



FAIR WORK
AUSTRALIA

21 April 2010

Mr G. Hardy
Branch Secretary
Association of Consulting Architects - Australia
South Australian Branch
100 Flinders Street
ADELAIDE SA 5000

Dear Mr Hardy

Financial reports of the Association of Consulting Architects - Australia - South Australia Branch for the financial years 30 June 2008 and 30 June 2009 (FR2008/347 and 2009/10045)

I acknowledge receipt of the financial report of the South Australian Branch of the Association of Consulting Architects - Australia for the financial year ended 30 June 2009. I also acknowledge receipt of the amended financial report of the Branch for the financial year ended 30 June 2008. The documents were lodged in this office on 10 March 2010.

I also acknowledge receipt of further information in relation to the financial reports of the Branch for the financial years ended 30 June 2008 and 2009 which was received in this office on 1 April 2010.

Examination of the financial report for the year ended 30 June 2008 has shown that matters requiring attention have been repeated in relation to the Branch's financial report for the year ended 30 June 2009.

The financial reports for the years ended 30 June 2008 and 30 June 2009 have been filed.

Although the financial reports have been filed I direct your attention to the following comments concerning the financial reports for the financial years ended 30 June 2008 and 30 June 2009 and the financial reporting obligations under the Fair Work (Registered Organisations) Act 2009 'the RO Act'. No further action is required in respect of the subject documents.

The General Manager of Fair Work Australia attaches importance to reporting units both fully satisfying the obligations under the RO Act and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial reports fully satisfy the above obligations.

Operating Report

Results of Principal Activities

[Subsection 254\(2\)\(a\) of the RO Act](#) requires an operating report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of those activities. I note that the operating report provides a review of the principal activities, but does not explain the results of these activities. Please note that subsection 254(2)(a) of the RO Act does not require a financial result nor significant financial

changes. It requires a description of the results from providing services to members and a description of any changes to the nature of those activities.

These requirements are in addition to [Subsection 254\(2\)\(b\) of the RO Act](#) which requires an operating report to give details of any significant changes in the reporting unit's financial affairs during the year. Where there have been no significant changes in the financial affairs a statement to that affect should be made.

Right to resign

Subsection 254(2)(c) of the RO Act requires the Operating Report to 'give details' of the right of members to resign from the reporting unit under section 174 of the RO Act. This requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 15 of the organisation's rules is applicable. I note the provisions of section 174 have been reproduced.

Membership of committee of management

Regulation 159(c) of the *Fair Work (Registered Organisations) Regulations 2009* 'the RO Regulations' provides that the operating report should 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.

I note the operating report does not fully comply with this requirement. Details of the positions held and the period for which each person held their respective position should be provided.

Trustee of superannuation entity

Subsection 254(2)(d) of the RO Act requires details of any officer or member of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme.

If no officers or members of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy the subsection 254(2)(d) is:

No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Committee of Management Statement

Consistency with other reporting units

Item 25 of the Reporting Guidelines, as made under section 255 of the RO Act states:

"The committee of management statement must include declarations by the committee of management as to whether in the opinion of the committee of management:

.....

(e)(iv) where the organisation consists of 2 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;

There appears to be no information in the statement addressing Item 25(e)(iv) of the Reporting Guidelines.

If you wish to discuss any matters further, I can be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell
Tribunal Services and Organisations

From: Graham Hardy [Graham@hardymilazzo.com.au]

Sent: Thursday, 1 April 2010 9:01 AM

To: POWELL, Larry

Cc: Andrew Ford; Ashley Halliday; Ian Hore; John Held; kneigh@bigpond.net.au;
Simon Thomson; jwilliams@woodhead.com.au

Subject: RE: ACA-A - SA Br - financial reports - y/e 30/6/08 & 09

Dear Larry,

Please be advised that a General meeting of ACA-SA was held on Thursday 25th March 2010. At that time the audited Financial reports for the Association of Consulting Architects –SA for the years ending June 2008 and June 2009 were presented and received.

I trust this completes or reporting obligations for 08 and 09

Regards,

Graham Hardy
Secretary ACA-SA

From: POWELL, Larry
Sent: Thursday, 18 March 2010 10:57 AM
To: 'graham@hardymilazzo.com.au'
Subject: ACA-A - SA Br - financial reports - y/e 30/6/08 & 09

Hello Graham,

Thank you for forwarding the above documents. I note in your letter of 10 March 2010 that the documents were presented to the Committee of Management on 25 February 2010 and 10 March 2010.

I note your letter of 15 September 2009 which accompanied the financial report for 30/6/08 originally lodged, indicating that the documents were presented to a Committee of Management meeting on 27 August 2009. I also note the Designated Officer's Certificate for that financial report also dated 15 September 2009 indicating that the documents were forwarded to members on 30 June 2009 and presented to a general meeting of members on 27 August 2009.

As the rules of your Association do not provide the "5%" rule, your Branch would not be able to present the documents to a Committee of Management meeting but would be required to supply the financial report to its members and then present such to a general meeting of members.

Would you please confirm whether the financial reports for 30 June 2008 and 2009 were presented to a general meeting of members after being supplied to members and, if so, the date that occurred.

Regards

Larry Powell
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7993
Fax: 03 9655 0401
larry.powell@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au



Association of Consulting Architects
South Australia

10 March 2010

incorporating South Australian
Practicing Architects Association

Mr. Larry Powell
Tribunal Services and Organisations
Fairwork Australia
11 Exhibition Street
MELBOURNE VIC 3000

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

Dear Sir

**ACA-SA
FINANCIAL DOCUMENTS OF THE BRANCH FOR THE YEAR 30 JUNE 2008 (amended) and FOR
THE YEAR 30 JUNE 2009**

Further to your letter sent by e-mail dated 9 February 2010 and our response by e-mail that same day, I enclose financial documents of the ACA-SA Branch. These have been prepared in accordance with the Workplace Relations Act 1996 for the year ended 30 June 2008 (amended to now be unqualified), and for the year ended 30 June 2009 [FR2009/10045] Fair Work (Registered Organisations) Act 2009 (the RO Act)

YEAR ENDING JUNE 2008

These documents constitute the "full report" comprising the following documents for year ended 30 June 2008:

1. Balance Sheet as at 30 June 2008
2. Income Statement as at 30 June 2008
3. Statement of Changes in Equity as at 30 June 2008
4. Statement of Cash flows for year ended 30 June 2008
5. Notes to the Financial Statement 30 June 2008
6. Operating Report
7. Executive Committee Statement
8. Auditors Report
9. Income & Expenditure Account 30 June 2008

