



FAIR WORK
AUSTRALIA

8 November 2010

Mr Charles Voss
Treasurer
Association of Consulting Architects – Australia, Tasmanian Branch

email: tas@aca.org.au

Dear Mr Voss

**Re: Financial Reports for the Association of Consulting Architects – Australia,
Tasmanian Branch for years ended 30 June 2008 and 2009 – FR2008/348 &
FR2009/10126**

I acknowledge receipt of the revised designated officer's certificates for the 2008 and 2009 financial reports for the Association of Consulting Architects – Australia, Tasmanian Branch for the years ended 30 June 2008 and 2009. The certificates were lodged with Fair Work Australia on 7, 14 and 26 October 2010.

The financial reports have now been filed.

Notice for Future Reports

It should be noted that the General Manager attaches importance to reporting units both fully satisfying the obligations under Fair Work (Registered Organisations) Act 2009 (the Act) and to those obligations being discharged within the requisite timeframes. You should ensure that future financial returns fully satisfy the above obligations.

In the event the documents submitted do not fully comply with the legislative requirements in the Act then the report will not be filed and the reporting unit will be required to repeat these aspects that do not comply.

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

Yours sincerely

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



Association of Consulting Architects

Tasmania

22 Salamanca Square, Hobart

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T 61 3 6224 997

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E voss@hbvarchitects.com.au

Designated Officer's Certificate

S268 Fair Work (Registered Organisations) Act 2009

I, Charles Voss, being the Treasurer of the Association of Consulting Architects, Tasmanian Branch certify:

- that the documents for the financial year ended 30 June 2009 lodged herewith are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on 24 April 2010; and
- that the full report was presented to a meeting of members on 20 May 2010.

Treasurer: Charles Voss

Signature: _____

Date: 26/10/10

DONNELLAN, Kevin

From: Charles Voss [voss@hbvarchitects.com.au]
Sent: Tuesday, 26 October 2010 11:08 AM
To: DONNELLAN, Kevin
Subject: RE: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects - Australia, Tasmanian Branch
Attachments: 20101026110203841.pdf

Hi Kevin
Reworked certificates for filing
Hope all is ok, and again many thanks for your infinite patience
Kind regards
Charles Voss

From: DONNELLAN, Kevin [<mailto:Kevin.Donnellan@fwa.gov.au>]
Sent: Friday, 22 October 2010 12:18 PM
To: Charles Voss
Subject: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects - Australia, Tasmanian Branch

Dear Charles, could you give me a call regarding the designated officer's certificates lodged on 7 October 2010 for the above reports as alterations are required before the reports can be filed.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

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kevin.donnellan@fwa.gov.au

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Designated Officer's Certificate

S268 Fair Work (Registered Organisations) Act 2009

I, Charles Voss, being the Treasurer of the Association of Consulting Architects, Tasmanian Branch certify:

- that the documents for the financial year ended 30 June 2009 lodged herewith are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to a meeting of members on 20 May 2010; and
- that the full report was presented to a meeting of the committee of management of the reporting unit in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Treasurer: Charles Voss

Signature:

Date: 6/10/10

ASSOCIATION OF CONSULTING ARCHITECTS TASMANIA

INDEPENDENT AUDIT REPORT TO THE MEMBERS FOR THE YEAR ENDED 30 JUNE 2009

To the Committee of the Association of Consulting Architects Tasmania

Scope

We have audited the financial report of Association of Consulting Architects Tasmania for the year ended 30 June 2009. The Association's Committee is responsible for the preparation and presentation of the financial report and the information it contains and have determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the Fair Work (Registered Organisations) Act 2009 and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial statements in order to express an opinion as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting requirements under the Fair Work (Registered Organisations) Act 2009. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination on a test basis of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Australian Accounting Standards and other mandatory professional reporting requirements.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report:

- (i) Presents fairly the financial position of Association of Consulting Architects Tasmania as at 30 June 2009 and the result of its operations for the year then ended in accordance with applicable accounting standards and other mandatory professional reporting requirements
- (ii) The information required for the audit was obtained and the Association kept proper accounting records during the year ended 30 June 2009.

