



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
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Mr Warren Jones
Branch President
Association of Consulting Architects - Australia
Western Australian Branch
PO Box 365
West Perth WA 6872

Dear Mr Jones,

Re: Financial Documents - year ended 30 June 2003 (FR2003/509)
Financial Documents - year ended 30 June 2004 (FR2004/288)
Workplace Relations Act 1996

I have received the financial reports for the Western Australian Branch of the Association of Consulting Architects - Australia for the years ended 30 June 2003 and 30 June 2004. The reports were lodged in the Registry on 14 July 2005. The Secretary's Certificate covering both financial years was lodged separately in the Registry on 28 September 2005.

Financial year ending 30 June 2003

The documents for financial year ending 30 June 2003, prepared under the former requirements of the Workplace Relations Act 1996 (the Act), have been filed.

Financial year ending 30 June 2004

The documents for financial year ending 30 June 2004, prepared under the new requirements of Schedule 1B of the Act (known as the *RAO (Registration and Accountability of Organisations) Schedule*) have also been filed.

As future financial reports will need to be lodged under the RAO Schedule I have included below some comments to assist you in the preparation of reports under the RAO Schedule.

Due date for financial reports is 15 January

Financial reports must be prepared, provided to members, presented to a meeting and lodged in the Registry within 6½ months of the end of the financial year - see the enclosed *RAO Timeline*.

Therefore organisations with a financial year ending 30 June must lodge their financial reports by 15 January of the next year. The maximum extension that is available is a further 1 month – see sections 265(5) and 266 of the RAO Schedule.

Special Purpose Financial Report

The Auditor's Report for financial year ending 30 June 2004 stated that the financial report was prepared as a *Special Purpose Financial Report* rather than as a *General Purpose Financial Report*.

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

In the light of the above, the WA Branch will be required in future financial years to prepare a full General Purpose Financial Report in accordance with s253 of the RAO Schedule and the Reporting Guidelines issued under s253. A copy of the s253 Reporting Guidelines is enclosed.

Auditor's Report

In future financial years the Auditor's Report should confirm whether, in the Auditor's opinion, the accounts are presented fairly in accordance with the *Australian Accounting Standards* and the requirements of s253 of the RAO Schedule – see s257(5) of the RAO Schedule.

Operating Report

In future financial years the branch must prepare an Operating Report in accordance with the requirements of s254 of the RAO Schedule and Regulation 159(2) of the RAO Regulations.

Statement of Cash Flows

In future financial years the accounts must include a Statement of Cash Flows – see s253(2)(a)(iii) of the RAO Schedule.

Committee of Management Statement

In future financial years the wording of the Committee of Management Statement must follow the requirements set out in Items 16 - 18 of the s253 Reporting Guidelines as enclosed.

Notes to the Accounts

While the Audit Report for year ending 30 June 2004 made reference to '*Note 1 to the financial statements*' the lodged documents did not include any Notes to the financial statements for year ending 30 June 2004. In future financial years the branch must ensure that any relevant Notes to the accounts are lodged in the Registry with the accounts.

Accounts need to include Notice which sets out s272(1), (2) & (3)

There should be included in the accounts a notice drawing attention to the fact that prescribed information is available to members on request. This requirement is set out in subsection 272(5) of the RAO Schedule, and it requires the accounts to include a copy of subsections 272(1), (2) & (3) as follows:

(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

(2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

(3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

This information is normally set out in the Notes to the Accounts.

Accounting Officer's Certificate

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

Sample financial report enclosed for your assistance

For your assistance I have enclosed a sample financial report as lodged under the RAO Schedule by the Victorian Branch of the AMWU.

These sample accounts may assist you when you prepare the financial report for year ending 30 June 2005. For example they include sample versions of the following documents:

- General Purpose Financial Report
- Operating Report
- Statement of Cash Flows
- Committee of Management Statement

Please disregard the fact that the sample report is based on a financial year ending 30 September – this is simply because the AMWU rules have a special provision to this effect.