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:

- Committee of Management Certificate 28 Jan 2010
- Auditors Report 28 Jan 2010
- Documents supplied to members 8 February 2010
- Documents presented to Committee of Management 25th Feb and 10 March 2010
- Document lodged 10 March 2010

YEAR ENDING JUNE 2009

These documents constitute the "full report" comprising the following documents for year ended 30 June 2009:

1. Balance Sheet as at 30 June 2009
2. Income Statement as at 30 June 2009
3. Statement of Changes in Equity as at 30 June 2009
4. Statement of Cash flows for year ended 30 June 2009

5. Notes to the Financial Statement 30 June 2009
6. Operating Report
7. Executive Committee Statement
8. Auditors Report
9. Income & Expenditure Account 30 June 2009

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:

- Committee of Management Certificate 26 November 2009
- Auditors Report 26 November 2009
- Documents presented to committee 28th January 2010
- Documents supplied to members 8 February 2010
- Documents presented to Committee of Management 25th Feb and 10 March 2010
- Document lodged 10 March 2010

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 - S.A. INC.

A.B.N. 16 973 810 037

**FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2008**

ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.

A.B.N. 16 973 810 037

CONTENTS

| | |
|-----------------------------------|-------|
| BALANCE SHEET | 1 |
| INCOME STATEMENT | 2 |
| STATEMENT OF CHANGES IN EQUITY | 3 |
| STATEMENT OF CASHFLOWS | 4 |
| NOTES TO THE FINANCIAL STATEMENTS | 5 - 7 |
| OPERATING REPORT | 8-9 |
| EXECUTIVE COMMITTEE STATEMENT | 10 |
| AUDITORS' REPORT | 11 |
| INCOME AND EXPENDITURE ACCOUNT | 12 |

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

BALANCE SHEET AS AT 30TH JUNE 2008

| | NOTES | 2008 \$ | 2007 \$ |
|------------------------------|-------|---------------|---------------|
| CURRENT ASSETS | | | |
| Cash Assets | 4 | 25,333 | 26,783 |
| Receivables | 5 | 511 | 792 |
| Total Current Assets | | <u>25,844</u> | <u>27,575</u> |
| TOTAL ASSETS | | 25,844 | 27,575 |
| CURRENT LIABILITIES | | | |
| Payables | | - | - |
| Total Current Liabilities | | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES | | - | - |
| NET ASSETS | | <u>25,844</u> | <u>27,575</u> |
| MEMBERS' EQUITY | | | |
| Accumulated Surpluses | 6 | 25,844 | 27,575 |
| TOTAL MEMBERS' EQUITY | | <u>25,844</u> | <u>27,575</u> |
| Contingent Liabilities | 7 | | |

The above balance sheet should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2008**

| | NOTES | 2008 | 2007 |
|---|--------------|-----------------------|-----------------------|
| | | \$ | \$ |
| | | <hr/> | <hr/> |
| Revenue From Ordinary Activities | | 13,883 | 11,499 |
| Cost of Providing Membership Support | | (15,614) | (7,684) |
| TOTAL EXPENSES | | <hr/> (15,614) | <hr/> (7,684) |
| Net Profit/(Loss) From Ordinary Activities Attributable To Members | | <hr/> (1,731) | <hr/> \$ 3,815 |

The above income statement should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2008**

| | MEMBERS' EQUITY | |
|------------------------------------|----------------------------|----------------|
| | Accumulated Surpluses | Total |
| | \$ | \$ |
| Balance at 1 July 2006 | 23,760 | 23,760 |
| Net profit attributable to members | <u>3,815</u> | <u>3,815</u> |
| Balance at 30 June 2007 | 27,575 | 27,575 |
| Net loss attributable to members | <u>(1,731)</u> | <u>(1,731)</u> |
| Balance at 30 June 2008 | <u>25,844</u> | <u>25,844</u> |

The above statement of changes in equity should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

| | NOTES | 2008 \$ Inflow/ (Outflow) | 2007 \$ Inflow/ (Outflow) |
|---|-------|------------------------------------|------------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Membership Received | | 13,941 | 10,937 |
| Interest Received | | 223 | 169 |
| Payments to Suppliers | | <u>(15,614)</u> | <u>(7,684)</u> |
| Net Cash (used in)/ provided by Operating Activities | 8 | <u>(1,450)</u> | <u>3,422</u> |
| Net increase (decrease) in cash held | | <u>(1,450)</u> | <u>3,422</u> |
| Cash at beginning of the year | | <u>26,783</u> | <u>23,361</u> |
| Cash at End of Year | | <u>25,333</u> | <u>26,783</u> |

The above statement of cashflow should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2008**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are a general purpose financial report that have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Interpretations), the requirements of the Associations Incorporations Act 1985 and the RAO Schedule of the Workplace Relations Act 1996. The financial statements have also 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. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial statements.

(a) Income Tax

Income tax is not payable by the Association as it is exempted by Section 23 of the Income Tax Assessment Act.

2 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the RAO Schedule of the Australian Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sections 272 (1), (2) and (3), which details are set out as below:-

- (1) A member of the Association, or a Registrar, may apply to the Association for specified prescribed information in relation to the Association 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 Association.
- (3) Association must comply with an application made under subsection (1)

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2008**

| | 2008 | 2007 |
|--|----------------|---------------|
| | \$ | \$ |
| 3 REVENUE | | |
| (a) Operating Activities | | |
| Membership Fees (Subscriptions) | 13,660 | 11,330 |
| Interest Received | 223 | 169 |
| Total Revenue | <u>13,883</u> | <u>11,499</u> |
| 4 CASH ASSETS | | |
| Cash at Bank | <u>25,333</u> | <u>26,783</u> |
| | 25,333 | 26,783 |
| 5 CURRENT ASSETS - RECEIVABLES | | |
| Net Receivables | <u>511</u> | <u>792</u> |
| | 511 | 792 |
| 6 ACCUMULATED SURPLUS | | |
| Accumulated Surplus At The Beginning of The Year | 27,575 | 23,760 |
| Net Profit/(Loss) Attributable to Members | <u>(1,731)</u> | <u>3,815</u> |
| Accumulated Surplus At The End of The Year | <u>25,844</u> | <u>27,575</u> |

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2008**

| | | |
|---------------------------------|-------------|-------------|
| 7 CONTINGENT LIABILITIES | 2008 | 2007 |
| | \$ | \$ |

There existed no contingent liabilities as at the balance date that involved Association of Consulting Architects Incorporated.

