



Australian Government
Australian Industrial Registry

Level 4, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6812

Mr Graham Hobbs
President
Queensland Branch
Association of Consulting Architects – Australia
GPO Box 737
BRISBANE QLD 4001
e: graham@hobbs.com.au

Dear Mr Hobbs,

Financial Reports for the Year Ended 30 June 2004 - FR2004/284
Year Ended 30 June 2005 - FR2005/252
Year Ended 30 June 2006 - FR2006/419
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

I have received the financial reports of the Queensland Branch of the Association of Consulting Architects – Australia for the years ended 30 June 2004, 2005 & 2006. The documents were lodged in the Industrial Registry on 25 September 2006, 1 March 2006 and 12 January 2007 respectively.

The documents have been filed.

I note that there have been delays by the organisation in lodging its financial reports and delays by the Industrial Registry in processing the lodged financial Reports.

It appears from an examination of the financial reports for the years ended 30 June 2004 & 2005 that there were a number of matters that the Industrial Registry would generally alert the organisation of and request that the organisation remedy in future financial reports. The financial reports lodged by the organisation for the year ended 30 June 2006 though, do appear to have addressed many of those items. As a consequence, I have confined my comments below to matters arising from the financial reports for the year ending 30 June 2006.

The following comments are provided to assist your organisation when you next prepare financial reports. You do not need to take any further action in respect of the financial reports already lodged.

Designated Officer's Certificate

The Secretary or other officer of the organisation must lodge in the Industrial Registry, within 14 days after the relevant meeting, a certificate that the documents lodged are copies of the documents provided to members and presented to a meeting. Refer s268(c) of the RAO Schedule and r162 of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*.

The certificate should indicate the date on which the documents were provided to the members as well as the nature and date of the meeting.

A sample Designated Officer's Certificate is included with this letter as a guide.

Operating Report – Superannuation Trustees

I note that the Operating Report has not provided the requisite information regarding whether any officer or member of the Branch is a trustee of a superannuation entity (or a director of a company that is a trustee of a superannuation entity) – see section 254(2)(d) of the RAO Schedule.

You are requested to ensure that this information is included in the future. In the event that no officer or member of the Branch is a trustee or director of a superannuation entity, the Operating Report should include a comment to this effect.

Auditor's Report - Certificate prepared after auditor's report

The auditor in his/her report is required to give an opinion in respect of the general purpose financial report prepared in accordance with s253 of the RAO Schedule; such report includes any other reports or statements required by the reporting guidelines.

The date of the Committee of Management Statement indicates it was prepared after the auditor made his/her report. Would you please bring this matter to your Auditor's attention.

Auditor's Report - Qualification

I note that the auditor included a qualification in his/her report. A similar qualification was set out in the Auditor's Report for the year ending 30 June 2004.

It appears the qualification goes to the extent of the audit procedures followed and not to the adequacy of the disclosures. Considering the requirements of s332 of the RAO Schedule, it appears the qualification in the Auditor's Report is not a defect or irregularity referred to in s257(7) of the RAO Schedule.

Lodgement of Documents in the Registry

Section 268 of the RAO Schedule requires the Branch to lodge its financial documents with the Industrial Registry within 14 days of the date of the meeting at which they were presented. You are requested to lodge documents within the 14 day period in future.

Please do not hesitate to contact me by email at robert.pfeiffer@air.gov.au or on (03) 8661 7817 if you wish to discuss this letter.

Copies of the financial reports have been placed on a website maintained by the Industrial Registry at <http://www.e-airc.gov.au/131nqld>.

Yours sincerely,



for

Robert Pfeiffer
Statutory Services Branch

22 February 2007

Designated Officer's¹ Certificate

s268 of Schedule 1 Workplace Relations Act 1996

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]*², referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]*³, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]*³ of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹RAO 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.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable



Association of Consulting Architects

Queensland

GPO Box 737

Brisbane

Queensland 4001

Australia

Telephone 61 7 3279 2591

Facsimile 61 7 3279 2362

27 February 2006

The Manager
Australian Industrial Registry
Nauru House
80 Collins Street
Melbourne Vic 3000

Dear Sir

**Association of Consulting Architects – Queensland
Annual Financial returns**

I enclose the Annual Financial returns of the Association of Consulting Architects – Queensland in accordance with the reporting requirements of the RAO Schedule.

These accounts have been prepared by our Auditors, have been ratified by the Management Committee and have been submitted to all Members of the Association of Consulting Architects – Queensland

I can be contacted on 07 3852 2525 for any information you may require about the ACA-Queensland

Yours faithfully

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

Phillip Tait
President

enc

**Association of Consulting Architects
Queensland
Financial Report
For the year ended 30 June 2005**

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

COMMITTEE'S REPORT

The committee members submit the financial report of the ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND for the financial year ended 30 June 2005.

