



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

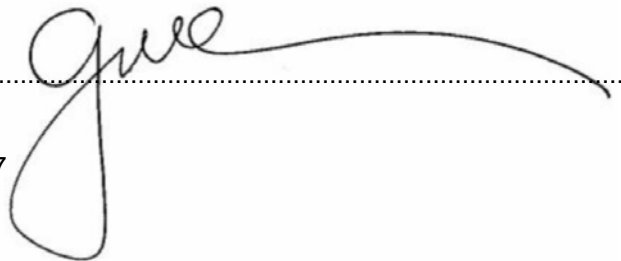
Designated Officer's Certificate

s268 of Schedule 1 Workplace Relations Act 1996

I, GRAHAM ANTHONY HOBBS, being the PRESIDENT of the Association of Consulting Architects QLD certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report, was provided to members on 30 November 2006; and
- that the full report was presented to a general meeting of members of the reporting unit on 20 December 2006; in accordance with section 266 of the RAO Schedule.

Signature

A handwritten signature in black ink, appearing to read 'G. Hobbs', written over a horizontal dotted line. The signature is cursive and extends to the right of the line.

Date: 12 January 2007

From: Graham Hobbs [mailto:graham@hobbs.com.au]
Sent: Friday, 12 January 2007 2:00 PM
To: PFEIFFER, Robert
Cc: 'ACA QLD'; 'Greg Sheehan'; 'David Porgand'; nat@aca.org.au
Subject: ACA - MEMO 070112 - Submission of Annual Return and 2006 Annual Financial Report

Robert Pfeiffer
Australian Industrial Registrar

Organisation: Association of Consulting Architects
Branch: Queensland
Org Number: 131N

Find attached pdf files copies of the following reports:

- a) 2006 Financial Report, as presented to an Annual General Meeting of the Members held 20 December 2006
- b) Annual Return for 31 December 2006

I trust that these reports and their submission is in order. If there is any manner in which they are not in order, please advise promptly.

Attached:

- ACAQ 2006 Annual Financial Report 2006.pdf
- ACAQ 070112 ANNUAL RETURN JAN 2007.pdf

Regards,
Graham Hobbs FRAIA
President ACA QLD

gld@aca.org.au

Tel: 1300 653 026

GPO Box 737

Brisbane QLD 4001

Association of Consulting Architects Queensland
(ABN 80 790 409 794)

**ASSOCIATION OF CONSULTING ARCHITECTS
QUEENSLAND**

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2006**

ANNUAL REPORT

TABLE OF CONTENTS

- 1. Operating Report**
- 2. Auditor's Independence Declaration**
- 3. Committee of Management Statement**
- 4. Auditor's Report**
- 5. Balance Sheet**
- 6. Income and Expenditure Statement**
- 7. Cash Flow Statement**
- 8. Notes to and forming part of the Accounts**

**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
OPERATING REPORT
30 JUNE 2006**

The members of the Committee of Management hereby present the financial report for the year ending 30th June 2006.

Members of the Committee of Management

The persons who hold office as members of the Committee of Management of the Association at the end of the reporting period are;

Graham Hobbs	President
Henry Peel	Vice President
Greg Sheehan	Secretary
David Porgand	Treasurer
Phil Tait	Committee member
Mark Trotter	Committee member
John Marsson	Committee member

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.

Trading Results

The net amount of profit for the Association for the year ending 30th June 2006 was \$16,566 (2005, \$10,020)

Manner of Resignation

Members may resign from the Association in accordance with the Constitution of the Association Rule 15

Number of Members

The number of persons, who at the end of the year ending 30th June 2006, were recorded on the Register of Members of the Association was 66.

Number of Employees

Geoff Grimes as Executive Officer on a contract basis.

Significant Changes in the State of Affairs

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

Significant Events After Year End

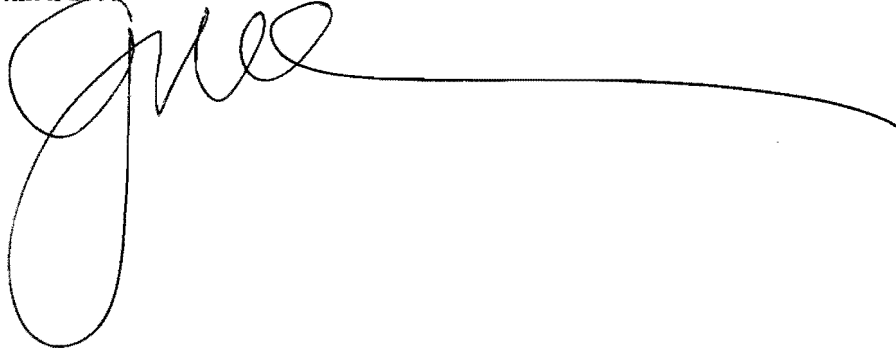
Directors are not aware of any matter or circumstance, which has arisen since the end of the financial year which has significantly effected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in subsequent financial years.