and is drawn up in accordance with the Fair Work (Registered Organisations) Act 2009

Dated the 22nd day of April 2010

HOVÉ & HALYS CHARTERED ACCOUNTANTS

29 Salamanca Place
Hobart Tas 7000



A I HOVÉ
REGISTERED COMPANY AUDITOR
Registered number 15382

DONNELLAN, Kevin

From: Charles Voss [voss@hbvarchitects.com.au]
Sent: Tuesday, 5 October 2010 2:02 PM
To: DONNELLAN, Kevin
Subject: FW: Association of Consulting Architects Australia - Tasmanian Branch
Attachments: 20101005135746295.pdf; 20101005135756421.pdf

Hello Kevin

I had been away and returned today. The attached reports had arrived and were on my desk.

Alec Hove is away today, and as he and I had not spoken since our last communications last week I assume that you both had been in contact and had confirmed clarification of the emailed issues.

Re the attached, please let me know if they address adequately your concerns.

You may be interested to know that the smaller branches like Tasmania may now, due to their smaller membership, be dissolved.

This is currently being considered by the parties

Regards

Charles Voss

From: Charles Voss
Sent: Tuesday, 28 September 2010 2:18 PM
To: 'DONNELLAN, Kevin'
Cc: 'Alec Hove'
Subject: FW: Association of Consulting Architects Australia - Tasmanian Branch

Hi Kevin

Sorry about that

I just noticed that it had not been sent with capital K and D

Regards

Charles Voss

From: Alec Hove [<mailto:AHove@hoveandhalys.com.au>]
Sent: Monday, 6 September 2010 4:57 PM
To: kevin.donellan@fwa.gov.au
Cc: Charles Voss
Subject: Association of Consulting Architects Australia - Tasmanian Branch

Dear Mr Donellan,

Charlie Voss has forwarded your letter dated 29 June requesting my assistance in regard to the 2008 Audit Report.

Before I rush into this.....could I clarify the issue of dates?

You wish me to express an opinion as required by Part 3 of Chapter 8 of the Fair Work Act **2009**.

The audit report relates to the year ended 30 June **2008**.

I am not as familiar with the wording or the spirit of the legislation but is there not something incongruous about the gap in years here? Is this Act retrospective to 2008?

I would be grateful if could clarify your requirements so as to save me a little time and the Association some further cost.

Appreciating your time and assistance.

Regards,

DONNELLAN, Kevin

From: Charles Voss [voss@hbvarchitects.com.au]
Sent: Tuesday, 28 September 2010 11:03 AM
To: DONNELLAN, Kevin
Cc: Alec Hove
Subject: RE: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects - Australia, Tasmanian Branch

Hello Kevin

I have been speaking to the auditor who is back now after being away in Sydney and caught up in the Virgin Airlines flight problem

Alec Hove had sent you an email on 6 September and is awaiting your reply to a number of queries that he had before he can finalise matters

I would appreciate your response to his requests

Kind regards

Charles Voss

From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Monday, 20 September 2010 3:38 PM
To: Charles Voss; tas@aca.org.au
Subject: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects - Australia, Tasmanian Branch

Hello Charles, could you provide me with an update on the current progress of the above matters.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

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Fax: 03 9655 0410

kevin.donnellan@fwa.gov.au

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From: Charles Voss [mailto:voss@hbvarchitects.com.au]
Sent: Thursday, 2 September 2010 10:58 AM
To: DONNELLAN, Kevin
Subject: RE: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects - Australia, Tasmanian Branch

Hi Kevin

Expecting to discuss matters with the auditor tomorrow

Regards

Charles Voss

From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Thursday, 12 August 2010 10:15 AM
To: Charles Voss
Subject: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects - Australia, Tasmanian Branch

Hello Charles, could you provide an update on the current progress of the above matters.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

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Fax: 03 9655 0410

kevin.donnellan@fwa.gov.au

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From: DONNELLAN, Kevin

Sent: Monday, 26 July 2010 12:42 PM

To: 'Charles Voss'

Subject: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects – Australia, Tasmanian Branch

