



FAIR WORK
AUSTRALIA

20 October 2011

Mr Ross Tonkin
President
Association of Consulting Architects – Australia, Northern Territory Branch
email: nt@aca.org.au

Dear Mr Tonkin

Re: Financial Report for the Association of Consulting Architects – Australia, Northern Territory Branch for year ended 30 June 2010 – FR2010/2667

I acknowledge receipt of the designated officer's certificate for the Association of Consulting Architects – Australia, Northern Territory Branch (the Branch) for the year ended 30 June 2010. The certificate was lodged with Fair Work Australia on 14 October 2011.

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.

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.

Scope of the Auditor's report

The scope of the audit report should explicitly refer to all documents in the general purpose financial report (GPFR), including the Committee of Management Statement [(see ASA 700), *Fair Work (Registered Organisations) Act 2009* (the Act) [section 253\(2\)\(c\)](#) and item 24 of the General Manager's Reporting Guidelines (the guidelines)]. In future years please ensure that the scope of the Auditor's report explicitly includes all parts of the GPFR.

Notes to the financial statements

Note 1(A) of the notes to the financial statements indicates that the Branch 'is an incorporated Member Association of the Industrial Registrar'. Please note the Branch is part of a larger corporate legal entity, the Association of Consulting Architects – Australia, which is registered under the *Fair Work (Registered Organisations) Act 2009*.

Notice under section 272(5) of the Act

As you are aware the notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information prescribed by the *Fair Work (Registered Organisations) Regulations 2009* is available to members on request. Note 7 to the notes to the financial statements reproduces the wording from outdated legislation. Instead the wording should read as follows:

- (1) A member of a reporting unit, or the General Manager, 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).

Please ensure that future notes contain this extract of the Act word for word.

Statement of Cash Flows

Section 253 of the Act requires that a reporting unit cause a GPFR to be prepared. The GPFR must consist of a statement of a balance sheet, income statement, statement of changes in equity, a cash flow statement and notes (see section 253 of the Act and AASB 101). I note that the financial statements provided do not include a statement of cash flows, although the notes disclose cash flows. In future years please ensure that a statement of cash flows is included the GPFR.

Also guideline 15 states that 'where another reporting unit of the organisation is the source of cash inflow or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned'. In future years please ensure that cash flows to and from the national office, and if relevant any branches, are disclosed in the notes to the cash flow statement.

Disclosure of capitation and affiliation fees

Item 11(b) of the guidelines requires disclosure of capitation fees paid to the national office of the ACA. Also item 11(d) of the guidelines requires disclosure of affiliation fees paid to political parties and industrial bodies. The statement of income and expenditure discloses subscriptions and memberships expenses. If any of these items relate to capitation fees or to affiliation fees please ensure that are separately disclosed in future years.

Operating Report

Manner of Resignation

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

Fair Work (Registered Organisations) Act 2009

Reference to the 'Schedule 1 of the Workplace Relations Act 1996' appearing in note 2 of the notes to the financial statements should properly refer to *Fair Work (Registered Organisations) Act 2009*. Also, reference to 'Industrial Registrar', 'RAO Schedule' and 'RAO Regulations' where appearing in the Committee of Management statement should properly refer to the 'General Manager, Fair Work Australia', the 'RO Act' and 'RO Regulations'.

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

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH

ABN 77 929 937 767

GPO BOX 3828

DARWIN 0801


STATEMENT BY DESIGNATED OFFICER

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NORTHERN TERRITORY BRANCH
OPERATING REPORT
FOR THE YEAR ENDING 30 JUNE 2010**

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 30 July 2011 and
- That the full report was presented to a general meeting of members of the reporting unit on 24 August 2011 in accordance with section 266 of the Fair Works (Registered Organisations) Act 2009.

Signature



Date:

14.10.11.

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

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH

GPO BOX 3828

Darwin NT 0801

FINANCIAL STATEMENTS

For the Year Ended 30 June 2010

Ian Fraser

**Fraser and Fraser Accounting
GPO Box 3919
DARWIN NT 0801**

TABLE OF CONTENTS

	Page
Statement of Financial Performance	1
Statement of Financial Accounts	2
Statement of Financial Position	3
Statement of Accounting Policies	4
Independent Audit Report	10
Statement by Branch President	12
Statement by Committee Members	14
Statement by Designated Officer	15

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH

ABN 77 929 937 767

GPO BOX 3828

Darwin 0801

STATEMENT OF INCOME AND EXPENDITURE

For the Year ended 30 June 2010

		30 Jun 2010	30 Jun 2009
INCOME			
Subscriptions	3,666.00		--
Reimbursement from ACAA	550.00		--
TOTAL INCOME		4,216.00	0.00
EXPENDITURE			
Audit Fees	1,100.00		--
Bank Charges	39.00		45.50
Fees and Charges	1,276.00		--
Post Office	137.00		130.00
Meetings	410.00		1,345.60
Subscriptions and Memberships	330.00		1,751.75
TOTAL EXPENDITURE		3,292.00	3,272.85
OPERATING SURPLUS		924.00	(3,272.85)

**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

STATEMENT OF INCOME AND EXPENDITURE

As at 30 June 2010

	Note	30 Jun 2010	30 Jun 2009
Operating Surplus	2	924.00	(3,272.85)
		<hr/>	<hr/>
		924.00	(3,272.85)
Deduct Accumulated Losses B/Fwd At The Beginning Of The Year		(4,408.35)	(1,135.50)
	5	(4,408.35)	(1,135.50)
		<hr/>	<hr/>
ACCUMULATED LOSSES		(3,484.35)	(4,408.35)
		<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

BALANCE SHEET

As at 30 June 2010

	Note	30 Jun 2010	30 Jun 2009
CURRENT ASSETS			
Cash	3	3,350.43	2,426.43
TOTAL CURRENT ASSETS		<u>3,350.43</u>	<u>2,426.43</u>
TOTAL ASSETS		<u>3,350.43</u>	<u>2,426.43</u>
NET ASSETS		<u>3,350.43</u>	<u>2,426.43</u>
MEMBERS' FUNDS			
Accumulated Deficit	4	(3,484.35)	(4,408.35)
TOTAL MEMBERS' FUNDS		<u>(3,484.35)</u>	<u>(4,408.35)</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

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year ended 30 June 2010

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

**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 2010

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.