8 CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the Statement of Financial Position as follows:

| | | |
|--------------|---------------|---------------|
| Cash at Bank | <u>25,333</u> | <u>26,783</u> |
| | <u>25,333</u> | <u>26,783</u> |

**(b) RECONCILIATION OF NET CASH PROVIDED
BY OPERATING ACTIVITIES TO
OPERATING LOSS**

| | | |
|--|---------|-------|
| Operating profit/(loss) after abnormal items | (1,731) | 3,815 |
| Non-cash items | | |

Changes in assets and liabilities

| | | |
|-----------------|-----|-------|
| Receivables | 281 | |
| Trade Creditors | | (393) |

| | | |
|---|----------------|--------------|
| Net cash inflow/(outflow) from operating activities | <u>(1,450)</u> | <u>3,422</u> |
|---|----------------|--------------|

9 COMMITTEE MEMBERS

The Committee members who each held office as a Committee member of the Association during the year ended 30 June 2008 were as follows:

| | FROM | TO |
|-----------------|-----------|------------|
| Andrew Ford | 1/07/2007 | 30/06/2008 |
| Graham Hardy | 1/07/2007 | 30/06/2008 |
| Jim Williams | 1/07/2007 | 30/06/2008 |
| Keith Neighbour | 1/07/2007 | 30/06/2008 |
| Ian Hore | 1/07/2007 | 30/06/2008 |
| John Held | 1/07/2007 | 30/06/2008 |
| Ashley Halliday | 1/07/2007 | 30/06/2008 |
| Simon Thomson | 1/07/2007 | 30/06/2008 |

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

OPERATING REPORT

In accordance with the RAO Schedule 1 of the Workplace Relations Act 1996, the Executive Committee presents the operating report for the year ended 30 June 2008.

Principal Activities

The principal activity of the Association was to provide a range of services to members.

Financial Results

The deficit from operating activities for the year 2008 of the Association of Consulting Architects - SA Inc. was \$1,731.

Review of Operations

The results represents an unfavourable variance of \$5,546 in comparison to the last year. The result for the year was considered satisfactory in the economic circumstances.

Significant Changes

There were no significant changes over financial year 2007-2008 in the operations of the Association.

Rights of members to resign

1. A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.
2. A notice of resignation from membership of an organisation takes effect:-
 - a) where the "Member" ceases to be eligible to become a member:
 - i) on the day on which the notice is received by the "Association"; or
 - ii) on the day specified in the notice, which is a day not earlier than the day when the "Member" ceases to be eligible to become a member; whichever is later; or
 - b) in any other case:
 - i) at the end of two weeks, or such shorter period as is specified in the rules of the "Association", after the notice is received by the organisation, or
 - ii) on the day specified in the notice; whichever is later
3. Any dues payable but not paid by a former member of an organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction as a debt due to the organisation.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

OPERATING REPORT (Continued)

Rights of members to resign (Continued)

4. A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.
5. A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered in accordance with subsection (1)
6. A resignation from membership of an organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

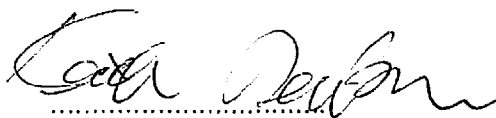
Prescribed information

Number of members of the organisation at 30/06/2008 - 26 (30/06/2007 - 22)

Employees of the reporting unit as at 30/06/2008 - nil (30/06/2007 - nil)

Members of the Executive Committee during the financial year ended 30/06/2008:-
A.Ford, G.Hardy, J.Williams, K.Neighbour, I.Hore, J.Held, A.Halliday, S.Thomson

Signed in accordance with a resolution of the Committee Members


.....
CHAIRPERSON


.....
COMMITTEE MEMBER

Dated this ^{20th} 20 Day of JANUARY 2009
2010

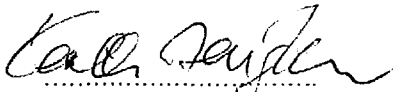
ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

EXECUTIVE COMMITTEE STATEMENT

In the opinion of the Executive Committee:-

- 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, changes in equity, cash flows and state of affairs of the Association for the year ended 30th June 2008;
- d) at the date of this statement, for the year ended 30th June 2008 there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable;
- e) during the financial year to which the General Purpose Financial Report relates and since the end of that year:
 - i) meetings of the executive committee were held in accordance with the rules of the organization;
 - ii) the financial affairs of the Association have been managed in accordance with the rules of the organisation;
 - iii) the financial records of the Association have been kept and maintained in accordance with the Schedule 1 of the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organizations) Regulations 2003;
 - iv) the information sought in any request of a member of the Association or a Registrar duly made under section 272 of Schedule 1 of the Workplace Relations Act 1996 has been furnished to the member or Registrar;
 - v) there has been no order for inspection of financial records made by the Commission under section 273 of Schedule 1 of the Workplace Relations Act 1996.
- f) During the financial year to 30th June 2008;
 - i) no officer of the Association;
 - ii) no firm of which an officer is a member; or
 - iii) no body corporate in which any officer has a substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association or has received directly or indirectly from the Association any payment or other benefit of a pecuniary value.

This statement is made in accordance with a resolution of the committee passed on _____ of _____ and is signed for and behalf of the Committee by:-


CHAIRPERSON


COMMITTEE MEMBER

Dated this ^{20th} Day of JANUARY 2008 2010

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED****To the members of the Association of Consulting Architects - SA Incorporated:**

We have audited the accompanying financial report of the Association of Consulting Architects - SA Incorporated, which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards (including the Australian Accounting Interpretations), the Associations Incorporations Act 1985 (SA), Schedule 1 of the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards, the Associations Incorporations Act 1985 (SA), and any other mandatory professional reporting requirements. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

Our audit did not involve an analysis of the prudence of business decisions made by the committee.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Auditor's Opinion

In our opinion, the financial report of the Association of Consulting Architects -SA Incorporated presents fairly, in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Associations Incorporations Act 1985 (SA), Schedule 1 of the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003, the financial position of the Association of Consulting Architects -SA Incorporated as at 30 June 2008 and the results of its operations for the year then ended.

