



FAIR WORK
AUSTRALIA

7 April 2011

Ms Caroline Treacy
Secretary
Association of Consulting Architects - Australia, Queensland Branch

email: gldevents@aca.org.au

Dear Ms Treacy

Re: Financial Report for the Association of Consulting Architects - Australia, Queensland Branch for year ended 30 June 2010 – FR2010/2668

I acknowledge receipt of the revised audit report in response to correspondence of Fair Work Australia (FWA) dated 11 March 2011. The report was lodged with FWA on 31 March 2011.

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.

Statement of changes in equity and cash flow statement

The financial report did not contain a statement of changes in equity and a cash flow statement. Section 253 of the *Fair Work (Registered Organisations) Act 2009* (the Act) requires a reporting unit to prepare a general purpose financial report (GPFR) which includes a profit and loss statement, a balance sheet, a statement of cash flows and any other statements required by the Australian Accounting standards. The Australian Accounting Standards require a GPFR to include a statement of changes in equity (AASB 101(10)(c)). Could the Association of Consulting Architects - Australia, Queensland Branch (the Branch) ensure that future reports contain the required statements under the Act and the Accounting Standards.

Notes to Financial Reports

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 that is prescribed by the Fair Work (Registered Organisations) Regulations 2009 is available to members on request. While note 2 to the financial statements does this, it replicates the wording of out-dated legislation.

Would you please ensure in future that the Notes contain this extract from the Act, word for word:

272 Information to be provided to members or General Manager

(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).

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

11 Exhibition Street	Telephone: (03) 8661 7777
Melbourne VIC 3000	International: (613) 8661 7777
GPO Box 1994	Facsimile: (03) 9655 0401
Melbourne VIC 3001	Email: melbourne@fwa.gov.au

Timing of Financial Documents - Lodgement of documents with Fair Work Australia

[Section 268](#) of the Act requires the Branch to lodge its financial documents with FWA within 14 days of the date of the General Meeting of Members at which they were presented (that is, 27 December 2010). The documents were not lodged with FWA until 15 February 2011. In future years please ensure that financial reports are lodged with FWA within 14 days of the General Meeting of Members.

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 'K 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



Association of Consulting Architects

Queensland

Mr Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia
Via Email: kevin.donnellan@fwa.gov.au

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ABN 80 790 409 794

Dear Kevin

**Re: Financial Report for the Association of Consulting Architects - Australia,
Queensland Branch for year ended 30 June 2010 – FR2010/2668**

Further to your correspondence dated 11th March, 2011, please find attached the revised Audit Report in accordance with Section 253 of the Act.

Please do not hesitate to contact the undersigned should you require further information.

Yours sincerely

Caroline Treacy
Secretary
Association of Consulting Architects, Queensland Branch

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

Scope

I have audited the attached financial report, being a general purpose financial report comprising Statement by Members of the Committee, Statement of Financial Performance, Statement of Financial Position and Notes to the Financial Statements for the year ended 30 June 2010. The Committee is responsible for 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 relevant Acts and are appropriate to meet the needs of the members.

I have conducted an independent audit of this financial report in order to express an opinion on them 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.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures include 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. 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 my opinion, the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial statements, applicable Accounting Standards, other requirements imposed by Part 3 of Chapter 8 of the Registered Organisation Act and other mandatory professional reporting requirements, the financial position of the Association of Consulting Architects Queensland as at 30 June 2010 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 16th day of March 2011.



FAIR WORK
AUSTRALIA

11 March 2011

Ms Caroline Treacy
Secretary
Association of Consulting Architects - Australia, Queensland Branch

email: gld@aca.org.au

Dear Ms Treacy

Re: Financial Report for the Association of Consulting Architects - Australia, Queensland Branch for year ended 30 June 2010 – FR2010/2668

I acknowledge receipt of the financial report for the Association of Consulting Architects - Australia, Queensland Branch (the Branch) for the year ended 30 June 2010. The report was lodged with Fair Work Australia on 17 February 2011.

The financial report has not been filed.

The following matters require your attention before any action can be taken to file the above report.

Audit Report

Scope

The Scope of the Audit Report dated 10 November 2010 indicates that 'I have audited the attached financial report, being a special purpose financial report comprising Statement by Members of the Committee . . .' While the note 1 of the notes to the financial statements indicate that 'the financial report is a general purpose financial report that has been prepared for use by the members of the Association.' Section 253 of the *Fair Work (Registered Organisations) Act 2009* (the Act) expressly requires a General Purpose Financial Report to be prepared in accordance with the Australian Accounting Standards and makes no provision for a Special Purpose Financial Report. Could the Branch arrange for the Auditor to prepare a revised Audit Report in accordance with section 253 of the Act.

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

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Association of Consulting Architects

Queensland

Fair Work Australia

Date: 17/2/11

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Designated Officer's Certificate

Fair Work (Registered Organisations) Act 2009

I, CAROLINE TREACY, being the SECRETARY 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 12th November 2010; and

that the full report was presented to a general meeting of members of the reporting unit on Thursday 9th December 2010; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature

**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

On 9 November 2010 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 30th 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 position and cash flows of Association of Consulting Architects Queensland for the financial year ended 30th June 2010
- 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; and
 - iii) The financial records of Association of Consulting Architects Queensland have been kept and maintained in accordance with the Fair Work (RO) Act 2009; 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 Fair Work (RO) Act 2009 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 Fair Work (RO) Act 2009.