**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 2010

2. Revenue

	2010	2009
	\$	\$
Operating activities:		
-Membership Contributions	3660	0
-Reimbursement from ACAA	550	0
Total Revenue	4216	0

Operating Loss

	2010	2009
	\$	\$
Profit from ordinary activities before income tax expense has been		
Determined after:		
Expenses		
Subscriptions and Membership	330.00	1751.75
Meetings	410.00	1345.60
Fees and Charges	1276.00	0.00
Post office	137.00	130.00
Bank Charges	39.00	45.50
<u>Audit Fees</u>	<u>1100.00</u>	<u>0.00</u>
Total Expenses	3292.00	3272.85
Operating Profit / (Loss)	\$ 924.00	\$(3272.85)

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 2010

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 30th June 2010. So as compared to the last financial year that is 30th June 2009 there is a movement in Cash and the Cash has increased in the Bank Account due to the Income received in the financial year 30th June, 2010. Net Cash in the Bank at the end of 30th June 2010 as follows:

	2010	2009
	\$	\$
Cash and Cash Equivalents	3530.43	2426.43

4. Cash Flows from Operating Activities

Association incurred the expenses during the financial year ended 30th June 2010 and this time the source of income was from the Subscriptions and Membership and also the reimbursement of the Audit fees from ACA-Australia in the Financial Year 30th June, 2010. The Association Cash Flow has gone up and Net Cash at the end of the Financial Year 30th June, 2010 is \$3530.43 which was \$2426.43 as Financial Year Opening Balance at 1st July, 2009.

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 2010

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)

Unit 27/16 Charlton Court

Woolner

NT 0820

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 THE FINANCIAL STATEMENTS

For the Year ended 30 June 2010

	30 Jun 2010	30 Jun 2009
<u>NOTE 2. OPERATING SURPLUS</u>		
Operating Profit (Loss)	924.00	(3,272.85)
	<u>924.00</u>	<u>(3,272.85)</u>
<u>NOTE 3. CASH</u>		
Cash at Bank Account	3,350.43	2,426.43
	<u>3,350.43</u>	<u>2,426.43</u>
<u>NOTE 4. ACCUMULATED DEFICIT</u>		
Unappropriated Profit B-Fwd	(3,484.35)	(4,408.35)
	<u>(3,484.35)</u>	<u>(4,408.35)</u>
<u>NOTE 5.</u>		
Deduct Accumulated Losses B/Fwd At The Beginning Of The Year	(4,408.35)	(1,135.50)
	<u>(4,408.35)</u>	<u>(1,135.50)</u>

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



FRASER & FRASER ACCOUNTING

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 2010 and is addressed to the members of the Association of consulting Architects Australia NT Branch. The Committee Members 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.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have 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 judgment, 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 of the financial report that gives a fair presentation 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 [those charged with governance] 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.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional Accounting bodies.

Opinion

In our opinion, the financial statements of:

Association of consulting Architects Australia NT Branch
Present fairly as at 30 June 2010 in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Association of Consulting Architects Australia Northern Territory Branch as at 30 June 2010, and the results of its operations for the year then ended.



Ian Fraser

BEC, CPA

(CPA Public Practitioner) Membership Number: 947616

Dated: 24/08/11

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NT BRANCH

ABN 77 929 937 767

GPO BOX 3828

Darwin 0801

STATEMENT BY BRANCH PRESIDENT

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA NORTHERN TERRITORY BRANCH
OPERATING REPORT
FOR THE YEAR ENDING 30 JUNE 2010**

The members of the Committee of Management hereby present the financial report for this year ended 30 June 2010.

Reporting Unit

The Reporting Unit for this report (and referred to as "the Association") is the Association of Consulting Architects NT Branch, 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) during the reporting period are:

PERSON	POSITION	PERIOD
Ross Tonkin	Branch President	1 July 2009 to 30 June 2010
Steven Huntingford	Branch Vice President	1 July 2009 to 30 June 2010
Max Weston	Branch Secretary	1 July 2009 to 30 June 2010
William Dickinson	Branch Treasurer	1 July 2009 to 30 June 2010
Ross Connolly	General Committee	1 July 2009 to 30 June 2010

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 2010 showed a Profit of \$924.00. 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 S.

**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

Number of Members

The number of companies at the end of the year ended 30 June 2010 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 or 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 or 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

Branch President

Ross Tonkin

Dated: 24/08/11.....

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

Page 13

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 AUSTRALIA NORTHERN TERRITORY BRANCH
OPERATING REPORT
FOR THE YEAR ENDING 30 JUNE 2010**

The Committee of Management of Association of Consulting Architects Australia Northern Territory Branch passed the following resolution in relation to the general-purpose financial reports (GPFR) of Association of Consulting Architects Australia Northern Territory Branch for the year ended 30 June 2010.

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 Australia Northern Territory Branch for the financial year ended 30 June 2010.
- d) There are reasonable grounds to believe that Association of Consulting Architects Australia Northern Territory Branch 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 Australia Northern Territory Branch 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 Australia Northern Territory Branch 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 Australia Northern Territory Branch 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: **BRANCH PRESIDENT**
Date: **24.08.11**

Signature:


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