



FAIR WORK  
AUSTRALIA

25 February 2010

Mr Graham Hobbs  
President  
Association of Consulting Architects – Australia, Queensland Branch

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

Dear Mr Hobbs

**Re: Financial Report for the Association of Consulting Architects – Australia,  
Queensland Branch for year ended 30 June 2009 – FR2009/10039**

I acknowledge receipt of the financial report for the Association of Consulting Architects – Australia, Queensland Branch (the Branch) for the year ended 30 June 2009. The report was lodged with Fair Work Australia on 12 February 2010.

The financial report has now been filed.

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 report lodged.

### **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) of the *Fair Work (Registered Organisations) Regulations 2009*.

### **Audit report**

Audit Qualification: where auditor has not verified all income received

It is noted that the auditor's opinion is qualified. The Audit Report explains that it was not possible to verify all income received from all sources during the financial year.

It is the view of Fair Work Australia (FWA) that there should not be a need for such a qualification. [Subsections 252 \(1\) \(b\) and \(c\)](#) of the *Fair Work (Registered Organisations) Act 2009* (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 these 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.

#### **Reference to *Fair Work (Registered Organisations) Act 2009***

The Audit Opinion did not make reference to the requirements imposed by Part 3 of Chapter 8 of the Act. Item 27 of the General Manager of Fair Work Australia's Reporting Guidelines require that the auditor's statement must include reference to the requirements imposed by Part 3 of Chapter 8 of the Act. Future Auditor's Opinions should include this reference.

**Timing of financial documents - lodgement of documents in Fair Work Australia**

Section 268 of the Act requires the Branch to lodge its financial documents with Fair Work Australia within 14 days of the date of the General Meeting of Members at which they were presented (that is, by 5 January 2010). The documents were not lodged with Fair Work Australia, however, until 12 February 2010. You are requested to lodge documents within the 14 day period in future.

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'Kevin Donnellan', with a long horizontal stroke extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

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

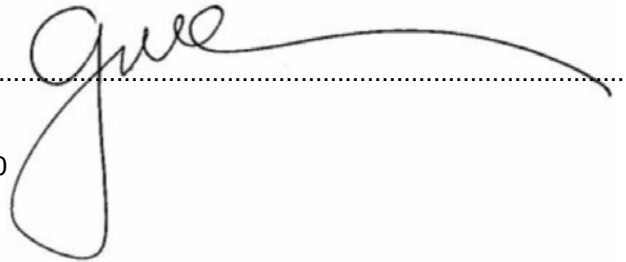
# Designated Officer's Certificate

Fair Work (Registered Organisations) Act 2009

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 Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on Friday 27 November 2009; and
- that the full report was presented to a general meeting of members of the reporting unit on Tuesday 22 December 2009; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature

A handwritten signature in black ink, appearing to read 'G. Hobbs', is written over a horizontal dotted line. The signature is fluid and cursive, with a long horizontal stroke extending to the right and a large loop at the bottom.

Date: 15 January 2010

# **ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2009**

### **CONTENTS**

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**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND  
OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2009**

The members of the Committee of Management hereby present the financial report for the year ended 30<sup>th</sup> June 2009.

**Reporting Unit**

The Reporting Unit for this Report (and referred to as “the Association”) is the Association of Consulting Architects QLD, which is the Queensland Branch of the Association of Consulting Architects Australia.

**Members of the Committee of Management**

The persons who hold office as members of the Committee of Management of the Association of Consulting Architects Queensland (ACA QLD) at the end of the reporting period are:

Graham Hobbs	President
Michael Kisluk	Secretary
David Porgand	Treasurer
Mark Trotter	Vice President
Carl Brooks	Committee member
Ray Giarola	Committee member
Kevin Murphy	Committee member
Geoff Street	Committee member
Caroline Treacy	Committee member
David Trott	Committee member
Mark Williams	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. The Operating Result from the principal activities is the same as that reported below for the Trading Result.

