



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

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

Our Ref: 131N: FR2003/505

Mr Phil Tait  
President  
Association of Consulting Architects -  
Queensland Branch  
GPO Box 737  
BRISBANE 4001

Dear Mr Tait,

**Re: Association of Consulting Architects - Australia, Queensland Branch  
Financial returns for years ending 30 June 2003  
(FR2003/505)**

Receipt is acknowledged of the financial documents for the financial year ending 30 June 2003. The documents were lodged in the Registry on 16 September 2004.

The documents have been filed.

I note however, that the auditor has included the following qualification in his report:

*“ It is not practicable to establish control over membership fee income prior to their initial entry in the accounting records, nor is it practicable for us to confirm that all membership free income has been received and recorded. Our audit relating to income was therefore, limited to the amounts recorded in the records. Similarly, our audit of expenditure has been restricted to those amounts recorded in the accounts.”*

It seems to me that the “qualification” goes to the extent of the audit procedures followed and not to the adequacy of the disclosures. Having in mind the requirements of subsection 280(2) of the Workplace Relations Act 1996, I am satisfied that the qualification of the auditor’s report is not a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4).

***The following matters are brought to your attention and please note that references to sections of the Act refer to the those provisions that were in operation before Schedule 1B - Registration and Accountability of Organisations (RAO) came into force. You must now refer to the RAO regime in the Workplace Relations Act 1996. No further action is requested in respect of the following matters:***

- **Prescribed Information Notice**

**Notice does not set out subsection 274(3)**

There should have been included in the accounts a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 274(1), (2) and (3) - refer to subsection 274(4) of the Act.

- **Timescale Provisions**

**Auditor's report not within six months**

The accounting records of the organisation were not audited within six months of the end of the financial year (refer subsection 276(1) and regulation 113)). Such records should be audited within the required time.

**Documents not lodged in the Registry within 14 days of second meeting**

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented (refer subsection 280(1)).

### ***New Legislation***

As you know a number of amendments to the Act came into operation on 12 May 2003. The Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) alters the arrangements under which organisations are required to provide financial and other information to members and the Industrial Registrar. You will recall that a number of explanatory pamphlets were sent to you on 8 May 2003 setting out in detail the relevant changes.

It is strongly recommend that the organisation acquaint itself with the new requirements of the RAO Schedule, particularly as the Act now provides for penalties for non-compliance.

Should you wish to discuss this letter or if you require further information, I can be contacted on (03) 86617985.

Yours sincerely,

Daniel Mammone  
RIA Team 4  
Statutory Services Branch  
Melbourne

17 September 2004

FR 2003/505



**Association of Consulting Architects  
Queensland**

8 September 2004

GPO Box 737  
BRISBANE 4001 Australia  
T 61 7 3254 0970  
F 61 7 3358 2993  
E [qld@aca.org.au](mailto:qld@aca.org.au)

The Registrar  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Attention Robert Pfeiffer

Dear Sir

Re Association of Consulting Architects Queensland Branch  
Financial Accounts 2003

Further to our recent discussions we wish to advise the following:

- 1 We have received from our accounts a copy of the 2003 Accounts
- 2 We have received from our Auditors a copy of their independent audit (s.276 & reg. 113)
- 3 We have provided the accounts and audit report to Members during June 2004 (s.279)
- 4 We have presented the accounts and audit report to a meeting of the Committee of Management in July 2004 (s.279 (6)(a))
- 5 We enclose copies of those accounts and independent auditors report as required (s.280)

We trust that the above procedures meet the required reporting procedures in this instance and regret the delay in the initial lodging of these documents. As discussed this was due to a change in management of the Association.

Thank you for your assistance in this matter. If you have any further enquiries please contact the undersigned.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Phil Tait', written over a horizontal line.

