consulting Architects - N.S.W.

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2007 there have been:

- a) no contraventions of the auditor independence requirements as set out in the independence requirements of Australian professional ethical pronouncements in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

MITCHELL & PARTNERS



B.K. Lee - Partner  
Level 7  
10 Barrack Street  
Sydney

Dated: 8 May 2008

**THE ASSOCIATION OF CONSULTING ARCHITECTS - N.S.W.  
COMMITTEE OF MANAGEMENT STATEMENT  
30 JUNE 2007**

On 21<sup>ST</sup> MAY 2008 the Committee of Management of the Association of Consulting Architects - N.S.W. passed the following resolution in relation to the general-purpose financial reports (GPFR) of the Association of Consulting Architects - N.S.W. for the year ended 30 June 2007.

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

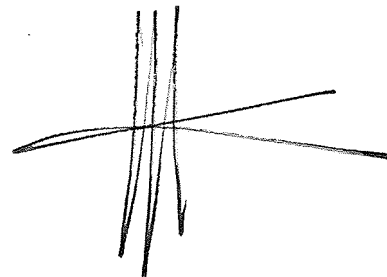
- a) The financial statements and notes comply with Australian Accounting Standards;
- b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Association of Consulting Architects - N.S.W. for the financial year ended 30 June 2007;
- d) There are reasonable grounds to believe that the Association of Consulting Architects - N.S.W. will be able to pay its debts when they become due and payable;
- e) During the financial year to which the GPFR relate 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 the branch concerned; and
  - ii) The financial affairs of the Association of Consulting Architects - N.S.W. have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - iii) The information sought in any request of a member of the Association of Consulting Architects - N.S.W. or a Registrar duly made under Section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - iv) There has been compliance with any order for inspection of financial reports made by the Commission under Section 273 of the RAO Schedule.

For Committee of Management

Title of Office Held:

President

Signature:



DATED:

21. 5. 2008

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF ASSOCIATION OF CONSULTING ARCHITECTS - NSW  
ABN: 97 471 457 823**

**Scope**

**The Financial Report and Directors' Responsibility**

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows and accompanying notes to the financial statements for ASSOCIATION OF CONSULTING ARCHITECTS - NSW (the Association), for the year ended 30 June 2007.

The Committee of Management of the Association is responsible for the preparation and true and fair presentation of the financial report in accordance with the Association's Constitution. 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 Association's Constitution, including compliance 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 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.

**Independence**

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

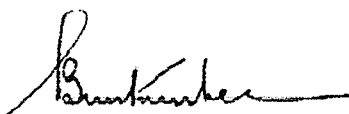
**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF ASSOCIATION OF CONSULTING ARCHITECTS - NSW  
ABN: 97 471 457 823**

**Audit Opinion**

In our opinion the financial report presents fairly in all material respects and in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and statutory requirements in Australia, the financial position of the Association of consulting Architects – NSW as at 30 June 2007 and the results of its operations and its cash flows for the year then ended and the requirements of RAO Schedule.

**Name of Firm:** MITCHELL & PARTNERS  
Chartered Accountants

**Name of Partner:**



\_\_\_\_\_  
B.K. Lee - Registered Company Auditor

**Address:** LEVEL 7 10 BARRACK STREET SYDNEY NSW 2000

**Dated this** 23<sup>rd</sup> **day of May 2008**

**ASSOCIATION OF CONSULTING ARCHITECTS - NSW**  
**ABN: 97 471 457 823**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2007**

	Note	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	39,100.47	57,793.69
Receivables	4	<u>3,098.12</u>	<u>2,303.44</u>
<b>TOTAL CURRENT ASSETS</b>		<u>42,198.59</u>	<u>60,097.13</u>
<b>TOTAL ASSETS</b>		<u>42,198.59</u>	<u>60,097.13</u>
<b>CURRENT LIABILITIES</b>			
Payables	5	<u>17,884.50</u>	<u>30,411.50</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>17,884.50</u>	<u>30,411.50</u>
<b>TOTAL LIABILITIES</b>		<u>17,884.50</u>	<u>30,411.50</u>
<b>NET ASSETS</b>		<u>24,314.09</u>	<u>29,685.63</u>
<b>EQUITY</b>			
Retained profits	6	<u>24,314.09</u>	<u>29,685.63</u>
<b>TOTAL EQUITY</b>		<u>24,314.09</u>	<u>29,685.63</u>

The accompanying notes form part of these financial statements.