Hello Charles, could you provide me with an update in relation to the above matters.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

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From: DONNELLAN, Kevin

Sent: Tuesday, 29 June 2010 9:23 AM

To: 'tas@aca.org.au'; 'Charles Voss'

Subject: FR2008/348 & FR2009/10126 - Financial years ended 30 June 2008 & 2009 - Association of Consulting Architects – Australia, Tasmanian Branch

Dear Charles, attached is correspondence regarding the above matters. Once you have had a chance to review the correspondence could you give me a call on the number listed below.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

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Fax: 03 9655 0410

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FAIR WORK
AUSTRALIA

29 June 2010

Mr Charles Voss

Treasurer

Association of Consulting Architects – Australia, Tasmanian Branch

email: tas@aca.org.au

Dear Mr Voss

Re: Financial Reports for the Association of Consulting Architects – Australia, Tasmanian Branch for years ended 30 June 2008 and 2009 – FR2008/348 & FR2009/10126

I acknowledge receipt of the financial reports for the Association of Consulting Architects – Australia, Tasmanian Branch (the Branch) for the years ended 30 June 2008 and 2009. The reports were lodged with Fair Work Australia (FWA) on 21 June 2010.

The financial reports have not been filed.

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

Timescale Requirements

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in Fair Work Australia within certain timescale requirements. For your assistance I have attached a diagrammatic summary of the financial reporting process and time-limits contained in fact sheet 9 http://www.fwa.gov.au/documents/organisations/factsheets/RO_factsheet_9.pdf.

As you will note from the enclosed diagram the reporting process begins with a meeting of the committee of management. At that meeting a resolution is passed authorising the making of a statement by the committee in which it makes certain declarations with respect to the reporting unit's compliance with various aspects of the *Fair Work (Registered Organisations) Act 2009* (the Act) and the General Manager's Guidelines. This Committee of Management Statement and the General Purpose Financial Report are then audited.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to the committee of management, then the documents must be provided within 5 months of the end of the financial year.

The full report, accompanied by a Designated Officer's Certificate, must be lodged with Fair Work Australia within 14 days of its presentation to an appropriate meeting.

The documents lodged are dated as follows:

- Committee of Management Statement - 19 April 2010
- Operating Report - 7 April 2010
- Audit Report for 2008 - 9 April 2010

If the dates on the documents are correct, it would appear that the Auditor could not have taken into account the Committee of Management statement in preparation of the Audit Report for the Branch, unless the date provided on the Audit Report is incorrect.

Under these circumstances, Fair Work Australia cannot file the report. Moreover, if the dates on the documents are accurate, I advise the Branch will need to repeat certain steps in the reporting process.

2008 - Audit Report

Associations Incorporations Act (Tasmania) 1964

The Audit Report dated 9 April 2010 makes reference *'that the accounting policies used and described in Note 1 to the financial; statements are appropriate to meet the Associations Incorporated Act (Tasmania) 1964 and are appropriate to meet the needs of members.'* Also, *'the financial statements have been prepared for distribution to members form the purpose of fulfilling the Committee's financial reporting requirements under the Associations Incorporations Act (Tasmania) 1964.'*

The reporting unit is required by section 253 of the Act to prepare a general purpose financial report in accordance with the Australian Accounting Standards which is then audited under section 257 of the Act.

Audit Opinion

The Audit Opinion also makes reference to the Incorporated Associations Act (Tas) 1964:

'In our opinion, the financial report:

- (i) Presents fairly the financial position of Association of Consulting Architects Tasmania Inc as at 30 June 2008 and the result of its operations for the year then ended in accordance with applicable accounting standards and other mandatory professional reporting requirements*
- (ii) The information required for the audit was obtained and the Association kept proper accounting records during the year ended 30 June 2008.*
- (iii) The rules relating to the administration of the Association's funds as outlined in its current Articles of Association were observed during the financial year.*

and is drawn up in accordance with the Incorporated Associations Act (Tas) 1964.'

Subsection 257(5) of the Act sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the Act. The following wording in the auditor's opinion would satisfy the requirements:

'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 the Fair Work (Registered Organisations) Act 2009.'