Auditor's Independence Declaration

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

Dated: 28 November 2006

Graham Hobbs
President

A handwritten signature in black ink, appearing to read 'Graham Hobbs', with a long horizontal line extending to the right.

Auditor's Independence Declaration

To : The Committee of the Association of Consulting Architects Australia

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30th June 2006 there have been;

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

Robert Farmer & Co

A handwritten signature in black ink, appearing to read 'R C Farmer', with a stylized flourish.

R C Farmer
Principal

Brisbane

Dated: 24 November 2006

**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
COMMITTEE OF MANAGEMENT STATEMENT
30 JUNE 2006**

On 28 November 2006 the Committee of Management of Association of Consulting Architects Queensland passed the following resolution in relation to the general-purpose financial reports (GPFR) of Association of Consulting Architects Queensland for the year ending 30th June 2006.

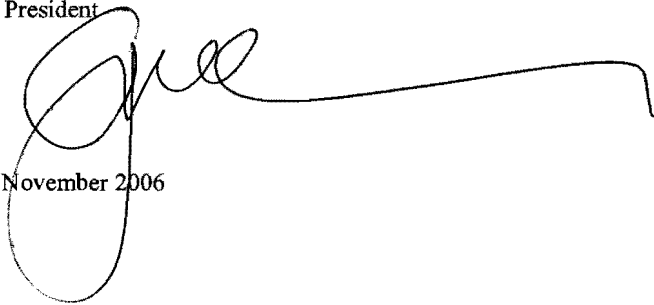
The Committee of Management declares that in relation to the GPFR in its opinion:

- a) The financial statements and notes comply with Australian Accounting Standards;
- b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of Association of Consulting Architects Queensland for the financial year ended 30th June 2006;
- d) There are reasonable grounds to believe that Association of Consulting Architects Queensland will be able to pay its debts when they become due and payable;
- e) During the financial year to which the GPFR relate and since the end of that year;
 - i) Meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
 - ii) The financial affairs of Association of Consulting Architects Queensland 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 Queensland have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - iv) Where the organisation consist of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - v) The information sought in any request of a member of Association of Consulting Architects Queensland 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: Graham Hobbs

Title of Office held: President

Signature:



Date:

28 November 2006

**AUDITOR'S REPORT TO THE MEMBERS OF
ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
30 JUNE 2006**

Scope

I have audited the accompanying accounts for the Association of Consulting Architects Queensland comprised of the Balance Sheet, Income Statement, and Notes to and forming part the Financial Statements for the year ended 30 June 2006. The Association's Officers are responsible for the preparation and presentation of the accounts and the information contained therein. I have conducted an independent audit of these accounts in order to express an opinion on them to the members of the Association.

My audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free from material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Accounting Standards and statutory requirements so as to present a view of the association which is consistent with my understanding of the Association's financial position and the results of its operations.

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

Qualification

The accompanying accounts being the balance sheet and income and expenditure statement and notes to and forming part of the accounts of the Association of Consulting Architects Queensland are in accordance with the books and records of the Association which have been subjected to normal auditing procedures and which have been properly maintained by the Association.

As an audit procedure it was not practicable to extend my examination of income received by the Association beyond the accounting for amounts received as shown by the books and records of the Association.

Independence

I am independent of the Association and have met the independence requirements of Australian professional ethical pronouncements.

Audit opinion

Subject to the foregoing matter referred to in the Qualification paragraph above, in my opinion the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and statutory requirements in Australia, the financial position of the Association of Consulting Architects Queensland as at 30 June 2006 and the results of its operations and its cash flows for the year then ended and the requirements of the RAO schedule.



**R C Farmer
Chartered Accountant**

Dated: 24 November 2006

ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND

Balance Sheet As At 30 June 2006

	Note	2006	2005
		\$	\$
Current Assets			
Cash assets		57 284	8 959
Receivables	4		1 403
Total Current Assets		57 284	10 362
Non-Current Assets			
Property, plant and equipment	5	955	1 528
Total Non-Current Assets		955	1 528
Total Assets		58 240	11 891
Current Liabilities			
Payables	6		3 313
Current tax liabilities	7	4 147	
Other	8	31 000	2 050
Total Current Liabilities		35 147	5 363
Total Liabilities		35 147	5 363
Net Assets		23 093	6 527
Members Funds			
Retained profits		23 093	6 527
Total Members' Funds		23 093	6 527

The accompanying notes form part of these financial statements.

