



FAIR WORK  
AUSTRALIA

18 June 2010

Mr Ross Tonkin  
President  
Association of Consulting Architects – Australia, Northern Territory Branch

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

Dear Mr Tonkin

**Re: Financial Reports for the Association of Consulting Architects – Australia, Northern Territory Branch for years ended 30 June 2008 and 2009 – FR2008/345 & FR2009/10038**

I acknowledge receipt of the financial reports for the Association of Consulting Architects – Australia, Northern Territory Branch for the years ended 30 June 2008 and 2009. The reports were lodged with Fair Work Australia on 30 May 2010.

The reports have been filed, notwithstanding the qualifications that exist in both Audit Reports. In normal circumstances the General Manager of Fair Work Australia (FWA) is required to investigate any defect or irregularity disclosed in an auditor's report ([subsection 332\(1\)](#) of the *Fair Work (Registered Organisations) Act 2009* [the Act]). However the General Manager is *not* required to investigate if, after consultation, he is satisfied the matters are trivial or will be remedied in the following year ([subsection 332\(2\)](#) of the Act). The qualifications in the Audit Reports have been assessed as trivial and therefore further investigation is not required.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the reports lodged.

Designated Officer's Certificate

Presentation of the full report to a General Meeting

If the full report is to be presented to a General Meeting (which must be held within six months after the end of the financial year), the report must be provided to members 21 days before the General Meeting. The full report must be lodged in the FWA together with a Designated Officer's Certificate within 14 days of the relevant meeting.

Audit Report

The Audit Report was not addressed to the members of the reporting unit. Item 26 of ASA700 states '*Laws or regulations often specify to whom the auditor's report on a general purpose financial report is to be addressed. For example, the auditor's report on a financial report prepared pursuant to the Corporations Act 2001 is required by that Act to be addressed to the members of the entity. In other cases, the auditor's report on a general purpose financial report is ordinarily addressed to those for whom the report is prepared, often either to the shareholders or to those charged with governance of the entity whose financial report is being audited.*'. Could the Auditor ensure that future Audit Reports are addressed to the members of the Association of Consulting Architects – Australia, Northern Territory Branch.

## Qualified Audit Opinion

Further to the above comments, I note the Qualification and Qualified Audit Opinion for the 2008 and 2009 Audit Reports. The Audit Reports state that it is not practicable to extend the examination of the income received beyond accounting amounts received as set out in the financial statements.

It is the view of Fair Work Australia that there should be no need for such a qualification. [Sub-sections 252\(1\)\(b\) and \(c\)](#) of the Act requires an organisation to keep its financial records in such a manner that will enable a general purpose financial report to be prepared, as well as enabling the accounts to be conveniently and properly audited. The qualification in the audit would appear to be counter to those requirements. In particular, the auditor needs to be able to access records of the organisation that enable him/her to assess whether the income received from subscriptions is not materially misstated. The membership register would likely provide a base from which the auditor can make this assessment.

In future years appropriate records need to be made available to the auditor so that the auditor's report is no longer qualified in this manner.

## Auditor's Qualification

Also, it is not clear from the Report whether or not the Auditor is an approved Auditor. In this regard I draw your attention to the definitions of approved auditor in regulation 4 of the *Fair Work (Registered Organisations) Regulations 2009*. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditor.

## Operating Report

### Membership of Committee of Management

The operating report contained a list of office holders as at the end of the financial year. Please note the operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position – refer to regulation 159(c) *Fair Work (Registered Organisations) Regulations 2009*.

### Manner of Resignation

The Operating Report made reference to members resigning from the Association in accordance with rule 1. Please note the correct rule reference is rule 15 – Cessation of Membership.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely



Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

## DONNELLAN, Kevin

---

**From:** Bill Dickinson [wdickinson@woodhead.com.au]  
**Sent:** Sunday, 30 May 2010 1:13 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, NT Branch  
**Attachments:** ACANT 2007-08 financial statement 1of2.pdf; ACANT 2007-08 financial statement 2of2.pdf; ACANT 2008-09 financial statement 1of2.pdf; ACANT 2008-09 financial statement 2of2.pdf

Kevin,

Find attached the audited financial statements for 2007-08 and 2008-09 incorporating designated officer's certificates as requested.

We trust that the above statements satisfactorily complete the submissions to Fair Work Australia by ACA NT Branch.

