



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

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7799  
Fax: (03) 9654 6672

Mr Graham Hardy  
Branch Secretary  
Association of Consulting Architects - Australia  
South Australian Branch  
100 Flinders St  
ADELAIDE SA 5000

Dear Mr Hardy,

**Re: Financial Documents - year ended 30 June 2004 (FR2004/285)**  
**Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)**

I have received the financial report for the South Australian Branch of the Association of Consulting Architects - Australia for the year ended 30 June 2004. The documents were lodged in the Registry on 28 June 2005 under s268 of Schedule 1B of the Workplace Relations Act 1996.

As you would be aware, this is the first lodgment by the branch of its audited financial report under Schedule 1B (Registration and Accountability of Organisations (RAO) Schedule) which commenced on 12 May 2003.

The documents have been filed.

Comments to assist future financial reports

The following comments may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

Special Purpose Financial Report

The accounts contained a Secretary's Declaration which stated that the financial report had been prepared as a Special Purpose Financial Report based on the determination of the committee of the branch that 'the association is not a reporting entity'.

This approach is not consistent with the requirements of the RAO Schedule. The Schedule expressly requires a General Purpose Financial Report (GPFR) to be prepared and it makes no provision of any kind for the use of Special Purpose Financial Reports (SPFR). While s270 of the RAO Schedule does make provision for reduced reporting requirements this only applies to whole organisations which have a total income of less than \$100,000.

In the light of the above, the SA Branch will be required in future financial years to prepare a full GPFR in accordance with s253 of the RAO Schedule and the Reporting Guidelines issued with respect to s253.

Timing of financial documents

The RAO Schedule sets out a particular chronological order in which the financial documents must be prepared, made available to members and presented to a meeting - see the enclosed *Timeline*.

It is noted that the lodged documents did not comply fully with these requirements as follows:

- There was not a minimum 21 days between the signing and dating of the financial reports and the date of the meeting as required by s265(5)(a) of the RAO Schedule,
- The financial documents were not provided to the members and presented to a meeting within 6 months of the end of the financial year as required by sections 265(5) and 266 of the RAO Schedule,
- The documents were lodged in the Registry more than 3 months after the date of the meeting, rather than within 21 days of the meeting as required by s268 of the RAO Schedule.

Accordingly, in future financial years the branch should ensure that the financial documents are prepared, made available to members and presented to the relevant meeting in the strict chronological sequence set out in the *Timeline* – see also sections 253, 265, 266 and 268 of the RAO Schedule.

#### Presentation of documents to meeting

It is noted that the financial documents were presented to a Committee of Management meeting rather than a general meeting of members. This may not be in accord with the RAO Schedule.

Under the RAO Schedule the standard obligation is for the full financial report to be presented to a general meeting of members within 6½ months of the end of the financial year. The documents may only be presented directly to a Committee of Management meeting where the rules of an organisation contain a provision that allows up to 5% of members to call a general meeting to be held to consider the report - see s266(3). It would appear that the rules of the organisation do not currently contain a provision to this effect.

If the branches intend to present future financial reports to *general* meetings rather than Committee of Management meetings, then no alteration to the branch rules will be required.

Conversely, if the branches of the organisation wish to present their financial documents for year ending 30 June 2005 and later financial years to *Committee* meetings it will be necessary for the organisation to amend its rules in accordance with the requirements of s266(3). The Registry can provide advice and/or assistance regarding any draft rules the organisation may wish to submit with respect to this issue.

As alterations to the rules of the organisation are done on a national basis, a copy of this letter will be forwarded to the National President, Mr Robert Peck, to apprise him of this issue.

#### Auditor's Report

The Auditor's Report should be revised so that it specifically confirms whether, in the Auditor's opinion, the accounts are presented fairly in accordance with the *Australian Accounting Standards* and the requirements of the RAO Schedule – see s257(5) of the RAO Schedule.

In addition, the reference in the Auditor's Report to s273 of the Industrial Relations Act 1988 should be amended to s253 of the RAO Schedule.

#### Statement of Cash Flows

The accounts did not include a Statement of Cash Flows. This is a mandatory requirement under 253(2)(a)(iii) of the RAO Schedule and in future financial years must be provided.