ASSOCIATION CONSULTING ARCHITECTS QUEENSLAND

Income and Expenditure Statement For the year ended 30 June 2006

	2006	2005
	\$	\$
Income		
Membership Fees	47 650	50 350
Education Events Income	32	2 494
Sundry income	50	
Total income	<u>47 732</u>	<u>52 844</u>
Expenses		
Accountancy	100	100
Audit fees		2 012
Bank fees and charges	53	92
Computer Expenses	183	308
Consultants fees	1 100	1 100
Depreciation - Office Equipment	573	918
Entertainment		203
Management Fees	15 000	15 000
Internet	307	50
Meeting Expenses		28
Parking	1	37
Printing Postage And Software	307	906
Subscriptions	12 609	12 600
Telephone And Fax	464	688
Training & events	22	8 327
Travel & Meals	447	457
Total expenses	<u>31 166</u>	<u>42 825</u>
Profit from ordinary activities before income tax	16 566	10 020
Income tax revenue relating to ordinary activities		
Net profit attributable to the association	16 566	10 020
Total changes in equity of the association	16 566	10 020
Opening retained profits	6 528	-3 492
Net profit attributable to the association	16 566	10 020
Closing retained profits	23 093	6 528

The accompanying notes form part of these financial statements.

**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	Note	2006	2005
Cash flows from operating activities			
Cash receipts in the course of operations		48,979	51,441
Cash payments in the course of operations		<u>(653)</u>	<u>(56,110)</u>
Net cash provided by operating activities		<u>48,326</u>	<u>(4,669)</u>
Net Increase/(Decrease) in Cash Held		48,326	(4,669)
Cash at beginning of the financial year		<u>8,959</u>	<u>13,268</u>
Cash at the end of the financial year		<u><u>57,285</u></u>	<u><u>8,959</u></u>

(i) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and Investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of The year as shown in the statement of cash flows is reconciled to the related items in the Statement of Financial Position.

Cash Assets	<u>57,285</u>	<u>8,959</u>
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(ii) Reconciliation of Net Cash Provided by operating activities to operating profit after income tax

Profit from ordinary activities after income tax	16,566	10,020
Depreciation	573	918
Decrease (Increase) in current receivables	1,247	(1,404)
Increase (Decrease) in other creditors	<u>29,940</u>	<u>(14,203)</u>
Net Cash provided by Operating Activities	<u><u>48,326</u></u>	<u><u>(4,669)</u></u>

**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
NOTES TO AND FORMING PART OF THE ACCOUNTS
30 JUNE 2006**

1. STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies adopted by the Association are presented below to assist in a general understanding of the financial statements. The accounts have been prepared in accordance with historical cost convention and comply with generally accepted accounting standards as laid down by the Australian Accounting bodies and requirements of the Workplace Relations Act 1996.

Basis of Accounting

- (a) The financial statements are a general purpose report which has been drawn up in accordance with Australian Accounting Standards and other mandatory professional reporting requirements.
- (b) The accounts have been prepared upon the cash basis of accounting.
- (c) Property, plant and equipment is depreciated on a straight line basis so as to write off the value of these assets over their expected useful lives.

2. INFORMATION TO BE SUPPLIED TO MEMBERS OR REGISTRAR

- (1) A member of an organisation, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection 1.

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

- (4) A Registrar may only make an application under subsection 1 at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.
- (5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270 (4) must include a notice drawing attention to subsections (1), (2) and (3) of this section and setting out those subsections.

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

- (6) Without limiting the information that may be prescribed under subsection (1), the information prescribed must include details (including the amount) of any fees paid by the reporting unit for payroll deduction services provided by a person who is an employer of:
- (a) the member making the application for information; or
 - (b) the member at whose request the application was made.

3. INCOME TAX

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

4. RECEIVABLES

	2006	2005
GST Refundable	-	1,404
	<u>-</u>	<u>1,404</u>
	<u>-</u>	<u>1,404</u>

5. FIXED ASSETS

Property, Plant & Equipment at cost	2,755	2,860
Less: Accumulated Depreciation	(1,800)	(1,332)
	<u>955</u>	<u>1,528</u>
	<u>955</u>	<u>1,528</u>

6. PAYABLES

Trade Creditors	-	2,214
Accrued Expenses	-	1,100
	<u>-</u>	<u>3,314</u>
	<u>-</u>	<u>3,314</u>

7. CURRENT TAX LIABILITIES

GST Payable	4,147	-
	<u>4,147</u>	<u>-</u>
	<u>4,147</u>	<u>-</u>

8. OTHER CURRENT LIABILITES

Fees in Advance	31,000	2,050
	<u>31,000</u>	<u>2,050</u>
	<u>31,000</u>	<u>2,050</u>