Regards,

**William Dickinson**  
BArch  
Project Leader

Registered Architect : NSW - 3126, QLD - 3790,  
NT - AR559

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3/06/2010

From: "DONNELLAN, Kevin" <Kevin.Donnellan@fwa.gov.au>  
To: "Bill Dickinson" <wdickinson@woodhead.com.au>  
Date: 29/04/2010 03:18 PM  
Subject: RE: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, NT Branch

---

Thanks Bill. Kevin

---

**From:** Bill Dickinson [<mailto:wdickinson@woodhead.com.au>]  
**Sent:** Wednesday, 28 April 2010 3:40 PM  
**To:** DONNELLAN, Kevin  
**Subject:** Re: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, NT Branch

Kevin,

We have issued the reports to members and called a meeting for 30/04/10 to propose acceptance.

Regards,

**William Dickinson**  
BArch  
Project Leader

Registered Architect : NSW #3126, QLD #3790,  
NT #AR559

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3/06/2010

From: "DONNELLAN, Kevin" <Kevin.Donnellan@fwa.gov.au>  
To: "Bill Dickinson" <wdickinson@woodhead.com.au>  
Date: 28/04/2010 02:22 PM  
Subject: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, NT Branch

---

Hello Bill, could you provide me with an update on the current progress of the above report. Regards Kevin

---

**From:** DONNELLAN, Kevin  
**Sent:** Monday, 22 March 2010 3:07 PM  
**To:** 'Bill Dickinson'  
**Subject:** RE: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, NT Branch

Bill, as indicated here is a link to a sample designated officer's certificate - [http://www.fwa.gov.au/documents/organisations/factsheets/RO\\_sampledoc\\_2.doc](http://www.fwa.gov.au/documents/organisations/factsheets/RO_sampledoc_2.doc). Once the Branch has distributed a copy of the reports to members and notify members of a date for the general meeting (21 days between distribution and the conduct of the meeting), the meeting is conducted and the designated officer's certificate are completed (for each report) and the certificates and reports are lodged with Fair Work Australia. Regards Kevin

---

**From:** Bill Dickinson [<mailto:wdickinson@woodhead.com.au>]  
**Sent:** Sunday, 21 March 2010 4:33 PM  
**To:** DONNELLAN, Kevin  
**Cc:** Ross Tonkin; mweston@modedesign.com.au  
**Subject:** RE: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, NT Branch

Kevin,

Find attached for your review the audited financial statements for 2007/08 and 2008/09.

Please advise if we should also issue the statements to [orgs@airc.gov.au](mailto:orgs@airc.gov.au).

Thanks for your assistance over a long period.

Regards

3/06/2010

**William Dickinson**  
BArch  
Project Leader

Registered Architect : NSW #3126, QLD #3790,  
NT #AR559

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From: "DONNELLAN, Kevin" <Kevin.Donnellan@fwa.gov.au>  
To: "Bill Dickinson" <wdickinson@woodhead.com.au>  
Date: 02/03/2010 10:04 AM  
Subject: RE: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Tasmanian Branch

---

Thank you for the update Bill. Kevin

---

**From:** Bill Dickinson [<mailto:wdickinson@woodhead.com.au>]  
**Sent:** Monday, 1 March 2010 5:13 PM

3/06/2010

**To:** DONNELLAN, Kevin

**Subject:** Re: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Tasmanian Branch

Kevin,

I met with the accountant, Fraser & Fraser, last week to go over drafts of reports completed for 2007/08 and 2008/09, generally based on one submitted for the Queensland chapter. We agreed the financial substance of the reports but on seeing the example for Hotels Australia that you had provided, the accountant sought further advice and indicated a need to modify the format. I have just called the accountant's office and expect to meet again on Wednesday 03/03/10 to receive final reports.

Regards,

**William Dickinson**

BArch  
Project Leader

Registered Architect : NSW #3126, QLD #3790,  
NT #AR559

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From: "DONNELLAN, Kevin" <Kevin.Donnellan@fwa.gov.au>

To: "Bill Dickinson" <wdickinson@woodhead.com.au>

Date: 01/03/2010 11:14 AM

Subject: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Tasmanian Branch

---

3/06/2010

Hello Bill could you provide and update as requested. Regards Kevin

---

**From:** DONNELLAN, Kevin  
**Sent:** Tuesday, 9 February 2010 11:58 AM  
**To:** 'Bill Dickinson'  
**Subject:** FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Tasmanian Branch

Hello Bill, could you provide me with an update in relation to the 2008 and 2009 financial reports. Kevin

---

**From:** DONNELLAN, Kevin  
**Sent:** Tuesday, 20 October 2009 12:48 PM  
**To:** 'wdickinson@woodhead.com.au'  
**Subject:** FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Tasmanian Branch

Hello Bill, could you provide an update on the current progress of the above financial report.

