



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 effect 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

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

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

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 2009**

ASSOCIATION OF CONSULTING ARCHITECTS - S.A. INC.

A.B.N. 16 973 810 037

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ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

BALANCE SHEET AS AT 30TH JUNE 2009

	NOTES	2009 \$	2008 \$
CURRENT ASSETS			
Cash Assets	4	32,312	25,333
Receivables	5	991	511
Total Current Assets		<u>33,303</u>	<u>25,844</u>
TOTAL ASSETS		33,303	25,844
CURRENT LIABILITIES			
Payables		-	-
Total Current Liabilities		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		-	-
NET ASSETS		<u>33,303</u>	<u>25,844</u>
MEMBERS' EQUITY			
Accumulated Surpluses	6	33,303	25,844
TOTAL MEMBERS' EQUITY		<u>33,303</u>	<u>25,844</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 2009**

	NOTES	2009 \$	2008 \$
		<hr/>	<hr/>
Revenue From Ordinary Activities		22,809	13,883
Cost of Providing Membership Support		(15,350)	(15,614)
TOTAL EXPENSES		<hr/> (15,350) <hr/>	<hr/> (15,614) <hr/>
Net Profit From Ordinary Activities Attributable To Members		<hr/> 7,459 <hr/>	<hr/> (1,731) <hr/>

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 2009**

	MEMBERS' EQUITY	
	Accumulated Surpluses	Total
	\$	\$
Balance at 1 July 2007	27,575	27,575
Net profit attributable to members	<u>(1,731)</u>	<u>(1,731)</u>
Balance at 30 June 2008	25,844	25,844
Net profit attributable to members	<u>7,459</u>	<u>7,459</u>
Balance at 30 June 2009	<u>33,303</u>	<u>33,303</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 2009

	NOTES	2009 \$ Inflow/ (Outflow)	2008 \$ Inflow/ (Outflow)
CASH FLOWS FROM OPERATING ACTIVITIES			
Membership Received		18,523	13,941
BDEP Building Information Modelling Seminar		3,720	-
Interest Received		86	223
Payments to Suppliers		<u>(15,350)</u>	<u>(15,614)</u>
Net Cash (used in)/ provided by Operating Activities	7	<u>6,979</u>	<u>(1,450)</u>
Net increase (decrease) in cash held		<u>6,979</u>	<u>(1,450)</u>
Cash at beginning of the year		<u>25,333</u>	<u>26,783</u>
Cash at End of Year		<u>32,312</u>	<u>25,333</u>

The above cash flow statement 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 2009

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 Fair Work (Registered Organisations) Act 2009. 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 GENERAL MANAGER OF FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 the General Manager, 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 2009**

	2009 \$	2008 \$
3 REVENUE		
(a) Operating Activities		
Membership Fees (Subscriptions)	19,003	13,660
BEDP Building Information Modelling Seminar	3,720	-
Interest Received	86	223
Total Revenue	<u>22,809</u>	<u>13,883</u>
4 CASH ASSETS		
Cash at Bank	<u>32,312</u>	<u>25,333</u>
	<u>32,312</u>	<u>25,333</u>
5 CURRENT ASSETS - RECEIVABLES		
Net Receivables	<u>991</u>	<u>511</u>
	<u>991</u>	<u>511</u>
6 ACCUMULATED SURPLUS		
Accumulated Surplus At The Beginning of The Year	25,844	27,575
Net Profit Attributable to Members	<u>7,459</u>	<u>(1,731)</u>
Accumulated Surplus At The End of The Year	<u>33,303</u>	<u>25,844</u>

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2009

	2009 \$	2008 \$
7 CONTINGENT LIABILITIES		
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>32,312</u> <u>32,312</u>	<u>25,333</u> <u>25,333</u>
(b) RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING LOSS		
Operating profit/(loss) after abnormal items	7,459	(1,731)
Non-cash items		
Changes in assets and liabilities		
Receivables	(480)	281
Trade Creditors	-	-
Net cash inflow/(outflow) from operating activities	<u>6,979</u>	<u>(1,450)</u>

9 COMMITTEE MEMBERS

The Committee members who each held office as a Committee member of the Association during the year ended 30 June 2009 were as follows:

	FROM	TO
Andrew Ford	1/07/2008	30/06/2009
Graham Hardy	1/07/2008	30/06/2009
Jim Williams	1/07/2008	30/06/2009
Keith Neighbour	1/07/2008	30/06/2009
Ian Hore	1/07/2008	30/06/2009
John Held	1/07/2008	30/06/2009
Ashley Halliday	1/07/2008	30/06/2009
Simon Thomson	1/07/2008	30/06/2009

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

OPERATING REPORT

In accordance with the Fair Work (Registered Organisations) Act 2009, the Executive Committee presents the operating report for the year ended 30 June 2009

Principal Activities

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

Financial Results

The surplus from operating activities for the year 2009 of the Association of Consulting Architects - SA Inc. was \$7,459.

Review of Operations

The results represents a favourable variance of \$9,190 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 2008-2009 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 payables 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 30/06/2009 - 28 (30/06/2008 - 26)

Employees of the reporting unit as at 30/06/2009 - nil (30/06/2008 - nil)

Members of the Executive Committee during the financial year ended 30/06/2009:-
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 26 Day of November 2009

ASSOCIATION OF CONSULTING ARCHITECTS - SA INCORPORATED

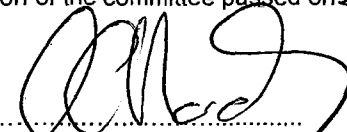
EXECUTIVE COMMITTEE STATEMENT

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 2009;
- d) at the date of this statement, for the year ended 30th June 2009 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 Fair Work (Registered Organisations) Act 2009 and Fair Work (Registered Organisations) Regulations 2009;
 - iv) the information sought in any request of a member of the Association or a General Manager duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager;
 - v) there has been no order for inspection of financial records made by Fair Work Australia (FWA) under section 273 of the Fair Work (Registered Organisations) Act 2009.
- f) During the financial year to 30th June 2009;
 - 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 26 of November and is signed for and behalf of the Committee by:-


CHAIRPERSON


COMMITTEE MEMBER

Dated this 26 Day of NOVEMBER 2009

**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 2009, 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), Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009. 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.

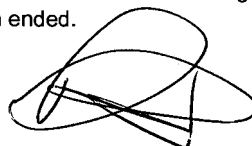
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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), Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009., the financial position of the Association of Consulting Architects -SA Incorporated as at 30 June 2009 and the results of its operations for the year then ended.

**HLB MANN JUDD****(SA Partnership)****Chartered Accountants****Dated this 26 Day of November 2009****PHIL PLUMMER****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 2009**

	2009 \$	2008 \$
INCOME		
Membership Fees (Subscriptions)	19,003	13,660
BEDP Building Information Modelling Seminar	3,720	-
Interest Received	86	223
TOTAL INCOME	<u>22,809</u>	<u>13,883</u>
EXPENSES		
Accounting and Audit fees	-	1,362
Bank Charges	165	99
BEDP Building Information Modelling Seminar (Catering)	3,744	-
Business SA	825	966
Fees to Head Office	8,184	8,509
General Expenses	333	250
Green Card Training	-	240
Secretarial Fees	1,800	1,000
Travel	-	359
White Card Training	300	-
Workplace Relations Advice	-	2,829
TOTAL EXPENSES	<u>15,351</u>	<u>15,614</u>
Net Profit/ (Loss)	7,458	(1,731)
Accumulated Surplus at the Beginning of the financial year	25,844	27,575
Accumulated Surplus at the end of the financial year	<u>33,302</u>	<u>25,844</u>

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