Designated Officer's certificate

The designated officer's certificate indicates *'that the full report was presented to a meeting of the committee of management of the reporting unit on . . . '* Rule 23 of the rules of the Association of Consulting Architects – Australia does not provide for reference of the full report to a meeting of the Committee of Management of the Branch, only to a general meeting of members.

On 16 June 2010 the Branch provided a copy of the minutes of the Annual General meeting held on 20 May 2010 to FWA which contained the appropriate resolution.

Further action required

The Branch is to:

- 1 obtain from the Auditor a revised 2008 Auditor's report (if the date of the Audit Report is incorrect and should have been on or after 19 April 2010) which the Auditor takes into account the matters listed under the headings '2008 - Audit Report' and 'Audit Opinion' mentioned above accordance with the requirements of the Act
- 2 obtain from the Auditor a revised 2008 Auditor's report (if the date on the 2008 Audit Report is correct) which the Auditor takes into account the Committee of Management statement and the matters listed under the headings '2008 - Audit Report' and 'Audit Opinion' in accordance with the requirements of the Act
- 3 prepare revised Designated Officer's certificates for 2008 and 2009 reports noting the presentation of the financial reports to a general meeting of members on 20 May 2010

and lodge the documentation with FWA.

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

Yours sincerely

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

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



Association of Consulting Architects

Tasmania

PO Box 8001
Trevallyn Tasmania 7250
Australia
T 61 3 6331 5056
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Mr Iain Stewart
Team Manager
Fairwork Australia
GPO Box 1994
MELBOURNE VIC 3001

21 June 2010

FR 2008/348 & FR 2009/10126 FINANCIAL RETURNS
FINANCIAL YEARS ENDED 30 JUNE 2008 & 2009
ASSOCIATION OF CONSULTING ARCHITECTS – AUSTRALIA
TASMANIA BRANCH

Please find enclosed the following for each of the financial years:

- Operating Report
- Branch Committee of Management Statement
- Auditors Report & Declaration
- Balance Sheet
- Income Sheet
- Cash Flow Statement
- Notes to and forming part of the accounts
- Designated Officers Certificate

Yours sincerely

A handwritten signature in dark ink, appearing to read 'Charles Voss', is written over a light blue horizontal line. The signature is fluid and cursive.

CHARLES VOSS
TREASURER

cc ACA National

ASSOCIATION OF CONSULTING ARCHITECTS TASMANIA

INDEPENDENT AUDIT REPORT TO THE MEMBERS FOR THE YEAR ENDED 30 JUNE 2009

To the Committee of the Association of Consulting Architects Tasmania

Scope

We have audited the financial report of Association of Consulting Architects Tasmania for the year ended 30 June 2009. The Association's Committee is responsible for the preparation and presentation of the financial report and the information it contains and have determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the Fair Work (Registered Organisations) Act 2009 and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial statements in order to express an opinion as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting requirements under the Fair Work (Registered Organisations) Act 2009. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination on a test basis of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Australian Accounting Standards and other mandatory professional reporting requirements.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report:

- (i) Presents fairly the financial position of Association of Consulting Architects Tasmania as at 30 June 2009 and the result of its operations for the year then ended in accordance with applicable accounting standards and other mandatory professional reporting requirements
- (ii) The information required for the audit was obtained and the Association kept proper accounting records during the year ended 30 June 2009.

and is drawn up in accordance with the Fair Work (Registered Organisations) Act 2009

Dated the 23rd day of April 2010

HOVÉ & HALYS CHARTERED ACCOUNTANTS

29 Salamanca Place
Hobart Tas 7000



A I HOVÉ
REGISTERED COMPANY AUDITOR
Registered number 15382



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Operating Report: Year Ended 2009

1. Review of Principal Activities

The Tasmanian branch of the Association of Consulting Architects represents those members who reside and practise in Tasmania as part of the membership of the Association of Consulting Architects Australia. The branch president is the state representative at meetings of the national body.

The principal role of the branch in Tasmania is to

- a) Represent the interests of the members of the association and act as liaison with the national body and the branch members.
- b) Represent the association in meetings and other activities associated with interests of the members.
- c) Set the amount of the chapter component of subscriptions that is to be included in the annual subscription renewal.
- d) Promote the activities of the association to the architectural profession.