Regards

KEVIN DONNELLAN  
Tribunal Services and Organisations

Fair Work Australia  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 8661 7764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)



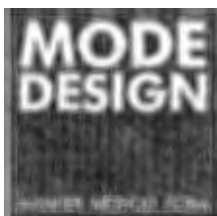
---

**From:** Max Weston [<mailto:mweston@modedesign.com.au>]  
**Sent:** Tuesday, 29 September 2009 1:38 PM  
**To:** DONNELLAN, Kevin  
**Subject:** FW: ACANT

Hi Kevin

Work is progressing on the reporting (see email correspondence below between President and Treasurer)  
You can contact Bill Dickenson (Treasurer) directly [wdickinson@woodhead.com.au](mailto:wdickinson@woodhead.com.au)

Max Weston  
**Studio Manager**  
B.Arch. R.A.I.A



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2/9 Charlton Court, Stuart Park, NT, 0804  
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**From:** Bill Dickinson [<mailto:wdickinson@woodhead.com.au>]  
**Sent:** Tuesday, 29 September 2009 12:17 PM  
**To:** Ross Tonkin  
**Cc:** Max Weston  
**Subject:** Re: ACANT

Ross,

ACA matters! I have the financial statements for 07-08 and 08-09 that is not a problem. I have names of a few local accounting firms that can audit. My failure has been to make time to go and see one or two. I want to confirm the format of the financial statements with the auditor before presenting them to an ACANT meeting for approval. My work load should drop below 3X this week. I still need to come around to your office to get some cheques signed. Hopefully this will all be sorted out before the lunch.

**William Dickinson**  
BArch  
Project Leader

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From: "Ross Tonkin" <rtonkin@tonkinarchitects.com.au>  
To: "Greg McNamara" <darwin@troppoarchitects.com.au>, <jgantadmin@ozemail.com.au>, "Mode Design" <mweston@modedesign.com.au>, "Ross Connolly" <r.connolly@mkea.com.au>, "Woodhead" <wdickinson@woodhead.com.au>  
Date: 29/09/2009 10:11 AM  
Subject: ACANT

---

Dear ACA members,

Propose to have a lunchtime meeting 12.30 pm Friday 9 October at the ..... restaurant to discuss current industry issues, ACA matters, Max's dilemma on how to provide a report and Steve's groin rot. If desired we could invite a guest speaker – any suggestions? Please confirm your attendance and you find out where the meeting is at.

Kind Regards,

Ross Tonkin.

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**

**GPO BOX 3828**

**Darwin NT 0801**

**FINANCIAL STATEMENTS**

**For the Year Ended 30 June 2008**

**FRASER and FRASER ACCOUNTING**

**GPO BOX 3919**

**DARWIN NT 0801**

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**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**

**ABN 77 929 937 767**

**GPO BOX 3828**

**Darwin 0801**

**INCOME STATEMENT**

**For the Year ended 30 June 2008**

		<b>30 Jun 2008</b>	<b>30 Jun 2007</b>
<b>Other Income</b>			
Subscriptions	2,880.00		3,223.00
	<hr/>		<hr/>
<b>Total Income</b>		<b>2,880.00</b>	<b>3,223.00</b>
<b>Less Expenses Incurred</b>			
Audit Fees	--		15.00
Bank Charges	39.00		65.00
Post Office	128.00		115.00
Meetings	869.00		1,360.00
Registration fees	770.00		--
Subscriptions and Memberships	1,347.50		2,530.00
	<hr/>		<hr/>
<b>Total Expenses Incurred</b>		<b>(3,153.50)</b>	<b>(4,085.00)</b>
		<hr/>	<hr/>
<b>Profit (Loss) From Ordinary Activities Before Tax</b>		<b>(273.50)</b>	<b>(862.00)</b>
		<hr/> <hr/>	<hr/> <hr/>

**These statements are to be read in conjunction with the attached Auditor's Report.**

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**

**ABN 77 929 937 767**

**GPO BOX 3828**

**Darwin 0801**

**INCOME STATEMENT**

**As at 30 June 2008**

	<b>Note</b>		<b>30 Jun 2008</b>	<b>30 Jun 2007</b>
Operating Loss	2	(273.50)		(862.00)
			(273.50)	(862.00)
Deduct Accumulated Losses B/Fwd At The Beginning Of The Year		(862.00)		--
			(862.00)	0.00
<b>Net Loss Attributable to Members of the Entity</b>			<b>(1,135.50)</b>	<b>(862.00)</b>