**Trading Results**

The net amount of profit for the Association for the year ended 30<sup>th</sup> June 2009 was \$42,165 (20087, \$34,307). 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 15.

**Number of Members**

The number of persons, who at the end of the year ended 30<sup>th</sup> June 2009, were recorded on the Register of Members of the Association was 68.

**Number of Employees**

There were no employees.

**Superannuation Trustees**

No officer or member of the Association is a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is a superannuation entity or an exempt public sector superannuation scheme and where a criterion for the officer or member being the trustee or director is that the officer or member is 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 matter or circumstance, which has arisen since the end of the financial year which has significantly effected or may significantly effect 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.

Dated: 25 November 2009

Graham Hobbs  
President

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**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND  
COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2008**

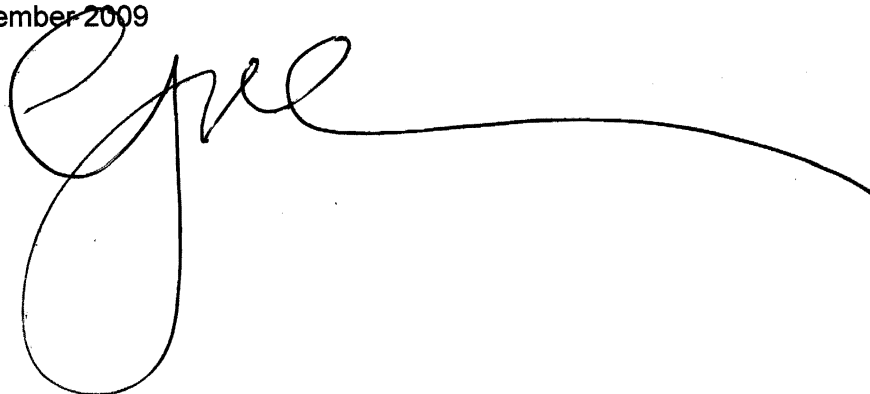
On 25 November 2009 the Committee of Management of Association of Consulting Architects Queensland passed the following resolution in relation to the general-purpose financial reports (GPFR) of Association of Consulting Architects Queensland for the year ended 30<sup>th</sup> June 2009.

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 30<sup>th</sup> June 2009
- 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) Meeting 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) 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  
Date: 25 November 2009

Signature:

A large, stylized handwritten signature in black ink, appearing to be 'G. Hobbs', with a long horizontal flourish extending to the right.

# AUDITOR'S INDEPENDENCE DECLARATION

## ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

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 30 June 2009 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.

Lyn Papa  
Chartered Accountant



Signed at Brisbane this 3rd day of November 2009.



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

**Scope**

I have audited the financial statements of the Association of Consulting Architects Queensland for the year ended 30 June 2009 as set out on the following pages. The Committee is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of these statements in order to express an opinion on them to the members.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures undertaken include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report 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 financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements 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.

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

**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 my opinion, except for the qualification above, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Association of Consulting Architects Queensland as at 30 June 2008, and the results of its operations for the year then ended.

Lyn Papa  
Chartered Accountant & Public Practice Certificate Holder  
ICAA Member No 78178



Signed at Brisbane this 26th day of November 2009.

# ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

## INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2009

	Notes	2009	2008
<b>INCOME</b>			
Membership Fees		59 000.00	55 950.00
Education Events Income		7 050.00	10 486.36
Interest Received		5 095.62	-
ACA NSW Processing Fees		<u>977.50</u>	<u>4 886.26</u>
		<u>72 123.12</u>	<u>71 322.62</u>
<b>EXPENDITURE</b>			
Accountancy		125.00	1 000.00
Administrative Services		800.00	1 325.00
Audit Fees		800.00	1 600.00
Bank Fees and charges		1 290.89	805.78
Bookkeeping Fees		1 477.50	1 012.50
Capitation Fees to ACA AUS		17 500.00	13 400.00
Computer Expenses		-	171.82
Depreciation		303.00	549.00
Event Co-ordinator Services		1 200.00	1 700.00
General Administration		349.22	261.82
Levy		105.00	4 445.00
Management Fees		0.00	0.00
Internet		0.00	0.00
Meeting Expenses		908.82	435.82
Parking & Ground Transport		58.28	0.00
Subscriptions		0.00	0.00
Telephone		685.06	682.36
Training & Events		<u>4 354.55</u>	<u>9 625.91</u>
Total Payments		<u>29 957.32</u>	<u>37 015.01</u>
Profit from ordinary activities before income tax		<u>42 165.80</u>	<u>34 307.61</u>
Income tax expense		0.00	0.00
Net profit attributable to the association		<u>42 165.80</u>	<u>34 307.61</u>
Total changes in equity of the association		<u>42 165.80</u>	<u>34 307.61</u>
Opening Retained Profits		<u>84 258.61</u>	<u>49 951.00</u>
Closing Retained Profits		<u>126 424.41</u>	<u>84 258.61</u>

# ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

## BALANCE SHEET

AS AT 30 JUNE 2009

		2009	2008
<b>CURRENT ASSETS</b>			
Cash at Bank	3	151 614.94	116 729.67
Receivables		<u>0.00</u>	<u>660.00</u>
Total Current Assets		<u>151 614.94</u>	<u>117 389.67</u>
<b>NONCURRENT ASSETS</b>			
Property, plant and equipment	4	<u>215.81</u>	<u>518.81</u>
Total Noncurrent assets		<u>215.81</u>	<u>518.81</u>
<b>TOTAL ASSETS</b>		<u>151 830.75</u>	<u>117 908.48</u>
<b>CURRENT LIABILITIES</b>			
Payables	5	540.00	696.00
GST Tax Liabilities		3 175.74	3 986.36
Other	6	<u>21 690.00</u>	<u>28 966.91</u>
Total Current Liabilities		<u>25 405.74</u>	<u>33 649.27</u>
Total Liabilities		<u>25 405.74</u>	<u>33 649.27</u>
<b>NET ASSETS</b>		<u>126 425.01</u>	<u>84 259.21</u>
<b>MEMBERS FUNDS</b>			
Opening Balance		84 259.21	49 951.60
Add: Surplus/(Deficit)		<u>42 165.80</u>	<u>34 307.61</u>
Closing Balance		<u>126 425.01</u>	<u>84 259.21</u>

# ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

## NOTES TO AND FORMING PART OF THE ACCOUNTS

AS AT 30 JUNE 2009

### ***Note 1 - Statement of Significant Accounting Policies***

The financial report is a general purpose financial report that has been prepared for use by the members of the Association.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AAS 5: Materiality

AAS 8: Events Occurring After Reporting Date

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

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

#### **Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the Association commencing from the time the assets is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the impairments.

### ***Note 2 - Information to be Supplied to Members or Registrar***

(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 subsection (see section 305).

# ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

## NOTES TO AND FORMING PART OF THE ACCOUNTS

AS AT 30 JUNE 2009

### ***Note 3 - Cash***

Business Cheque Account	28 679.01
Business Online Saver Account	122 835.93
Petty Cash	100.00
Amex Merchant Account	<u>0.00</u>
	<u>151 614.94</u>

### ***Note 4 - Property, Plant and Equipment***

Office Equipment - at Cost	3 096.45
Less: Accumulated Depreciation	<u>2 923.00</u>
	173.45
Low Value Assets	<u>42.36</u>
	<u>215.81</u>

### ***Note 5 - Payables***

Accounts Payable	330.00
ACA Capitation Payable	<u>210.00</u>
	<u>540.00</u>

### ***Note 6 - Other***

Subscriptions In Advance	21 680.00
Subscriptions Overpaid	<u>10.00</u>
	<u>21 690.00</u>