COMMITTEE MEMBERS

The names of committee members throughout the year and at the date of this report are:

Phillip John Tait	[President]
Henry Cooper Peel	[Vice President]
Dwayne Mark Nielsen	[Treasurer]
Greg Peter Sheehan	[Secretary]
Lancee Chan	
Eric Kenneth Denis Hebron	
John Marsson	
Mark Robert Trotter	
Ronald Eric Burgess	

PRINCIPAL ACTIVITIES

The principal activities of the Association during the financial year were to provide information on industrial matters including appropriate Award updates notification to financial members of the Association.

SIGNIFICANT CHANGES

No significant change in the nature of these activities occurred during the year.

OPERATING RESULT

The profit from ordinary activities, after providing for income tax, amounted to \$10,020.

Signed in accordance with a resolution of the Members of the Committee.



Signed



Signed

Dated this 8th day of December 2005

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005 \$	2004 \$
INCOME			
Members subscriptions		50,350	44,900
Operating grant		-	-
Donations		-	-
Dividends		-	-
Interest		-	-
Education Events Income		2,494	-
		<u>52,844</u>	<u>44,900</u>
EXPENDITURE			
Accounting		100	100
Amortisation of leased asset		-	-
Audit		2,012	2,003
Bank charges		92	104
Computer Expenses		308	1,262
Consultants Fees		1,100	3,500
Depreciation		918	809
Entertainment		203	-
Internet		50	-
Management Fees		15,000	22,147
Meeting Expenses		28	-
Parking		37	-
Printing, Postage and Software		906	740
Maintenance - Office Equipment		-	25
Subscription Costs		12,600	930
Telephone and Fax		687	1,824
Training and Events		8,327	-
Travel and Meals		457	269
		<u>42,824</u>	<u>33,714</u>
Profit from ordinary activities before income tax		10,020	11,186
Income tax expense	1	-	-
Profits from ordinary activities after income tax		<u>10,020</u>	<u>11,186</u>
YEAR		<u>(3,492)</u>	<u>(14,678)</u>
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR		<u>6,528</u>	<u>(3,492)</u>

The accompanying notes form part of this financial report.

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2005

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash assets		8,959	13,628
Receivables	2	1,404	-
Prepayments		-	-
TOTAL CURRENT ASSETS		<u>10,363</u>	<u>13,628</u>
NON CURRENT ASSETS			
Fixed Assets	3	1,528	2,446
TOTAL NON-CURRENT ASSETS		<u>1,528</u>	<u>2,446</u>
TOTAL ASSETS		<u>11,891</u>	<u>16,074</u>
CURRENT LIABILITIES			
Creditors and accruals		2,213	-
Lease liability		-	-
Grants received in advance		-	-
Provisions		-	-
Accrued Expenses		1,100	-
Fees in Advance		2,050	18,550
GST Payable		-	1,017
TOTAL CURRENT LIABILITIES		<u>5,363</u>	<u>19,567</u>
NON CURRENT LIABILITIES			
Lease liability		-	-
TOTAL NON CURRENT LIABILITIES		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>5,363</u>	<u>19,567</u>
NET ASSETS		<u>6,528</u>	<u>(3,492)</u>
MEMBERS' FUNDS			
Reserves		-	-
Retained profits		6,528	(3,492)
TOTAL MEMBERS' FUNDS		<u>6,528</u>	<u>(3,492)</u>

The accompanying notes form part of this financial report.

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005

Note 1 Statement of Significant Accounting Policies

This financial report is a general purpose financial report prepared in order to satisfy the financial reporting requirements of the Workplace Relations Act 1996. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act 1996 and the following Australian Accounting Standards:

- AAS 5 Materiality
- AAS 8 Events Occurring After Reporting Date
- AAS 17 Leases

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 has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

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

Leasehold improvements and office equipment are carried at cost, less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Note 2 Receivables

	2005	2004
	\$	\$
GST Owing	1,404	-
	<u>1,404</u>	<u>-</u>

Note 3 Fixed Assets

	2005	2004
	\$	\$
Office equipment	3,028	3,028
Less accumulated depreciation	(1,500)	(582)
	<u>1,528</u>	<u>2,446</u>
	<u>1,528</u>	<u>2,446</u>

ASSOCIATION OF 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 4:


1. Presents a true and fair view of the financial position of ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND as at 30 June 2005 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 OF 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



Treasurer



Dated this

8 day of DECEMBER 2005

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

Scope

We have audited the financial report, being a general purpose financial report, of The Association of Consulting Architects Queensland for the year ended 30 June 2005. The Committee is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Workplace Relations Act 1966 and 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 of Consulting Architects Queensland. No opinion is expressed as to whether the accounting policies used 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 1966. 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 Standards. 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 so as to present a view which is consistent with our understanding of the Association's financial position, and performance as represented by the results of its operations and its cash flows. 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.

Audit Opinion

In our opinion, the financial report of ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND presents a true and fair view of the financial position of ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND as at 30 June 2005 and the results of its operations and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Name of Firm Archer Gowland (Brisbane) Pty Ltd



Signature

Name of Partner Dennis Ivers

Date 14/12/2005

Address level 6, 380 Queen St

Brisbane QLD 4000