Phil Tait  
President Queensland Branch

Cc Robert Farmer, Geoff Grimes

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND**

**Scope**

We have audited the financial report, being a special purpose financial report comprising the Statement by Members of the Committee, Income and Expenditure Statement, Balance sheet and notes to the financial statements of Association Consulting Architects Queensland for the year ended 30 June 2003. The committee is responsible for the financial report and have determined that the accounting policies used are appropriate to meet the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Association. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Workplace Relations Act 1996 Part IX, Division 11. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standard. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

**Qualifications**

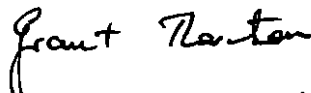

It is not practicable to establish control over membership fee income prior to their initial entry in the accounting records, nor is it practicable for us to confirm that all membership fee income has been received and recorded. Our audit relating to income was therefore, limited to the amounts recorded in the records. Similarly, our audit of expenditure has been restricted to those amounts recorded in the accounts.

**Qualified Audit Opinion**

In our opinion, subject to the qualification paragraphs above:

- (a) Association Consulting Architects Queensland has kept satisfactory accounting records in relation to the year ended 30 June 2003, including:
  - (i) records of the sources and nature of the income of Association Consulting Architects Queensland (including income from members); and
  - (ii) records of the nature and purposes of the expenditure of Association Consulting Architects Queensland; and
- (b) the financial statements and other statements prepared under Section 273 of the Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:
  - (i) the financial affairs of Association Consulting Architects Queensland as at 30 June 2003; and
  - (iii) the income and expenditure and deficit of Association Consulting Architects Queensland for the year ended 30 June 2003; and
- (c) all the information and explanations that, under Section 276(2) of the Act, members of Association Consulting Architects Queensland were required to provide were provided.

GRANT THORNTON  
Chartered Accountants

D J CARROLL  
Partner

Brisbane  
Dated this 15<sup>th</sup> day of April 2004

**ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND**

**CERTIFICATE OF COMMITTEE OF MANAGEMENT**

We, Phillip Tait and Dwayne Nielsen, being two members of the Committee of Management of the Association Consulting Architects Queensland do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

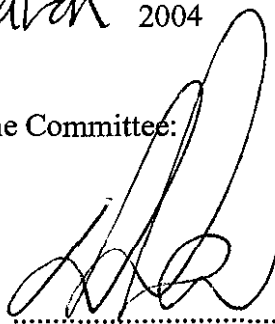
- (i) In the opinion of the Committee the attached accounts show a true and fair view of the financial affairs of the Association as at 30 June 2003.
- (ii) In the opinion of the Committee, meetings of the Committee were held during the year ended 30 June 2003 in accordance with the rules of the Association.
- (iii) To the knowledge of members of the Committee, there have been no instances, during the financial year to which the financial statements relate, where records of the Association or other documents (not being documents containing information made available to a member of the Association under sub-section 274 (2) of the Workplace Relations Act 1996) or copies of those records or other documents or copies of the rules of the Association, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto or the rules of the Association.
- (iv) The Association has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts and statements in respect of the immediately preceding financial year, and the Auditor's report thereon.

Dated at Brisbane this 23rd day of March 2004

Signed in accordance with a resolution passed by the Committee:



Phillip Tait



Dwayne Nielsen

**ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND**

**ACCOUNTING OFFICER'S CERTIFICATE \***

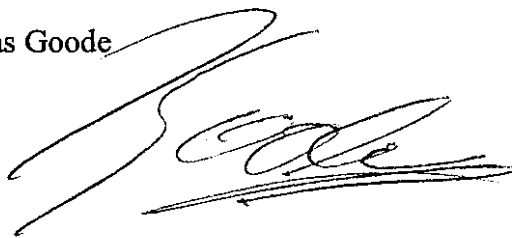
I, Thomas Goode, being the Officer responsible for keeping the accounting records of the Association Consulting Architects Queensland, certify that as at 30 June 2003 the number of members of the Branch was 74.