**HLB MANN JUDD****(SA Partnership)****Chartered Accountants**Dated this 28th Day of January, 2010**TREVOR HIRTH****Partner****Registered Company Auditor****HLB Mann Judd (SA Partnership) ABN: 22 640 925 071**

Norwood Office: 82 Fullarton Road, Norwood SA | Telephone +61 (0)8 8130 2000 | Facsimile +61 (0)8 8363 1980

City Office: Dowie House, 83-89 Currie Street, Adelaide SA | Telephone +61 (0)8 8231 4725

Postal: PO Box 377, Kent Town SA 5071

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2008**

| | 2008 | 2007 |
|---|----------------|---------------|
| | \$ | \$ |
| INCOME | | |
| Membership Fees (Subscriptions) | 13,660 | 11,330 |
| Interest Received | 223 | 169 |
| TOTAL INCOME | <u>13,883</u> | <u>11,499</u> |
| EXPENSES | | |
| Accounting and Audit fees | 1,362 | - |
| Architects Board SA | - | 286 |
| Bank Charges | 99 | 81 |
| Business SA | 966 | 1,833 |
| Fees to Head Office | 8,509 | 4,235 |
| General Expenses | 250 | - |
| Green Card Training | 240 | - |
| Secretarial Fees | 1,000 | 1,250 |
| Travel | 359 | - |
| Workplace Relations Advice | 2,829 | - |
| TOTAL EXPENSES | <u>15,614</u> | <u>7,684</u> |
| Net Profit/ (Loss) | (1,731) | 3,815 |
| Accumulated Surplus at the Beginning of the financial year | 27,575 | 23,760 |
| Accumulated Surplus at the end of the financial year | <u>25,844</u> | <u>27,575</u> |

The above income and expenditure account should be read in conjunction with the accompanying notes.



FAIR WORK
AUSTRALIA

22 December 2009

Mr. G. Hardy
Branch Secretary
Association of Consulting Architects - Australia
South Australia Branch
100 Flinders Street
ADELAIDE SA 5000

Email: Graham@hardymilazzo.com.au

Dear Mr Hardy

Financial report of the Association of Consulting Architects – Australia – South Australia Branch for financial year ended 30 June 2008 (FR2008/347)

Thank you for arranging further information in relation to the financial report of the Association of Consulting Architects – Australia - South Australia Branch for the year ended 30 June 2008 which was received in this office on 10 December 2009.

The information lodged contained a letter dated 30 October 2009 from Mr T Hirth, Partner of HLB Mann Judd, Chartered Accountants, in response to my letter of 20 October 2009, in relation to the qualification contained in Mr Hirth's audit report in relation to the above financial report.

The qualification was as a result of it not being practicable for the Branch to maintain an effective system of internal control over some expense items until their entry into the accounting records.

I note Mr Hirth in his letter confirms that the qualification was a "one off" qualification and that the 2009 audit report will not be qualified.

An examination of the above financial report reveals substantial non-compliance with Schedule 1 of the Workplace Relations Act 1996 "the RAO Schedule", the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 and the Reporting Guidelines. Indeed it appears from the Auditor's Report as well as the Notes to the financial report that the financial report has been prepared in order to satisfy the requirements of the Associations Incorporations Act 1985 (SA). Whilst that legislation may make provisions which coincidentally traverse similar or identical subject matter, the Branch, as a reporting unit under the RAO Schedule, is required to comply with the obligations referred to in the preceding paragraph.

I have identified a variety of shortcomings in the report lodged (Attachment A). Please note that these matters are generally advised for assistance in the preparation of future financial reports. On this occasion, with the exception of the comments concerning items 1 and 2, no further action is required in respect of the subject documents. The financial report will not be filed until items 1 and 2 have been completed. It should be noted that Fair Work Australia attaches importance to reporting units both fully satisfying the obligations under the RAO Schedule and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations.

If you wish to discuss any matters further, I can be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell
Tribunal Services and Organisations
Fair Work Australia

1. **Auditor's Report**

Opinion

The opinion expressed by the auditor in their report has not fully met the requirements of the RAO Schedule. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An acceptable wording would be as follows:

“In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.”

2. **Operating report**

The financial report did not contain an operating report. Financial documents lodged must contain an operating report. The Committee of Management must as soon as practicable after the end of each financial year cause an operating report to be prepared in relation to the financial year - refer s254 of the RAO Schedule and regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. The operating report must contain the following:

(a) *Review of principal activities:*

The report must contain a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of those activities during the year.

(b) *Significant changes in financial affairs:*

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

(c) *Right of members to resign:*

Subsection 254(2)(c) requires the operating report to “give details” of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 32 of the organisation's rules is applicable.

(d) *Trustees of superannuation entities:*

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (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 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

(e) *Number of members and number of employees:*

Subsection 254(2)(f) of the RAO Schedule and regulation 159(a) and (b) of the RAO Regulations require the operating report to contain information pertaining to the number of persons that were members and the number of persons who were employees of the reporting unit at the end of the financial year.

(f) Membership of Committee of Management:

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 regulation 159(c) of the RAO Regulations.

3. Committee of Management Statement

The document titled "Statement by Committee" has not been produced in accordance with the reporting guidelines

A Committee of Management Statement should comply with the reporting guidelines issued for the purposes of s253 of the RAO Schedule. Under item 25 of the reporting guidelines, the committee of management statement must include declarations as to whether in the opinion of the committee of management:

- (a) the financial statements and notes comply with the 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 the reporting unit for the financial year to which they relate;*
- (d) 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*
- (e) during the financial year to which the 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 organisation including the rules of a 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) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a*
 - (v) consistent manner to each of the other reporting units of the organisation; and*
 - (vi) 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*
 - (vii) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.*

In addition to these requirements, the committee of management statement must be made in accordance with such resolution passed by the committee in relation to the matters requiring declaration. The statement must also specify the date of the resolution.

I note that the statement has been signed by the "Chairperson". The rules of the organisation do not provide for that position. Please note that under paragraph 26(d) of the guidelines, for the purposes of s253, this Statement need only be signed by the designated officer. The expression "designated officer" is defined by s243(a) of the RAO Schedule to be "an officer who, under the rules of the reporting unit, is responsible (whether alone or with others) for undertaking the functions necessary to enable the reporting unit to comply with this Part". In the present case that officer would appear to be the Branch Secretary.

A Committee of Management Statement should be prepared in accordance with the above.

4. Notice to members

There should be included in the financial report a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 272(1), (2) and (3) - refer subsection 272(5) of the RAO Schedule and regulation 161(f) of the RAO Regulations.

Given the above, this office cannot file the report. Moreover, I advise the Branch will need to do the following:

- Arrange for the preparation of a fresh Auditor's Report that provides an opinion that fully meets the requirements of the Act [see item 1].
- Arrange for the preparation of an Operating Report [see item 2].
- The reporting unit should then supply the revised Auditor's Report and Operating Report to members.
- Lodge the revised Auditor's Report and Operating Report with Fair Work Australia.