**ASSOCIATION OF CONSULTING ARCHITECTS - NSW**  
**ABN: 97 471 457 823**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2007**

	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Subscriptions Received	71,290.00	62,805.46
<b>OTHER REVENUE</b>		
Interest Received	1,320.81	1,558.55
	72,610.81	64,364.01
<b>EXPENDITURE</b>		
Accountancy Fee	1,200.00	1,200.00
Advertising	6,069.00	3,434.00
Bank Charges	355.50	344.10
Contract Secretariat	44,400.00	42,550.00
Computer Expenses	39.00	39.00
Insurance	396.75	396.67
Postage	750.91	-
Printing & Stationery	2,172.63	86.36
Subscriptions	21,219.20	20,422.52
Sundry Expenses	318.18	-
Telephone	1,061.18	985.86
	77,982.35	69,458.51
Loss from ordinary activities before income tax	(5,371.54)	(5,094.50)
Income tax expense attributable to operating loss	-	-
<b>Loss from ordinary activities after income tax</b>	<b>(5,371.54)</b>	<b>(5,094.50)</b>
Retained profits at the beginning of the financial year	29,685.63	34,780.13
<b>Retained profits at the end of the financial year</b>	<b>24,314.09</b>	<b>29,685.63</b>

The accompanying notes form part of these financial statements.

**ASSOCIATION OF CONSULTING ARCHITECTS - NSW**  
**ABN: 97 471 457 823**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	75,969.32	60,766.53
Payments to suppliers and employees	(95,702.35)	(49,388.51)
Interest Received	1,320.81	1,558.55
GST Refund	(281.00)	2,434.00
<b>Net cash provided by (used in) operating activities</b>	<u>(18,693.22)</u>	<u>15,420.57</u>
Net increase (decrease) in cash held	(18,693.22)	15,420.57
Cash at beginning of financial year	57,793.69	42,373.12
Cash at end of year	<u>39,100.47</u>	<u>57,793.69</u>

The accompanying notes form part of these financial statements.



**ASSOCIATION OF CONSULTING ARCHITECTS - NSW**  
**ABN: 97 471 457 823**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

	2007 \$	2006 \$
<b>Cash Flow Information</b>		
<b>Reconciliation of cash</b>		
Cash at the end of the 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 at Bank	39,100.47	57,793.69
<b>Reconciliation of net cash provided by operating activities to profit from ordinary activities after income tax</b>		
Operating profit (loss) after income tax	(5,371.54)	(5,094.50)
<b>Changes in assets and liabilities, net of the effects of purchase and disposals of subsidiaries</b>		
Increase (Decrease) in account payable	(17,720.00)	20,120.00
Increase (Decrease) in unearned income	5,193.00	(1,497.00)
(Increase) Decrease in GST Account	(794.68)	1,892.07
<b>Cash flows from operations</b>	<b>(18,693.22)</b>	<b>15,420.57</b>

**ASSOCIATION OF CONSULTING ARCHITECTS - N.S.W.**  
**ABN 97 471 457 823**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

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**Statement of Significant Accounting Policies**

The financial report is a general purpose financial report that has been prepared in accordance with applicable Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

The financial report is for the entity THE ASSOCIATION OF CONSULTING ARCHITECTS - N.S.W. as an individual entity.

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

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

**Cash**

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

**Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

**ASSOCIATION OF CONSULTING ARCHITECTS - N.S.W.**  
**ABN 97 471 457 823**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

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**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 Balance Sheet are shown inclusive of GST.

**Information to be Supplied to Members or Registrar**

1. A member of an organisation 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).

Note: This subsection is a civil penalty subsection (see section 305).

**Income Tax**

The Association is a non-profit organisation and as such is exempt from tax.

**ASSOCIATION OF CONSULTING ARCHITECTS - N.S.W.**  
**ABN 97 471 457 823**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

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**Financial Instruments**

Exposure to credit, interest rate and currency risks arise in the normal course of the Association's business.

**Credit Risk**

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit risk arises from cash and cash equivalents with banks, as well as credit exposures in respect of outstanding receivables and committed transactions.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets.

**Effective interest rates and repricing analysis**

In respect of income producing financial assets, the following table indicates at Balance Sheet date and years in which they reprice:

	Weighted Average		Floating Interest Rate	
	Effective Interest Rate		Total	
	2007	2006	2007	2006
	\$	\$	\$	\$
Total Financial Assets	2.72	3.11	39,100	57,793

**Fair value**

The net fair value of financial assets and liabilities approximates their net carrying value.