## Operating Report

The Operating Report is also required to provide the following information:

- The names of all members of the Committee of Management of the branch and the period which each of these persons held office during the financial year,
- The number of members of the branch,
- The number of employees of the branch.

In future financial returns please ensure that this information is also provided in the Operating Report – see s254 of the RAO Schedule and Regulation 159(2) of the RAO Regulations.

## Accounts need to include Notice which sets out ss272(1), (2) & (3)

The accounts must contain a notice drawing the attention of members to the fact that prescribed financial information is available to them on request. This is done by including in the accounts the full text of subsections 272(1), (2), and (3) of the RAO Schedule as required by ss272(5). Would you please ensure that those subsections are copied into the GPFR in future financial years.

## Accounting Officer's Certificate

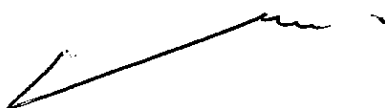
The Accounting Officer's Certificate was a document required under the former financial reporting requirements of the Workplace Relations Act 1996. This certificate is not required under the RAO Schedule as it has, in effect, been replaced by the Operating Report.

## Due date for next financial return is 15 January 2006

Now that the financial year for 30 June 2005 has ended, the branch should consider commencing the financial reporting process set out in the enclosed *Timeline* to ensure that the financial documents are lodged in the Registry by 15 January 2006. The maximum extension that is available is one month – see s265(5).

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz  
Statutory Services Branch

30 August 2005

cc Mr Robert Peck, President  
Association of Consulting Architects – Australia

FR 2004/285



Association of Consulting Architects  
South Australia

incorporating South Australian  
Practicing Architects Association

100 Flinders Street  
Adelaide SA 5000  
PO Box 3420 Rundle Mall  
Adelaide SA 5000  
Telephone 61 8 8228-9100  
Facsimile 61 8 8228-9199  
Email sa@raia.com.au

ABN 16 973 810 037

21 June 2005

*Recd 21/6/05*

Mr Robert Pfeiffer  
Statutory Services Branch  
Level 35  
80 Collins Street  
MELBOURNE VIC 3000

Dear Sir

**ACA – SA**  
**FINANCIAL DOCUMENTS OF THE BRANCH FOR THE YEAR 30 JUNE 2004**

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I enclose financial documents of the ACA-SA Branch prepared in accordance with the Workplace Relations Act 1996 for the year ended 30 June 2004.

These documents constitute the "full report" comprising:

- Operating Report
- Statement of Financial Performance
- Statement of Financial Position
- Notes to the Financial Statements
- Statement of Financial Performance - Detail
- Auditor's Report
- Committee of Management Statement
- Secretary's Declaration
- Accounting Officer's Certificate

We also advise that the required steps for the receipt of the auditor's report, provision of copies to members, presentation to members have been complied with as follows:

- Secretary's Declaration – 17 February 2005
- Committee of Management Certificate, 17 February 2005
- Auditors Report
- Documents supplied to members, 17 February 2005
- Documents presented to Committee of Management, 7 March 2005
- Document lodged, 22 February 2005

We apologise for the delay in the delivery of documents. This was due in the large part to our need to change our Auditors from Shearer Ellis to Mann Judd Stephens.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Graham Hardy', written over the typed name and title.

**GRAHAM HARDY**  
Secretary – ACA-SA

Encl.

Copy to: K Neighbour – Branch President  
J Williams – Branch Treasurer  
M Eades – Secretary, ACA Australia

**ASSOCIATION OF CONSULTING ARCHITECTS - SA INC.**  
**A.B.N 16 973 810 037**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2004**

ASSOCIATION OF CONSULTING ARCHITECTS - SA INC.

A.B.N. 16 973 810 037

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# ASSOCIATION OF CONSULTING ARCHITECTS - SA INC OPERATING REPORT

The Committee of Management presents their report on the reporting unit for the financial year ended 30th June 2004.

The profit of the association for the financial year amounted to \$4,385.

No significant changes in the association's state of affairs occurred during the financial year.