30 October 2009

Mr L Powell
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Your ref: (FR2008/347)

Dear Mr Powell

FINANCIAL REPORT OF THE ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (THE ACA) – SOUTH AUSTRALIA BRANCH FOR FINANCIAL YEAR ENDED 30 JUNE 2008

On behalf of Mr G Hardy the Branch Secretary of the ACA and the Committee, we acknowledge your letter of the 20 October 2009.

We thank you for providing the time to discuss the important issues raised in your letter on 28 October 2009.

In response to that discussion it was our understanding that we would correspond on behalf of the ACA to record the matters discussed on the telephone.

We summarise briefly the matters discussed as follows:


1. Non compliance of financial report with ROA
Whilst from a financial reporting perspective the 2008 reports complied with the General Purpose financial reporting framework, it is conceded that in accordance with the financial reporting guidelines of the Fair Work (Registered Organisation) Act 2009 (the RO Act) regulations and guidelines, additional information should also be included. As discussed and agreed more recognition will be given the above requirements when finalising the 2009 financial report, in particular in relation to the notes etc.
2. Qualified Audit Report
The background and nature of the qualification was discussed and the fact that in the context of the number of year we have performed the audit of the ACA, it was a "one off" qualification. Also as agreed we enclose a copy of our 2008 management letter referring to the reason for the qualification. We are close to finalising the 2009 audit and the 2009 audit report will not be qualified.

HLB Mann Judd (SA Partnership) ABN: 22 640 925 071

Norwood Office: 82 Fullarton Road, Norwood SA | Telephone +61 (0)8 8130 2000 | Facsimile +61 (0)8 8363 1980

City Office: Oowie House, 83-89 Currie Street, Adelaide SA | Telephone +61 (0)8 8231 4725

Postal: PO Box 377, Kent Town SA 5071

HLB Mann Judd (SA Partnership) is a member of  international. A world-wide organisation of accounting firms and business advisers.

Liability limited by a scheme approved under Professional Standards Legislation

PHP-ASS9452

Ref 73313_1

Page 1 of 2

Based on our telephone discussion with Mr Powell it was also our understanding that this response will suffice in relation to your letter, ie no further response is required.

Please contact this office if we can clarify.

Yours sincerely



TREVOR HIRTH
PARTNER

Encl.



Mann Judd

TDH:cg:9452ass

18th June 2009

The Committee
 Association of Consulting Architects SA
 100 Flinders Street
 ADELAIDE SA 5000

Dear Committee Members,

**ASSOCIATION OF CONSULTING ARCHITECTS – SA INCORPORATED (THE ASSOCIATION)
 AUDIT YEAR ENDED 30 JUNE 2008**

We have completed the audit of the association's financial statements for the year ended 30 June 2008. As is the case with most organisations of this nature it is difficult to maintain an effective system of internal control over the completeness of expenses. On a number of occasions, invoices with regards to expenses we sampled were not available. These are listed below:-

| Date | Payee | Matter | Amount |
|------------|------------------------------|-----------------------------|------------|
| 09/08/2007 | Russell & Yelland Architects | Green Card Training | \$80.00 |
| 27/08/2007 | Thomson Rossi Associates | Green Card Training | \$160.00 |
| 22/04/2008 | ACAA | National Subscription 07/08 | \$3,410.00 |
| 22/04/2008 | ACAA | National Subscription 07/08 | \$3,905.00 |
| 27/06/2008 | Keith Neighbour | Reimbursement | \$250.00 |
| 30/06/2008 | ACAA | National Levy | \$1,193.50 |


Our auditor's report is qualified on this basis.

HLB Mann Judd (SA Partnership) ABN: 38 156 338 597

Dowie House, 83-89 Currie Street, Adelaide 5000 South Australia | Telephone +61 (0)8 8231 4725 | Facsimile +61 (0)8 8231 2916

Postal Address: PD Box 377, Kent Town SA 5071 | Email: recaption@hlbsa.com.au

Partners: Trevor Hirth, Phil Plummer
 Senior Managers: Thomas Wong, Corey McGowan

HLB Mann Judd (SA Partnership) is a member of  international. A world-wide organisation of accounting firms and business advisers.

Liability limited by a scheme approved under Professional Standards Legislation

Please find enclosed two signed original copies of our independent auditor's report in respect of our audit of the Association of Consulting Architects SA Incorporated for the year ended 30th June 2008.

Should you have any queries relating to this report or any other matters, please do not hesitate to contact either Chanthira Gopalan or me.

We wish to convey our thanks to Graham Hardy for his assistance throughout the course of our audit.

Yours faithfully



TREVOR HIRTH
PARTNER

Encl.



Fair Work Australia

20 October 2009

Mr. G. Hardy
Branch Secretary
Association of Consulting Architects – Australia
South Australia Branch
100 Flinders Street
ADELAIDE SA 5000

Graham@hardymilazzo.com.au

Dear Mr Hardy,

Financial report of the Association of Consulting Architects – Australia – South Australia Branch for financial year ended 30 June 2008 (FR2008/347)

Thank you for lodging the financial report of the South Australian Branch of the Association of Consulting Architects for the year ended 30 June 2008. The documents were lodged in this office on 17 September 2009.

As you would be aware, the Workplace Relations (Registration and Accountability of Organisations) legislation came into operation on 12 May 2003. The accounts for the period covered by the abovementioned documents should have been prepared in accordance with the relevant provisions of Schedule 1 of the Workplace Relations Act 1996 “the RAO Schedule”, the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 and the Reporting Guidelines.

An examination of the above financial report reveals substantial non-compliance with the RAO Schedule. Indeed it appears from the Auditor’s Report as well as the Notes to the financial report that the financial report has been prepared in order to satisfy the requirements of the Association Incorporations Act 1985 (SA). Whilst that legislation may make provisions which coincidentally traverse similar or identical subject matter, the Branch, as a reporting unit under the RAO Schedule, is required to comply with the financial reporting obligations required by the RAO Schedule.

I note that the financial report contains a qualified auditor’s report. The qualification states that it is not practicable for the Branch to maintain an effective system of internal control over some expense items, until their initial entry in the accounting records and that the auditor was unable to obtain sufficient appropriate audit evidence to support the measurement and completeness assertions relating to some expense items, and that the scope of the audit was limited to recorded amounts only.

It is our view there should not be a need for a qualification that it is not practicable for the reporting unit to maintain an effective control over expense items (as explained below).

In explanation of our view, [subsections 252 \(1\) \(b\) and \(c\)](#) of the RAO Schedule 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 Branch that enable him/her to assess whether the expenses incurred are not materially misstated.