**These statements are to be read in conjunction with the attached  
Auditor's Report.**

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**

**ABN 77 929 937 767**

**GPO BOX 3828**

**Darwin 0801**

**BALANCE SHEET**

**As at 30 June 2008**

	Note	30 Jun 2008	30 Jun 2007
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	5,699.28	5,972.78
<b>TOTAL CURRENT ASSETS</b>		<u>5,699.28</u>	<u>5,972.78</u>
<b>TOTAL ASSETS</b>		<u>5,699.28</u>	<u>5,972.78</u>
<b>NET ASSETS</b>		<u>5,699.28</u>	<u>5,972.78</u>
<b>EQUITY</b>			
Retained Profits		(1,135.50)	(862.00)
<b>TOTAL EQUITY</b>		<u>(1,135.50)</u>	<u>(862.00)</u>

**These statements are to be read in conjunction with the attached Auditor's Report.**

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**

**ABN 77 929 937 767**

**GPO BOX 3828**

**Darwin 0801**

**CASH FLOW STATEMENT**

**For the Year ended 30 June 2008**

		<b>This Year Inflows/ (Outflows)</b>	<b>Last Year Inflows/ (Outflows)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Payments to suppliers and employees		(3,153.50)	(4,085.00)
Others		2,880.00	3,223.00
<b>NET OPERATING CASH FLOWS</b>	<b>4</b>	<b>(273.50)</b>	<b>(862.00)</b>
<b>NET INCREASE IN CASH HELD</b>		<b>(273.50)</b>	<b>(862.00)</b>
Cash at <last year opening balance>		5,972.78	-
<b>CASH AT &lt;YEAR TO DATE&gt;</b>		<b>5,699.28</b>	<b>(862.00)</b>

**These statements are to be read in conjunction with the attached  
Auditor's Report.**



**Association of Consulting Architects Australia NT Branch**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Year ended 30 June 2008**

**Notes 1: STATEMENT OF ACCOUNTING POLICIES**

**A) Statement of significant accounting policies**

The Financial Report is a General Purpose Financial Report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, and other authoritative pronouncements of the Australian Accounting Standards Board.

The Financial Report covers Association of Consulting Architects Australia NT Branch as an individual entity. Association of Consulting Architects Australia NT Branch is an incorporated Member Association of the Industrial Registrar.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

**B) Basis of preparation**

**Reporting basis and conventions**

The Financial Report has been prepared on an accrual basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

**C) Accounting policies**

**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.

**Association of Consulting Architects Australia NT Branch**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Year ended 30 June 2008**

**Revenue**

Revenue from members is recognized upon the receipt of subscription monies.

Revenue from rendering a service is recognized upon the delivery of the service of the members.

**Cash Flows**

As disclosed in the Statement of Cash Flows there were movements of cash withstanding to the items recognised in the Income Statement.

**Goods and Services Tax (GST)**

Revenues, expenses and assets are recognized 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 recognized 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.

**Comparative figures**

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

**Association of Consulting Architects Australia NT Branch**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Year ended 30 June 2008**

**2. Revenue**

	2008	2007
	\$	\$
Operating activities:		
<u>-Membership Contributions</u>	<u>2880</u>	<u>3223</u>
<b>Total Revenue</b>	<b>2880</b>	<b>3223</b>

**Operating Loss**

	2008	2007
	\$	\$
Loss from ordinary activities before income tax expense has been		
Determined after:		
<b>Expenses</b>		
Audit Fees	0.00	15.00
Subscriptions and Membership	1347.50	2530.00
Meetings	869.00	1360.00
Registration fees	770.00	0.00
Post office	128.00	115.00
<u>Bank Charges</u>	<u>39.00</u>	<u>65.00</u>
<b>Total Expenses</b>	<b>3153.50</b>	<b>4085.00</b>
<b>Operating Loss</b>	<b>\$(273.50)</b>	<b>\$(862.00)</b>

**These statements are to be read in conjunction with the attached  
Auditor's Report.  
Page 7**

**Association of Consulting Architects Australia NT Branch**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Year ended 30 June 2008**

The Association of Consulting Architects Australia NT Branch is to provide services to its members.

The administration fees represent the surplus funds received from members' subscriptions available to fund the activities of the Association of Consulting Architects Australia NT Branch.