The principal activities of the association during the financial year were obtaining membership fees from members and providing benefits to those members. No significant change in the nature of these activities occurred during the year.

Under section 254 of the *Workplace Relations Act (Cwth) 1996- Schedule 1B*, the Committee of Management is required to give details of the right of members to resign from the reporting unit under section 174. Accordingly, any member of the Association of Consulting Architects - SA Inc may resign from membership by written notice addressed and delivered to:

Association of Consulting Architects - SA Inc  
100 Flinders Street  
ADELAIDE SA 5000

The Committee of Management declares that no officer or member of the reporting unit was:  
(i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or  
(ii) a director of a company that is a trustee of superannuation entity or an exempt public sector superannuation scheme; and  
where a criterion for the officer or member being a trustee or director is that the officer or member is an officer or member of a registered organisation.

Signed in accordance with a resolution of the Committee of Management:

Secretary

Graham Hardy

7/03/05

The accompanying notes form part of these financial statements.

ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.  
A.B.N. 16 973 810 037

STATEMENT OF FINANCIAL PERFORMANCE  
AS AT 30TH JUNE 2004


	Note	2004 \$	2003 \$
<b>Profit from ordinary activities before income tax</b>		4,385	2,399
Income tax expense attributable to operating profit		-	-
<b>Profit from ordinary expenses after income tax</b>		4,385	2,399
Retained profits (Accumulated losses) at the beginning of the financial year		9,879	7,480
<b>Reserves and Unappropriated Profits</b>			
Accumulated Profits		14,264	9,879



ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.  
A.B.N. 16 973 810 037

STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2004

	Note	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
<b>Cash</b>			
Cash at Bank		14,069	11,292
<b>Other</b>			
GST on Acquisitions		233	166
<b>TOTAL CURRENT ASSETS</b>		<u>14,302</u>	<u>11,458</u>
<b>TOTAL ASSETS</b>		<u>14,302</u>	<u>11,458</u>
<b>CURRENT LIABILITIES</b>			
<b>Creditors &amp; Borrowings</b>			
Creditors		-	1,579
<b>Other</b>			
GST on Supplies		38	-
<b>TOTAL CURRENT LIABILITIES</b>		<u>38</u>	<u>1,579</u>
<b>TOTAL LIABILITIES</b>		<u>38</u>	<u>1,579</u>
<b>NET ASSETS</b>		<u>14,264</u>	<u>9,879</u>
<b>RESERVES AND UNAPPROPRIATED PROFITS</b>			
Accumulated Profit	3	<u>14,264</u>	<u>9,879</u>

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ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.  
A.B.N. 16 973 810 037

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2004

1 Statement of Accounting Policies

The accounts have been prepared in accordance with the Statement of Accounting Concepts and applicable Australian Accounting Standards. The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

	2004	2003
	\$	\$
<b>2 Fees to Head Office</b>		
Levies		
- Association of Consulting Architects Australia	3,850	5,100
<b>3 Accumulated Profit</b>		
Retained profits (accumulated losses) at the beginning of the financial year	9,879	7,480
Operating profit and Extraordinary items	4,385	2,399
	<hr/>	<hr/>
Retained profits (accumulated losses) at the end of the financial year	14,264	9,879
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ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.  
A.B.N. 16 973 810 037

STATEMENT OF FINANCIAL PERFORMANCE - DETAIL  
FOR THE YEAR ENDED 30TH JUNE 2004

	2004	2003
	\$	\$
<b>RECEIPTS</b>		
Interest Received	65	40
Membership Fees (Subscriptions)	11,975	12,615
	12,040	12,655
<b>EXPENSES</b>		
Accountancy & Audit Fees	782	763
Bank Charges	75	28
Business SA	-	877
Fees to Head Office	2 3,850	5,100
General Expenses	59	150
Postage & Freight	-	98
Printing, Stationery & Postage	116	240
Secretarial Fees	2,773	3,000
	7,655	10,256
<b>OPERATING PROFIT AND EXTRAORDINARY ITEMS</b>		
Retained Profits at July 1	4,385	2,399
	9,879	7,480
<b>PROFIT AVAILABLE FOR APPROPRIATION</b>		
	14,264	9,879
<b>RETAINED PROFITS</b>		
	14,264	9,879



## AUDITORS' REPORT

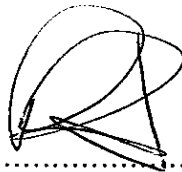
We have inspected and audited the accounting records kept by the Association of Consulting Architects – SA Inc., in respect of the year ended 30 June 2004 and have received all the information and explanations we required for the purposes of our audit.