In future years, in our view, appropriate records need to be made available to the auditor so that the auditor’s report is no longer qualified in this manner.

With regards to the 2008 report, under [subsection 332\(1\)](#) of the RO Act the General Manager of Fair Work Australia is obliged to investigate any deficiency, failure or shortcoming disclosed in an auditor's report. However the General Manager is not required to investigate the deficiency, failure or shortcoming if after consultation with the reporting unit concerned and the auditor, the General Manager is satisfied that the deficiency, failure or shortcoming is trivial or will be remedied in the following year ([s.332\(2\)](#)).

Accordingly I seek from the Branch and your auditor further information as to the nature and detail of the qualification. This information needs to include the auditor's opinion as to whether the qualification is a deficiency, failure or shortcoming in the context of [sections 252](#) and [257](#), and, if the auditor considers it to be such, the auditor's opinion as the materiality of the deficiency, failure or shortcoming.

It should be further noted that the Fair Work (Registered Organisations) Act 2009 "the RO Act" and the Fair Work (Registered Organisations) Regulations 2009 (FWRO Regulations) came into operation on 1 July 2009 and that the financial reporting requirements have not changed under that legislation. Future financial reports should be prepared in accordance with the RO Act and FWRO Regulations.

If you wish to discuss any matters further, I can be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell
Tribunal Services and Organisations
Fair Work Australia



Association of Consulting Architects
South Australia

15 September 2009

incorporating South Australian
Practicing Architects Association

Mr Kevin Donnellan
Statutory Services Branch
11 Exhibition Street
MELBOURNE VIC 3000

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

Dear Sir

ACA-SA
FINANCIAL DOCUMENTS OF THE BRANCH FOR THE YEAR 30 JUNE 2008

I enclose financial documents of the ACA-SA Branch prepared in accordance with the Workplace Relations Act 1996 for the year ended 30 June 2008. These documents constitute the "full report" comprising:

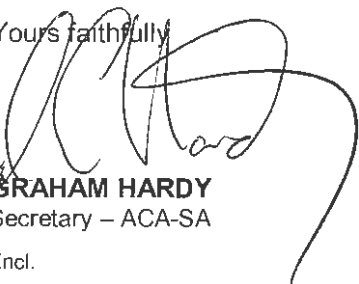
1. Auditor's Report
2. Balance Sheet as at 30 June 2008
3. Income Statement as at 30 June 2008
4. Statement of Changes in Equity as at 30 June 2008
5. Cash Flow Statement for year ended 30 June 2008
6. Notes to the Financial Statement 30 June 2008
7. Committee Members
8. Statement by Committee
9. Income & Expenditure Account 30 June 2008

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:

- Committee of Management Certificate 28 May 2009
- Auditors Report 17 June 2009
- Documents supplied to members 30 June 2009
- Documents presented to Committee of Management 27 August 2009
- Document lodged 10 September 2009

We apologise for the delay in the delivery of documents. This was due in the large part to the process of applying for dispensation, subsequently refused. The 08/09 procedure has commenced and will comply with your timeline planner.

Yours faithfully



GRAHAM HARDY
Secretary – ACA-SA

Encl.

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

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED**

To the members of the Association of Consulting Architects - SA Incorporated:

We have audited the accompanying financial report of the Association of Consulting Architects - SA Incorporated, which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporations Act 1985 (SA). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards, the Associations Incorporations Act 1985 (SA), and any other mandatory professional reporting requirements. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

Our audit did not involve an analysis of the prudence of business decisions made by the committee.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Qualification

As is common for organisations of this type, it is not practicable for the Association of Consulting Architects -SA Incorporated to maintain an effective system of internal control over some expense items, until their initial entry in the accounting records. Accordingly, as we have been unable to obtain sufficient appropriate audit evidence to support the measurement and completeness assertions relating to some expense items, the scope of our audit was thus limited to recorded amounts only.

Qualified Auditor's Opinion

In our opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the information on our audit procedures referred to in the qualification paragraph not existed, the financial report of the Association of Consulting Architects -SA Incorporated presents fairly, in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations); and any other mandatory professional reporting requirements in Australia., the financial position of the Association of Consulting Architects -SA Incorporated as at 30 June 2008 and the results of its operations for the year then ended.

**HLB MANN JUDD****(SA Partnership)****Chartered Accountants**Dated this 17th Day of June 2009**TREVOR HIRTH****Partner****Registered Company Auditor****HLB Mann Judd (SA Partnership) ABN: 38 156 338 597**

Dowie House, 83-89 Currie Street, Adelaide 5000 South Australia | Telephone +61 (0)8 8231 4725 | Facsimile +61 (0)8 8231 2916

Postal Address: PO Box 377, Kent Town SA 5071 | Email: reception@hlbsa.com.au

Partners: Trevor Hirth, Phil Plummer

Senior Managers: Thomas Wong, Corey McGowan

ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.

A.B.N. 16 973 810 037

**FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2008**

ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.

A.B.N. 16 973 810 037

CONTENTS

| | |
|-----------------------------------|-------|
| BALANCE SHEET | 1 |
| INCOME STATEMENT | 2 |
| STATEMENT OF CHANGES IN EQUITY | 3 |
| STATEMENT OF CASHFLOWS | 4 |
| NOTES TO THE FINANCIAL STATEMENTS | 5 - 7 |
| COMMITTEE STATEMENT | 8 |
| AUDITORS' REPORT | 9 |
| INCOME AND EXPENDITURE ACCOUNT | 10 |

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

BALANCE SHEET AS AT 30TH JUNE 2008

| | NOTES | 2008 \$ | 2007 \$ |
|------------------------------|-------|---------------|---------------|
| CURRENT ASSETS | | | |
| Cash Assets | 3 | 25,333 | 26,783 |
| Receivables | 4 | 511 | 792 |
| Total Current Assets | | <u>25,844</u> | <u>27,575</u> |
| TOTAL ASSETS | | 25,844 | 27,575 |
| CURRENT LIABILITIES | | | |
| Payables | | - | - |
| Total Current Liabilities | | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES | | - | - |
| NET ASSETS | | <u>25,844</u> | <u>27,575</u> |
| MEMBERS' EQUITY | | | |
| Accumulated Surpluses | 5 | 25,844 | 27,575 |
| TOTAL MEMBERS' EQUITY | | <u>25,844</u> | <u>27,575</u> |
| Contingent Liabilities | 6 | | |