For the financial period to 30 June 2009, there has been no significant change to these activities.

A brief description of the results of the principal activities are:

1. Committee members representing the ACA at strategy meetings with various bodies involved with the profession and practice of architecture within the state.
2. Branch President representation and attendance at National meetings including the ACA annual general meeting.
3. Dissemination and distribution of information from the National body relating to the practice of architecture.
4. Collection of membership dues on behalf of the National body.

For the period of 2008-2009, the Tasmanian branch of the association comprised a membership of 9, and the following were office bearers of the branch:

President: Chris Bullard
Vice President: Richard Crawford
Secretary: Peter Gaggin
Treasurer: Charles Voss

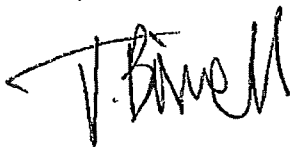
No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

The branch did not employ or engage any persons to undertake any activity.

If a member wishes to resign from the Association they can do so in accordance with Rule 15 of the Association rules.

2. Changes to Financial Affairs

There has been no significant change in the financial affairs during the year end 2009.



Date

23.4.10



Association of Consulting Architects

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**THE ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA – TASMANIAN BRANCH
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	Note	2009 \$	2008 \$
INCOME			
ATO Refund		209.00	142.00
Interest		-	-
Subscriptions & levies from members		<u>2365.00</u>	<u>1760.00</u>
TOTAL INCOME		2574.00	1902.00
EXPENDITURE			
Auditors Fees		-	-
Bank Charges		91.55	11.25
Dues & subscriptions	5	1507.00	1716.00
Admin/Secretarial		268.95	0.00
BAS/Taxation		<u>107.00</u>	<u>142.00</u>
TOTAL EXPENDITURE		<u>1974.50</u>	<u>1869.25</u>
PROFIT/(LOSS) ATTRIBUTABLE TO MEMBERS		599.50	32.75

The accompanying notes form part of these financial statements.

**STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR FINANCIAL YEAR ENDED 30 JUNE 2008**

	Note	2009 \$	2008 \$
Net Income Recognised Directly in Equity		<u>599.50</u>	<u>32.75</u>
Profit (Loss) for the Period		<u>599.50</u>	<u>32.75</u>
Total Recognised Income and Expenses for the Period		<u>599.50</u>	<u>32.75</u>

This statement of recognised income and expense is to be read in conjunction with the notes to the financial statements.



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**THE ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA – TASMANIAN BRANCH
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	Note	2009 \$	2008 \$
Cash flows from operating activities			
Cash receipts in the course of operations		2574.00	1902.00
Interest Received		-	-
Cash payments in the course of operations		(3690.50)	(1913.25)
Net cash provided by operating activities		(1116.50)	(11.25)
Cash flows from investing activities		-	-
Net cash used in investing activities		-	-
Net Increase/(Decrease) in Cash Held		(1116.50)	(11.25)
Cash at beginning of financial year		4437.56	4448.81
Cash at the end of the financial year	4	3321.06	4437.56

Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the Statement of Income.

Cash Assets	3321.06	4437.56
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The accompanying notes form part of these financial statements.



Association of Consulting Architects

Tasmania

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THE ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA – TASMANIAN BRANCH
BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
ASSETS			
Cash & Cash Equivalents	4	3321.06	4437.56
Trade & Other Receivables		-	-
Property & Equipment		-	-
TOTAL MEMBER FUNDS		<u>3321.06</u>	<u>4437.56</u>
LIABILITIES			
Trade & Other Payables		<u>0.00</u>	<u>1716.00</u>
NET ASSETS		<u>3321.06</u>	<u>2721.56</u>
MEMBERS FUNDS			
Balance Brought Forward		2721.56	2688.81
Profit (Loss) for the period		<u>599.50</u>	<u>32.75</u>
TOTAL MEMBERS FUNDS		<u>3321.06</u>	<u>2721.56</u>

The accompanying notes form part of these financial statements.