In our opinion:

- (i) there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the receipts of the organisation (including receipts from members) and the nature and purposes of payments; and
- (ii) the attached accounts and statements, prepared on the cash basis and under the historical cost convention, and in accordance with section 273 of the Industrial Relations Act 1988, as amended, are properly drawn up so as to give a true and fair view of:
  - (a) the financial affairs of the branch as at 30 June 2004; and
  - (b) the receipts and payments, of the branch for the year ended on that date.

Name of Firm: HLB Mann Judd Stephens (S.A.)

Name of Partner:



.....  
Philip Plummer

Address: 82 Fullarton Road, Norwood SA 5067

Dated this 17, day of February 2005

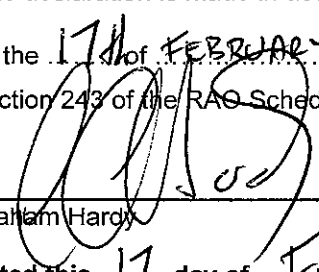
## ASSOCIATION OF CONSULTING ARCHITECTS - SA INC COMMITTEE OF MANAGEMENT STATEMENT

The secretary of the association declares that:

- (a) the financial statements and notes, as set out on pages 1 to 7 comply with the reporting guidelines of the Industrial Registrar for the purposes of section 270 of the RAO Schedule;
- (b) the financial statements and notes give a true and fair view of the financial performance and financial position of the reporting unit for the financial year to which they relate;
- (c) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (d) during the financial year to which the general purpose financial report (GPFR) relates 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 a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (v) there has been compliance with any order for inspection of financial records made by the Commission made under section 273 of the RAO Schedule.
- (d) in relation to the recovery of wages activity, as the reporting unit has not recovered any such wages, no declaration is required to be made.

This declaration is made in accordance with a resolution of the Committee of Management

on the 17<sup>th</sup> of FEBRUARY, 2005 and is signed by the designated officer within the meaning of Section 243 of the RAO Schedule

  
\_\_\_\_\_  
Graham Hardy

Dated this 17 day of FEB 2004/5

The accompanying notes form part of these financial statements.



Association of Consulting Architects

South Australia

100 Flinders Street

Adelaide

South Australia 5000 Australia

T 61 8 8228 9100

F 61 8 8228 9199

E sa@raia.com.au

## ASSOCIATION OF CONSULTING ARCHITECTS – SA INC.

### SECRETARY'S DECLARATION

The committee members have 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 described in Note 1 to the financial statements.

The committee members of the association declare that:

1. the financial statements and notes, presents fairly the association's financial position as at 30<sup>th</sup> June 2004 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. in the committee members opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Committee Members:

Secretary

Dated this 17<sup>th</sup> day of FEBRUARY

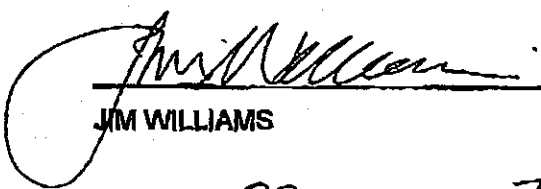
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# ASSOCIATION OF CONSULTING ARCHITECTS – SA INC ACCOUNTING OFFICER'S CERTIFICATE

I, Jim Williams, being the Officer responsible for keeping the accounting records of the Association of Consulting Architects – SA Inc., certify that as at 30 June 2004 the number of members of the Branch was 28.

In my opinion,

- a) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2004;
- b) a record has been kept of all monies paid by, or collected from, members 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 organisation;
- c) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- d) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- e) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- f) the register of members of the Branch was maintained in accordance with the Act.

  
JIM WILLIAMS

Dated this 22nd day of June 2005