Association of Consulting Architects Australia NT Branch did not incur any of the specified expenditures detailed in item 11 of the Reporting Guidelines for Section 253 of Schedule 1 of the Workplace Relations Act 1996 except as specified above.

**3. Cash and Cash Equivalents**

The Association received Income in the form of Subscription or Membership for the Financial Year 30<sup>th</sup> June 2008. So as compared to the last financial year that is 30<sup>th</sup> June 2007 there is a movement in Cash and the Cash has decreased in the Bank Account due to the Expenses Incurred in the financial year 30<sup>th</sup> June, 2008 and also the Income was received less as compared to 30 June 2007. Net Cash in the Bank at the end of 30<sup>th</sup> June 2008 as follows:

	2008	2007
	\$	\$
Cash and Cash Equivalents	5699.28	5972.78

**4. Cash Flows from Operating Activities**

Association received less Income and expenses incurred were less during the financial year ended 30<sup>th</sup> June 2008 and as there was less source of Income in the Financial Year 30<sup>th</sup> June, 2008 the Association Cash Flow has gone down little bit and Net Cash at the end of the Financial Year 30<sup>th</sup> June, 2008 is \$5699.28 which was \$5972.78 as Financial Year Opening Balance at 1<sup>st</sup> July, 2007.

**Association of Consulting Architects Australia NT Branch**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Year ended 30 June 2008**

**5. Key management personnel**

There are no Key management personnel in this Association.

**6. Segment reporting**

The Association operates predominantly in one business and geographical segment being in the Association of Consulting Architects Australia providing services to members of the Association within Darwin.

**7. Information to be provided to members or registrar**

Pursuant to the Registration and Accountability of Organizations schedule (Schedule 1 in the Workplace Relations Act 1996), prescribed information is available to members on request, as per Subsection 272 as follows:

- (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).

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

**8. Association Details**

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

Association of Consulting Architects Australia (NT Branch)

4 Shepherd Street

Darwin

NT 0800

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**

**ABN 77 929 937 767**

**GPO BOX 3828**

**Darwin 0801**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**

**For the Year ended 30 June 2008**

	30 Jun 2008	30 Jun 2007
<b><u>NOTE 2. OPERATING LOSS</u></b>		
Operating Profit (Loss)	(273.50)	(862.00)
	<u>(273.50)</u>	<u>(862.00)</u>
<b><u>NOTE 3. CASH AND CASH EQUIVALENTS</u></b>		
Cash at Bank Account	5,699.28	5,972.78
	<u>5,699.28</u>	<u>5,972.78</u>

**These statements are to be read in conjunction with the attached  
Auditor's Report.**

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

## INDEPENDENT AUDIT REPORT

### Scope

We have audited the financial statement, being the Statement by Directors, Financial performance account, Statement of Financial position, and notes to and forming part of the financial statement of:

Association of consulting Architects Australia NT Branch

For the year ended 30 June 2008. The company's directors are responsible for the financial statements. We have conducted an independent audit of these financial statements in order to express an opinion to express an opinion on them to the members of the company.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial statement are free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly.

### Qualification

It is not possible to verify all income received from all sources during the financial year. Income has not been verified in these circumstances but I have relied on the information as set out in financial statements.

Based on the testing undertaken, I am satisfied that the deficiency, failure or shortcoming is trivial and would not result in material misstatement in the Financial Statements.

### Qualified Audit opinion

In our opinion, the financial statements of:

Association of consulting Architects Australia NT Branch

Present fairly as at 30 June 2008 in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Association of Consulting Architects Northern Territory as at 30 June 2008, and the results of its operations for the year then ended.

  
FRASER and FRASER ACCOUNTING

GPO BOX 3919

DARWIN NT 0801

Dated: 15/3/08

These statements are to be ready in conjunction with the attached  
Auditor's Report.  
Page 11

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRNACH**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

**STATEMENT BY DIRECTORS**

**ASSOCIATION OF CONSULTING ARCHITECTS NORTHERN TERRITORY  
OPERATING REPORT  
FOR THE YEAR ENDING 30 JUNE 2008**

The members of the Committee of Management hereby present the financial report for this year ended 30 June 2008.

**Reporting Unit**

The Reporting Unit for this report (and referred to as "the Association") is the Association of Consulting Architects NT, which is the Northern Territory Branch of the Association of Consulting Architects Australia.