For Committee of Management: Mark Trotter
Title of Office held: President
Date: 9 November 2010

Signature:



**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

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

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 held office as members of the Committee of Management of the Association of Consulting Architects Queensland (ACA QLD) during the reporting period are as follows:

Mark Trotter	President
Caroline Treacy	Secretary
Kevin Murphy	Treasurer
Geoff Street	Vice President
Carl Brooks	Committee member
Ray Giarola	Committee member
Graham Hobbs	Committee member
David Porgand	Committee member
Laurence Taylor	Committee member
Denis Waring	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 30th June 2010 was \$34,336.97 (2009 \$42,165). 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 30th June 2010, were recorded on the Register of Members of the Association was 56.

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: 9 November 2010



Mark Trotter
President

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2010

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Statement of Financial Performance
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Notes to and forming part of the accounts

**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

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

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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.

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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

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Dated: 9 November 2010



Mark Trotter
President

**ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND
COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

On 9 November 2010 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 30th 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 position and cash flows of Association of Consulting Architects Queensland for the financial year ended 30th June 2010
- 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; and
 - iii) The financial records of Association of Consulting Architects Queensland have been kept and maintained in accordance with the Fair Work (RO) Act 2009; 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 Fair Work (RO) Act 2009 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 Fair Work (RO) Act 2009.

For Committee of Management: Mark Trotter
Title of Office held: President
Date: 9 November 2010

Signature:



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, during the year ended 30 June 2010 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 4th day of November 2010.

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

Scope

I have audited the attached financial report, being a special purpose financial report comprising Statement by Members of the Committee, Statement of Financial Performance, Statement of Financial Position and Notes to the Financial Statements for the year ended 30 June 2010. The Committee is responsible for 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 relevant Acts and are appropriate to meet the needs of the members.

I have conducted an independent audit of this financial report in order to express an opinion on them 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.

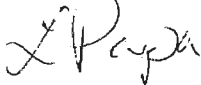
My audit has been conducted in accordance with Australian Auditing Standards. My procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken 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. 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 my opinion, the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial statements, applicable Accounting Standards, other requirements imposed by Part 3 of Chapter 8 of the Registered Organisation Act and other mandatory professional reporting requirements, the financial position of the Association of Consulting Architects Queensland as at 30 June 2010 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 10 th day of November 2010.

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2010

	Notes	2010	2009
INCOME			
Membership Fees		50 270.00	59 000.00
Education Events Income		12 986.37	7 050.00
Interest Received		5 373.96	5 095.62
ACA NSW Processing Fees		0.00	977.50
		<u>68 630.33</u>	<u>72 123.12</u>
EXPENDITURE			
Accountancy		125.00	125.00
Administrative Services		0.00	800.00
Audit Fees		850.00	800.00
Bank Fees and charges		819.06	1 290.89
Bookkeeping Fees		1 500.00	1 477.50
Capitation Fees to ACA AUS		15 040.00	17 500.00
Depreciation		69.00	303.00
Event Co-ordinator Services		1 470.00	1 200.00
Executive Assistant		1 313.31	0.00
General Administration		420.08	349.22
Levy		0.00	105.00
Meeting Expenses		448.01	908.82
Parking & Ground Transport		102.99	58.28
Telephone		631.17	685.06
Training & Events		11 504.74	4 354.55
Total Payments		<u>34 293.36</u>	<u>29 957.32</u>
Profit from ordinary activities before income tax		<u>34 336.97</u>	<u>42 165.80</u>
Income tax expense		0.00	0.00
Net profit attributable to the association		<u>34 336.97</u>	<u>42 165.80</u>
Total changes in equity of the association		<u>34 336.97</u>	<u>42 165.80</u>
Opening Retained Profits		<u>126 425.01</u>	<u>84 259.21</u>
Closing Retained Profits		<u>160 761.98</u>	<u>126 425.01</u>

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2010

		2010	2009
CURRENT ASSETS			
Cash at Bank	3	175 021.39	151 614.94
Receivables		880.00	0.00
Total Current Assets		<u>175 901.39</u>	<u>151 614.94</u>
NONCURRENT ASSETS			
Property, plant and equipment	4	<u>146.81</u>	<u>215.81</u>
Total Noncurrent assets		<u>146.81</u>	<u>215.81</u>
TOTAL ASSETS		<u>176 048.20</u>	<u>151 830.75</u>
CURRENT LIABILITIES			
Payables	5	1 935.00	540.00
GST Tax Liabilities		2 166.22	3 175.74
Other	6	11 185.00	21 690.00
Total Current Liabilities		<u>15 286.22</u>	<u>25 405.74</u>
Total Liabilities		<u>15 286.22</u>	<u>25 405.74</u>
NET ASSETS		<u>160 761.98</u>	<u>126 425.01</u>
MEMBERS FUNDS			
Opening Balance		126 425.01	84 259.21
Add: Surplus/(Deficit)		<u>34 336.97</u>	<u>42 165.80</u>
Closing Balance		<u>160 761.98</u>	<u>126 425.01</u>

ASSOCIATION OF CONSULTING ARCHITECTS QUEENSLAND

NOTES TO AND FORMING PART OF THE ACCOUNTS

AS AT 30 JUNE 2010

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 2010

Note 3 - Cash

Business Cheque Account	26 811.50
Business Online Saver Account	<u>148 209.89</u>
	<u>175 021.39</u>

Note 4 - Property, Plant and Equipment

Office Equipment - at Cost	3 096.45
Less: Accumulated Depreciation	<u>2 976.00</u>
	120.45
Low Value Assets	26.36
	<u>146.81</u>

Note 5 - Payables

Accounts Payable	1 155.00
ACA Capitation Payable	780.00
	<u>1 935.00</u>

Note 6 - Other

Subscriptions In Advance	11 185.00
Subscriptions Overpaid	0.00
	<u>11 185.00</u>