Association of Consulting Architects

Tasmania

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THE ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA – TASMANIAN BRANCH
NOTES TO AND FORMING PART OF THE ACCOUNTS
30 JUNE 2009

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of Financial Reports are;

(a) Statement of Compliance

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards ("AASBs"), (including Australian interpretations) adopted by the Australian Accounting Systems Board ("AASB"). The financial report also complies with International Financial Reporting Standards ("IFRS") which form the basis of Australian Accounting Standards ("AASBs"), adopted by the AASB.

(b) Basis of Preparation

The financial report has been prepared on the basis of historical cost and except where stated, does not take into account changing money values or current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

In the application of AIFRS management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimate and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making judgements. Actual results may differ from these estimates.

Accounting policies are selected and applied in a manner which ensures the resultant financial information satisfies the concepts of relevance and reliability, thereby, ensuring that the substance of the underlying transactions and other events is reported.

The accounting policies have been consistently applied and, except where there is a change in accounting policy are consistent with those of the previous year. The estimates and underlying assumptions are reviewed on an ongoing basis.

(c) Revenue

Revenues are recognised at fair value of the consideration received inclusive of the amount of goods services tax (GST) payable to the taxation authority. Exchanges of goods and services of the same nature and value without any cash consideration are not recognised as revenues.

Revenue comprises subscriptions only. These revenue items are recognised when the goods are provided, or when the fee in respect of services provided is receivable.

Interest Revenue

Interest revenue is not received.

(d) **Trade and Other Receivables**

Trade and other receivables are stated at their cost less impairment losses (see below).

(e) **Cash and Cash Equivalents**

Cash and cash equivalents comprises cash balances and call deposits. The branch does not entertain a bank overdraft.

(f) **Property, Plant & Equipment**

The branch does not own assets such as property, plant and equipment in their own right and does not have any subsequent costs or make allowances for depreciation.

(g) **Payables**

Liabilities are recognised for amounts to be paid in the future for goods and services received.

(h) **Goods and Services Tax**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST) except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the balance sheet.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities, which are recoverable from, or payable to the ATO are classified as operating cash flows.

2. INFORMATION TO BE SUPPLIED TO MEMBERS OR REGISTRAR

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the matter in which the information is made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).
Note: This subsection is a civil penalty subsection (see section 305).

3. INCOME TAX

The Association is a non-profit organization and as such is exempt from income tax.

4. FINANCIAL INSTRUMENTS

Exposure to credit, interest rate and currency risks arise in the normal course of the Association's business.

Credit Risk

At the balance sheet date there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

The branch retains a working cheque account with the Commonwealth Bank of Australia. This is a non interest earning account. The current account is subject to a fee rebate by the financial institution.

Effective Interest Rates and Repricing Analysis

In respect of income-earning financial assets, the following table indicates their effective interest rates at the balance sheet date and the years in which they reprice.

	Weighted Average Effective Interest Rate		Floating Interest Rate Total	
	2009 \$	2008 \$	2009 \$	2008 \$
Financial Assets				
Cash & cash equivalents	Nil	Nil	3321.06	4437.56
Total Financial Assets			3321.06	4437.56

Fair Values

The fair values are the same as the carrying amounts shown in the balance sheet.

5. BRANCH OBLIGATIONS

National component of subscriptions paid to ACA National 2008/2209 membership \$1507.00.



Association of Consulting Architects

Tasmania

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Branch Committee of Management Statement

On 19/4/10 the Committee of Management of Association of Consulting Architects (Tasmanian branch) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2009.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (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;
- (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 consist 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; and
 - (v) 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.

For Committee of Management: RICHARD CRAWFORD

PETER GAGGIN

Title of Office held: BRANCH VICE PRESIDENT

BRANCH SECRETARY

Signature:

Date: 19/4/10



Association of Consulting Architects

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Designated Officer's Certificate

s268 Fair Work (Registered Organisations) Act 2009

I, Peter Gaggin, being the Secretary of the Association of Consulting Architects, Tasmanian Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on *26 APRIL 2010*; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Secretary: Peter Gaggin

Signature: .....

Date: *20.05.10*