The above balance sheet should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2008**

| | NOTES | 2008 \$ | 2007 \$ |
|--|-------|-----------------|-----------------|
| Revenue From Ordinary Activities | | 13,883 | 11,499 |
| Cost of Providing Membership Support | | (15,614) | (7,684) |
| TOTAL EXPENSES | | <u>(15,614)</u> | <u>(7,684)</u> |
| Net Loss From Ordinary Activities Attributable To Members | | <u>(1,731)</u> | <u>\$ 3,815</u> |

The above income statement should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2008**

| | MEMBERS' EQUITY | |
|------------------------------------|----------------------------|----------------|
| | Accumulated Surpluses | Total |
| | \$ | \$ |
| Balance at 1 July 2006 | 23,760 | 23,760 |
| Net profit attributable to members | <u>3,815</u> | <u>3,815</u> |
| Balance at 30 June 2007 | 27,575 | 27,575 |
| Net loss attributable to members | <u>(1,731)</u> | <u>(1,731)</u> |
| Balance at 30 June 2008 | <u>25,844</u> | <u>25,844</u> |

The above statement of changes in equity should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2008

| | NOTES | 2008 \$ Inflow/ (Outflow) | 2007 \$ Inflow/ (Outflow) |
|---|-------|------------------------------------|------------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Membership Received | | 13,941 | 10,937 |
| Interest Received | | 223 | 169 |
| Payments to Suppliers | | <u>(15,614)</u> | <u>(7,684)</u> |
| Net Cash (used in)/ provided by Operating Activities | 7 | <u>(1,450)</u> | <u>3,422</u> |
| Net increase (decrease) in cash held | | <u>(1,450)</u> | <u>3,422</u> |
| Cash at beginning of the year | | <u>26,783</u> | <u>23,361</u> |
| Cash at End of Year | | <u>25,333</u> | <u>26,783</u> |

The above statement of cashflow should be read in conjunction with the accompanying notes.

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2008**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are a general purpose financial report that have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Interpretations) and the requirements of the Associations Incorporations Act 1985. The financial statements have also 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. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial statements.

(a) Income Tax

Income tax is not payable by the Association as it is exempted by Section 23 of the Income Tax Assessment Act.

| | 2008 \$ | 2007 \$ |
|---------------------------------------|---------------|---------------|
| 2 REVENUE | | |
| (a) Operating Activities | | |
| Membership Fees (Subscriptions) | 13,660 | 11,330 |
| Interest Received | 223 | 169 |
| Total Revenue | <u>13,883</u> | <u>11,499</u> |
| 3 CASH ASSETS | | |
| Cash at Bank | <u>25,333</u> | <u>26,783</u> |
| | <u>25,333</u> | <u>26,783</u> |
| 4 CURRENT ASSETS - RECEIVABLES | | |
| Net Receivables | <u>511</u> | <u>792</u> |
| | <u>511</u> | <u>792</u> |

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2008**

| | 2008 | 2007 |
|--|----------------|---------------|
| 5 ACCUMULATED SURPLUS | \$ | \$ |
| Accumulated Surplus At The Beginning of The Year | 27,575 | 23,760 |
| Net Loss Attributable to Members | <u>(1,731)</u> | <u>3,815</u> |
| Accumulated Surplus At The End of The Year | <u>25,844</u> | <u>27,575</u> |
| 6 CONTINGENT LIABILITIES | | |
| There existed no contingent liabilities as at the balance date that involved Association of Consulting Architects Incorporated. | | |
| 7 CASH FLOW INFORMATION | | |
| (a) Reconciliation of Cash | | |
| Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the Statement of Financial Position as follows: | | |
| Cash at Bank | <u>25,333</u> | <u>26,783</u> |
| | <u>25,333</u> | <u>26,783</u> |
| (b) RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING LOSS | | |
| Operating profit/(loss) after abnormal items | (1,731) | 3,815 |
| Non-cash items | | |
| Changes in assets and liabilities | | |
| Receivables | 281 | |
| Trade Creditors | | (393) |
| Net cash inflow/(outflow) from operating activities | <u>(1,450)</u> | <u>3,422</u> |

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

8 COMMITTEE MEMBERS

The Committee members who each held office as a Committee member of the Association during the year ended 30 June 2008 were as follows:

| | FROM | TO |
|-----------------|-------------|------------|
| Andrew Ford | 1/07/2007 | 30/06/2008 |
| Graham Hardy | 1/07/2007 | 30/06/2008 |
| Jim Williams | 1/07/2007 | 30/06/2008 |
| Keith Neighbour | 1/07/2007 | 30/06/2008 |
| Ian Hore | 1/07/2007 | 30/06/2008 |
| John Heid | 1/07/2007 | 30/06/2008 |
| Ashley Halliday | 1/07/2007 | 30/06/2008 |
| Simon Thomson | 1/07/2007 | 30/06/2008 |

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

STATEMENT BY COMMITTEE

We the undersigned Committee Members, acting in accordance with a resolution of the Board of Management, hereby state:

In the opinion of the Committee Members the accompanying accounts as set out on pages 1 to 7:

1. Present fairly the financial position of Association of Consulting Architects - SA Incorporated as at 30th June 2008 and the results and cash flows of the association for the year ended on that date in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

2. At the date of this statement, there are reasonable grounds to believe that Association of Consulting Architects - SA Incorporated will be able to pay its debts as and when they fall due.

3. Association of Consulting Architects - SA does not have any subsidiaries within the meaning of Section 46 of the Corporations Law, nor is the Association a trustee of any trust.

4. That during the year to 30th June 2008:

- (i) no officer of the Association
- (ii) no firm of which an officer is a member; or
- (iii) no body corporate in which any officer has a substantial financial interest,

has received or become entitled to receive a benefit as a result of a contract between the officer, firm, or body corporate and the Association or has received directly or indirectly from the Association any payment or other benefit of a pecuniary value.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:


CHAIRPERSON


COMMITTEE MEMBER

Dated this 28 Day of May, 2009

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2008**

| | 2008 \$ | 2007 \$ |
|---|----------------|---------------|
| INCOME | | |
| Membership Fees (Subscriptions) | 13,660 | 11,330 |
| Interest Received | 223 | 169 |
| TOTAL INCOME | <u>13,883</u> | <u>11,499</u> |
| EXPENSES | | |
| Accounting and Audit fees | 1,362 | - |
| Architects Board SA | - | 286 |
| Bank Charges | 99 | 81 |
| Business SA | 966 | 1,833 |
| Fees to Head Office | 8,509 | 4,235 |
| General Expenses | 250 | - |
| Green Card Training | 240 | - |
| Secretarial Fees | 1,000 | 1,250 |
| Travel | 359 | - |
| Workplace Relations Advice | 2,829 | - |
| TOTAL EXPENSES | <u>15,614</u> | <u>7,684</u> |
| Net Profit/ (Loss) | (1,731) | 3,815 |
| Accumulated Surplus at the Beginning of the financial year | 27,575 | 23,760 |
| Accumulated Surplus at the end of the financial year | <u>25,844</u> | <u>27,575</u> |

The above income and expenditure account should be read in conjunction with the accompanying notes.