**Members of the Committee of Management**

The persons who hold as members of the committee of Management of the Association of Consulting Architects Northern Territory (ACA NT) at the end of the reporting period are:

Ross Tonkin	President
Steven Huntingford	Vice President
Max Weston	Secretary
William Dickinson	Treasurer
Ross Connolly	General Committee

**Principal Activities**

The principal activities of the Association during the reporting period were to provide industrial and organising services to the members consistent with the objects of the Association and particularly the object of protecting and improving the interests of members. There was no significant change in the nature of the Association's principal activities. The operating result from the principal activities is the same as that reported below for the trading result.

**Trading Results**

The year ended 30 June 2008 showed a loss of \$273.50. The Association is exempt from Income Tax.

**Manner of Resignation**

Members may resign from the Association in accordance with the Constitution of the Association rule 1.

**These statements are to be read in conjunction with the attached  
Auditor's Report.  
Page 12**



**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRNACH**  
**ABN 77 929 937 767**  
**GPO BOX 3828**  
**Darwin 0801**

**Number of Members**

The number of companies at the end of the year ended 30 June 2008 recorded on the Register of Members of the Association was 6.

**Number of Employees**

There were no employees.

**Superannuation Trustees**

No officer or member of the Association as a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is superannuation entity public sector superannuation scheme and where a criterion of the officer or member being the trustee or director is that the officer or member as an officer or member of a registered organisation.

**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 Members are not aware of any other matter or circumstance, which has arisen since the end of financial year which has significantly affected 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.

**Auditor's Independence Declaration**

A copy of the Auditor's Independence Declaration is included with the Financial Reports

Director.....  
Ross Tonkin

Dated: 12 / 03 / 2010

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH**

**ABN 77 929 937 767**

**GPO BOX 3828**

**Darwin 0801**

**STATEMENT BY COMMITTEE MEMBERS**

**ASSOCIATION OF CONSULTING ARCHITECTS NORTHERN TERRITORY  
OPERATING REPORT  
FOR THE YEAR ENDING 30 JUNE 2008**

The Committee of Management of Association of Consulting Architects Northern Territory passed the following resolution in relation to the general-purpose financial reports (GPFR) of Association of Consulting Architects Northern Territory for the year ended 2008.

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 positions and cash flows of Association of Consulting Architects Northern Territory for the financial year ended 30 June 2008.
- d) There are reasonable grounds to believe that Association of Consulting Architects Northern Territory will be able to pay its debts when they become due and payable;
- e) During the financial year to which GPFR relate and since the end of that year;
  - i) Meeting of the Committee of Management were in held accordance with the rules of the organisation including the rules of Branch concerned; and
  - ii) The financial affairs of Association of Consulting Architects Northern Territory have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
  - iii) The financial records of Association of Consulting Architects have been kept and maintained in accordance with the RAO Schedule and the RAO regulations; and
  - 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 organisations; and
  - v) The information sought in any request of a member of Association of Consulting Architects Northern Territory or a registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - vi) 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:

Date: 12/03/2010 -

Signature:

 (PRESIDENT/DIRECTOR) R.J.

**These statements are to be read in conjunction with the attached  
Auditor's Report.**

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALA NT BRANCH**

**ABN 77 929 937 767**

**GPO BOX 3828**

**Darwin 0801**


**STATEMENT BY DESIGNATED OFFICER**

**ASSOCIATION OF CONSULTING ARCHITECTS NORTHERN TERRITORY  
OPERATING REPORT  
FOR THE YEAR ENDING 30 JUNE 2008**

I Ross Tonkin being the President of the Association of Consulting Architects Australia, NT Branch, certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on 08 April 2010 and
- that the full report was presented to a general meeting of members of the reporting unit on 30 April 2010 in accordance with section 266 of the *Fair Works (Registered Organisations) Act 2009*.

Signature



30/4/2010

Date:

## DONNELLAN, Kevin

---

**From:** DONNELLAN, Kevin  
**Sent:** Thursday, 24 September 2009 11:48 AM  
**To:** 'Max Weston'  
**Subject:** FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Northern Territory Branch

Hello Max, could you provide an update on the progress of the above report. Regards  
Kevin

-----Original Message-----

**From:** DONNELLAN, Kevin  
**Sent:** Thursday, 3 September 2009 12:25 PM  
**To:** 'Max Weston'  
**Subject:** RE: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Northern Territory Branch

Dear Max, I attach a link to a filed financial report that may be of assistance in the preparation of the financial report - <http://www.e-airc.gov.au/files/267vqld/FR2008380.pdf>. I also attach the link to the fact sheet regarding financial reporting - [http://www.fwa.gov.au/documents/organisations/factsheets/RO\\_factsheet\\_8.pdf](http://www.fwa.gov.au/documents/organisations/factsheets/RO_factsheet_8.pdf).