In my opinion:

- (i) The attached financial statements show a true and fair view of the financial affairs of the Association as at 30 June 2003.
- (ii) A record has been kept of all moneys paid by or collected from members of the Association and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited in accordance with the rules of the Association.
- (iii) Before any expenditure was incurred by the Association, approval for the incurring of the expenditure was obtained in accordance with the rules of the Association.
- (iv) No loans or other financial benefits other than remuneration in respect of their services to the Association were made to persons holding office in the Association.
- (v) The register of members of the Association was maintained in accordance with the Workplace Relations Act 1996.

Dated at Jindalee in the State of Queensland this 24<sup>th</sup> day of February 2004

Thomas Goode



\* "Accounting Officer" means the officer of the organisation responsible for the keeping of the accounting records of the organisation.

**ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2003**

	2003 \$	2002 \$
<b>INCOME</b>		
Membership Fees	46,000	52,050
	46,000	52,050
<b>EXPENDITURE</b>		
Accountancy Fees	100	100
Archioz Expenses	788	1,547
Audit fees	1,017	-
Bank Charges and Fees	102	65
Business Name Registration	157	-
Computer Expenses	1,353	770
Consultants Fees	3,295	2,751
Depreciation	124	-
Management Fees	16,075	56,337
Insurance	-	2,522
Printing Postage and Software	747	1,457
Maintenance – Office Equipment	62	2,043
Seminars	214	-
Subscription Costs	2,449	4,200
Telephone and Fax	3,334	4,995
Travel and Meals	52	103
Meeting expenses	320	-
	30,189	76,890
Profit (Loss) from Ordinary activities before income tax	15,811	(24,840)
Income tax expense	-	-
Profit (Loss) from ordinary activities after income tax	15,811	(24,840)
<b>RETAINED PROFITS-/ (LOSSES) AT THE BEGINNING OF THE FINANCIAL YEAR</b>	(30,489)	(5,649)
<b>RETAINED PROFITS / (LOSSES) AT THE END OF THE FINANCIAL YEAR</b>	(14,678)	(30,489)

The accompanying notes form part of this financial report.



## ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2003

	2003	2002
	\$	\$
CURRENT ASSETS		
CASH ASSETS		
Cash at Bank	12,797	123
Cash on Hand	116	107
	<u>12,913</u>	<u>230</u>
RECEIVABLES		
GST Receivable	-	699
	<u>12,913</u>	<u>929</u>
TOTAL CURRENT ASSETS	12,913	929
NON-CURRENT ASSETS		
Office equipment	539	-
	<u>13,452</u>	<u>929</u>
TOTAL ASSETS	13,452	929
CURRENT LIABILITIES		
GST payable	637	-
Fees in advance 2004	23,000	-
Related party payable	<u>4,493</u>	-
TOTAL CURRENT LIABILITIES	28,130	-
NON CURRENT LIABILITIES		
Related Party Payable	-	31,418
	<u>28,130</u>	<u>31,418</u>
TOTAL LIABILITIES	28,130	31,418
NET DEFICIENCY	<u>(14,678)</u>	<u>(30,489)</u>
MEMBERS' FUNDS		
Accumulated losses	(14,678)	(30,489)
	<u>(14,678)</u>	<u>(30,489)</u>
TOTAL MEMBERS' FUNDS/(DEFICIENCY)	<u>(14,678)</u>	<u>(30,489)</u>

The accompanying notes form part of this financial report.

**ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2003****NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Workplace Relations Act 1996 Part IX, Division 11. The committee has determined that Association Consulting Architects Queensland is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act 1996 Part IX, Division 11.

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is prepared, on an accruals basis.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**a. Income Tax**

The association adopts the liability method of tax-effect accounting whereby the income tax expense shown in the income and expenditure statement is based on the operating profit before income tax adjusted for any permanent differences.

Non-member income of the association is only assessable for tax, as member income is excluded under the principle of mutuality.

**b. Fixed Assets**

Office equipment is carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use and at rates as allowed by the Commissioner of Taxation.

**ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 3:

1. Presents fairly the financial position of Association Consulting Architects Queensland as at 30 June 2003 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Association Consulting Architects Queensland will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President

  
.....  
P TAIT

Treasurer

  
.....  
D NIELSEN

Dated this

23

day of

March

2004.