Association of Consulting Architects

South Australia

100 Flinders Street

Adelaide

South Australia 5000 Australia

T 61 8 8228 9100

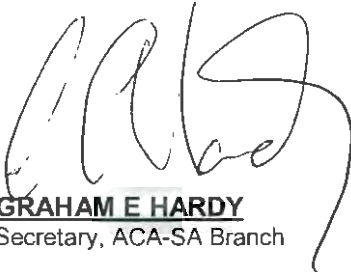
F 61 8 8228 9199

E sa@raia.com.au

**ASSOCIATION OF CONSULTING ARCHITECTS - SA INC.
DESIGNATED OFFICER'S CERTIFICATE**

I, Graham Elliot Hardy, Secretary of ACA-SA, being authorised under the rules to sign the certificate hereby declare that the documents herewith lodged are copies of the documents presented to a meeting on 28 May 2009, then forwarded to all members free of charge on 30 June 2009 and presented to a general meeting of members on 27 August 2009.

DATED: 15 September 2009



GRAHAM E HARDY
Secretary, ACA-SA Branch



Australian Government
Australian Industrial Registry

5 March 2009

Mr. Graham Hardy
Secretary
Association of Consulting Architects – Australia
South Australia Branch
100 Flinders Street
ADELAIDE SA 5000

By email: Graham@hardymailazzo.com.au

Dear Mr. Hardy,

Re: Application for certificate of exemption from requirements of Chapter 8, Part 3, Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) (FR 2008/347)

I refer to your application dated 7 August 2008, under s271 of the RAO Schedule, for an exemption from compliance with Part 3 of Chapter 8 of the Schedule for the South Australian Branch of the Association of Consulting Architects – Australia in relation to the financial year ended 30 June 2008.

In the past I have granted exemptions under section 271 to the South Australian Branch on the basis that the reporting unit did not have any financial affairs.

I have, however, recently conducted a review with respect to all registered organisations regarding the circumstances under which an exemption should be granted under section 271 of the RAO Schedule. Under section 271, I must be satisfied that the reporting unit did not have any financial affairs in the financial year.


Looking to the information that has been provided to me regarding the financial affairs of the South Australian Branch, the Branch acknowledges that it does have financial affairs.

On the basis of this information, I must refuse to grant the application, under section 271, for an exemption from the financial reporting requirements of Part 3 of Chapter 8 of the RAO Schedule for the financial year ended 30 June 2008.

As I noted above, I have in the past granted section 271 applications made by the South Australian Branch of the Association of Consulting Architects – Australia. On its face, the information contained in the present application is the same as that contained in applications granted before my review.

I would ask that you contact Larry Powell at a convenient time so that we may discuss how the Branch can meet its obligation under the RAO Schedule on 03 8661 7993 or at larry.powell@airc.gov.au.

Yours sincerely,


Terry Nassios
Deputy Industrial Registrar

7 August 2008



**Association of Consulting
Architects**

South Australia

The Registrar
Australian Industrial Relations Commission
GPO Box 19945
MELBOURNE Vic 3001

Attention: Robert Pfeiffer

100 Flinders Street
Adelaide
South Australia 5000 Australia
T 61 8 8228 9100
F 61 8 8228 9199
E sa@raia.com.au

Dear Sir

**WORKPLACE RELATIONS ACT
SECTION 271(1)**

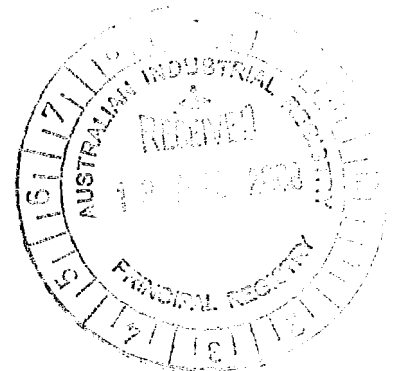
My name is Graham Hardy, Secretary of the Association of Consulting Architects – South Australia Branch. I am acting on behalf of the Branch in this matter at the request of the Branch Committee of Management.

I have received a notification with regard to our obligations to lodge a Financial Report for the Year 2007/2008.

In consideration of Section 271(1) of the Act, on behalf of the Branch, I wish to apply for a Certificate to exempt the Branch from the requirements of the Act, relating to financial matters occurring in the year ending 30 June 2008.

In support of the application:

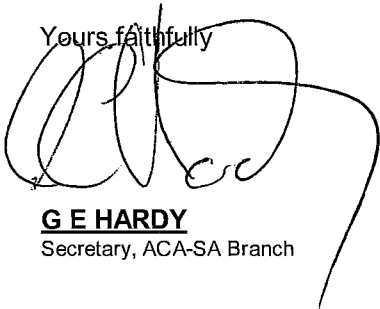
1. The Branch is the State representative of the National body, the Association of Consulting Architects – Australia.
2. The Branch consisted of:
 - a. 28 members for the financial year 30 June 2005
 - b. 21 members for the financial year 30 June 2006
 - c. 23 members for the financial year 30 June 2007
 - d. 26 members for the financial year 30 June 2008
3. Membership fees, as the only source of income, consist of a National and Branch component.
4. The Branch has an account with the Commonwealth Bank, BSB No. 065-126 Account No. 065126 00902934. Financial transactions are primarily undertaken as collection of membership fees. These membership fees consist of a National component that is forwarded to the National body on receipt of their Tax Invoice for the same.



5. The Committee of Management consists of financial members elected by the Branch in accordance with the rules of the organisation. The Committee meets regularly and regulates the affairs of the Branch in a thorough and consistent manner. Minutes of each meeting are kept as records and are available on request.
6. For completeness and in pursuance to regulation 165, while the Branch expends economic resources it does not rely on another reporting unit of the organisation to expend its own economic resources or incur financial obligations so that the Branch may conduct its activities and it does not rely on any person or body corporate or trust to expend its own economic resources or incur financial obligations so that the Branch may conduct its activities.

Would you please consider this application for exemption and advise us of your decision as soon as possible as we wish to avoid the audit process for the 2007/2008 year which is scheduled to commence forthwith.

Yours faithfully



G E HARDY
Secretary, ACA-SA Branch

Copy to: Keith Neighbour