Regards

KEVIN DONNELLAN  
Tribunal Services and Organisations

Fair Work Australia  
11 Exhibition St, Melbourne Victoria 3000 GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 8661 7764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

-----Original Message-----

**From:** Max Weston [<mailto:mweston@modedesign.com.au>]  
**Sent:** Monday, 24 August 2009 3:51 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Northern Territory Branch

Hi Kevin

There are 3 of us working our way through the reporting guidelines. We are still trying to make sense of it all. For a group of about 6 members with an annual income of only a couple of thousand dollars it all seems a little complicated. We hope to be able to prepare something soon

Max

-----Original Message-----

**From:** DONNELLAN, Kevin [<mailto:Kevin.Donnellan@fwa.gov.au>]  
**Sent:** Friday, 14 August 2009 3:47 PM  
**To:** Max Weston  
**Subject:** FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Northern Territory Branch

Dear Max, could you provide an update on the current progress of the above financial report.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

11 Exhibition St, Melbourne Victoria 3000 GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764

International: (613) 8661 7764

Facsimile: (03) 9655 0410

Email: kevin.donnellan@fwa.gov.au

-----Original Message-----

From: DONNELLAN, Kevin

Sent: Monday, 20 July 2009 2:32 PM

To: 'mweston@modedesign.com.au'

Subject: FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Northern Territory Branch

Dear Max, further to our conversation, attached are the links to the Victorian Branch financial reports - <http://www.e-airc.gov.au/131nVIC/financial> and the financial reporting guidelines from the Fair Work Australia site - <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines>. Regards Kevin Donnellan

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Scanned by the NetBox from NetBox Blue  
(<http://netboxblue.com/>)

**DONNELLAN, Kevin**

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**From:** DONNELLAN, Kevin  
**Sent:** Wednesday, 10 June 2009 12:17 PM  
**To:** 'mweston@modedesign.com.au'  
**Subject:** FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Northern Territory Branch  
**Attachments:** FR2008-345-1.pdf

Dear Max, further to the attached correspondence of 11 May 2009 could you provide a response as required.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

**From:** DONNELLAN, Kevin  
**Sent:** Tuesday, 12 May 2009 10:44 AM  
**To:** 'mweston@modedesign.com.au'  
**Subject:** FR2008/345 - Financial year ended 30 June 2008 - Association of Consulting Architects - Australia, Northern Territory Branch

Dear Max, further to your email of 24 April 2009, attached is correspondence from Deputy Industrial Registrar Nassios regarding the application for exemption under section 271.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)



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

11 May 2009

Mr Max Weston  
Secretary  
Association of Consulting Architects – Australia, Northern Territory Branch

By email: [mweston@modedesign.com.au](mailto:mweston@modedesign.com.au)

Dear Mr Weston,

**Re: Application for certificate of exemption from requirements of Chapter 8, Part 3, Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) (FR2008/345)**

I refer to your application dated 11 February 2009, under section 271 of the RAO Schedule, for an exemption from compliance with Part 3 of Chapter 8 of the Schedule for the Association of Consulting Architects – Australia, Northern Territory Branch in relation to the financial years ended 30 June 2008, 2009 and 2010.

In the past I have granted exemptions under section 271 to the Association of Consulting Architects – Australia, Northern Territory Branch on the basis that the reporting unit did not have any financial affairs. On its face, the information contained in the present application is the same as that contained in applications previously granted.

I have recently conducted a review with respect to all registered organisations regarding the circumstances under which an exemption should be granted under section 271 of the RAO Schedule. Under section 271, I must be satisfied that the reporting unit did not have any financial affairs in the financial year. This is to be distinguished from circumstances where the reporting unit does have some (albeit limited) financial activity.

Looking to the information that has been provided to me regarding the financial affairs of the Northern Territory Branch, the Branch acknowledges that it does have financial affairs.

On the basis of this information, I must refuse to grant the application, under section 271, for an exemption from the financial reporting requirements of Part 3 of Chapter 8 of the RAO Schedule for the financial year ended 30 June 2008.

I note that your application states, among other things:

*“we consider the new reporting obligations governed by the requirements of the RAO Schedule of the Workplace Relations Act 1996 are too onerous for our Branch in that the additional administration costs and auditing fees will make the operation of our Branch financially unviable”.*

However, as I stated in response to an application made by the Branch in relation to the 2005, 2006 and 2007 financial years,

*“...the lodgement of financial documents is a fundamental obligation... the effect of the issue of a certificate under subsection 271(1) is to exempt the applicant reporting unit from obligations under Chapter 8, Part 3 of the RAO Schedule because it had no financial affairs in respect of the financial year, and not for the imposition it may cause a reporting unit.”*

I would ask that you contact Kevin Donnellan on 03 8661 7764 or at [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au) so that we may discuss how the Branch can meet its obligations under the RAO Schedule in relation to the financial year ended 30 June 2008.

In addition, I am unable to consider your application for an exemption under section 271 of the RAO Schedule in relation to the financial years which will end on 30 June 2009 and 30 June 2010. The issue of a certificate under subsection 271 is predicated on my satisfaction that a reporting unit did not have any financial affairs in a financial year. In my view, the language of the subsection makes it clear that the provision is directed to a financial year which has concluded.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'Terry Nassios', written over a faint, light blue grid background. The signature is stylized, with a large 'T' and a horizontal line extending to the right.

Terry Nassios  
Deputy Industrial Registrar



**DONNELLAN, Kevin**

---

**From:** Paul Watkinson [pwatkinson@hassell.com.au]  
**Sent:** Wednesday, 11 February 2009 11:47 AM  
**To:** DONNELLAN, Kevin  
**Subject:** Financial Reporting - ACAA-NT Branch  
**Attachments:** img-2111012-0001.pdf

Kevin  
Apologies for the lateness of the attached submission.  
Regards  
Paul Watkinson  
SENIOR ASSOCIATE

**HASSELL**

T 61 8 8981 6565 F 61 8 8981 6561 M 0417 817 590  
PWATKINSON@HASSELL.COM.AU

LEVEL 3, 59 SMITH STREET DARWIN 0800 AUSTRALIA  
WWW.HASSELL.COM.AU



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Association of Consulting Architects

Australia

Northern Territory Branch  
PO Box 175, Darwin NT 0801  
Telephone 61 08 8981 9466  
Facsimile 61 08 8981 2559

ABN 77 929 937 767

---

11 February 2009

Registrar  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994  
MELBOURNE VIC 3011

**Attention: Mr Kevin Donellan**

Dear Sir

**WORKPLACE RELATIONS ACT  
SECTION 271(1)**

My name is Paul Watkinson, the secretary of the Association of Consulting Architects Northern Territory Branch. I am acting on behalf of the Branch in this matter at the request of the Branch Committee of Management.

In consideration of Section 271(1) of the Act, on behalf of the Branch, I wish to apply for a Certificate to exempt the Branch from the requirements of the Act, relating to financial matters occurring in the years ending 30 June 2008, 30 June 2009 and 30 June 2010.

In support of the application:

1. The Branch is the state representative of the national body, the Association of Consulting Architects Australia.
2. The Branch consists of 7 members only for the financial year.
3. Membership fees as the only source of income consist of a National and a Chapter component.
4. The Branch has an account with the Westpac Bank, Darwin Branch – BSB No. 035-302, Account No. 10-0162. Financial transactions are primarily undertaken as collection of membership fees. These membership fees consist of a national component that is forwarded to the national body on receipt of their tax invoice for the same.
5. We consider the new reporting obligations governed by the requirements of the RAO schedule of the Workplace relations Act 1996 are too onerous for our Branch in that the additional administration costs and auditing fees will make the operation of our Branch financially unviable.
6. The Committee of Management consists of financial members elected by the Branch in accordance with the rules of the organization. The Committee meets regularly and regulates the affairs of the Branch in a thorough and consistent manner. Minutes of each meeting are kept as records and are available on request.



Association of Consulting Architects  
Australia

7. For completeness and in pursuance to regulation 165, while the Branch expends economic resources it does not rely on another reporting unit of the organization to expend its own economic resources or incur financial obligations so that the Branch may conduct its activities, and it does not rely on any person or body corporate or trust to expend its own economic resources or incur financial obligations so that the Branch may conduct its activities.

Please advise if further information is required to enable you to make a decision.

Yours faithfully

A handwritten signature in black ink, which appears to read 'Paul Watkinson'. The signature is written in a cursive style with a horizontal line above the first few letters.

PAUL WATKINSON  
Branch Secretary  
Association of Consulting Architects Australia (NT Branch)