RAO Schedule available on internet

For the benefit of registered organisations you can view the full text of the following documents on the website of the Australian Industrial Relations Commission at www.airc.gov.au:

- Workplace Relations Act 1996,
- the RAO Schedule,
- the RAO Regulations,
- the RAO s253 Reporting Guidelines,
- the RAO Fact Sheets, and
- copies of financial reports as lodged by other organisations under the RAO Schedule.

If you have any queries, please contact me by email at andrew.schultz@air.gov.au or by phone on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch

7 October 2005



Association of Consulting Architects

Western Australia

FAX: 0396546672

28 September 2005

Mr Andrew Schultz
Statutory Services Branch
Australian Industrial Registry
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Western Australia 6872 Australia

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FR 2003/1509


Dear Mr Schultz

FINANCIAL RETURN – YEARS ENDING 30 JUNE 2003 & 2004

I, Warren Jones, being the President of the Association of Consulting Architects - Western Australia, certify:-

- that the documents lodged are copies of the full report referred to in S268 of the RAO Schedule and
- that the full report was provided by post to members on 30 August 2005.
- that the full report was presented to the Annual General Meeting of the Association of Consulting Architects - Western Australia on 21 September 2005 in accordance with S266 of the RAO Schedule.

Yours sincerely


WARREN JONES
PRESIDENT
ACA - WA



Association of Consulting Architects
Western Australia Branch

FAX 03 9654 6672 PAGE 1 OF 17

PO Box 365 West Perth
Western Australia 6872

MIR ROBERT PFEIFFER
STATUTORY SERVICES BRANCH, MELBOURNE
AUSTRALIAN INDUSTRIAL REGISTRY

Dear Robert,

I am relieved to be sending you the Auditors' reports for the financial years 2003 & 2004, also the financial reports for those years.

Our Auditors Grant Thornton provided their reports to us only yesterday 13-7-05 we have been advised by Grant Thornton to appoint a smaller firm of auditors for our future reports, which should prevent the extensive delays we have experienced with Grant Thornton.

We will forward to you the other reports now required as quickly as possible.

Thank you for your patience in these matters

Regards

Heather Jones


PRESIDENT
ACA Western Australia
14-7-05

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

Committee of Management's Certificate

We, WARREN JONES and CHRISTOPHER THOMPSON being two members of the Committee of Management of The Western Australian Branch of the Association of Consulting Architects Australia, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- a) in the opinion of the Committee of Management the attached accounts show a true and fair view of the financial affairs of the Association as at 30 June 2003.
- b) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2003, in accordance with the rules of the Association.
- c) to the knowledge of any member of the Committee, there have been no instances where records of the Association or other documents (not being documents containing information made available to a member of the Association under Section 274, Subsequent (1), (2), (3) and (4) of the Industrial Relations Act 1988, as amended) or copies of those records or documents, or copies of the rules of the Association, have not been furnished, or made available, to members in accordance with the requirements of the Industrial Relations Act 1988, as amended, with Regulations therefore, or the rules of the Association.
- d) The Association has complied with Section 279, Subsection (1), (2), (3), (4), (5), (6) and (7) of the Act in relation to the financial accounts in respect of the year ended 30 June 2003 and the auditor's report thereon:

Signed: 
PRESIDENT

Signed:
TREASURER

Date:

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

Accounting Officer's Certificate

I, Christopher Richard Thompson, being the duly elected Treasurer required to supervise the financial affairs of The Western Australian Branch of the Association of Consulting Architects, certify as at 30 June, 2003, the number of members of the organization was 31.

In my opinion:

- a) the accounts show a true and fair view of the financial affairs of the Association as at 30 June 2003,
- b) a record has been kept of all moneys paid by or collected from members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Association;
- c) before any expenditure was incurred by the Association, approval of the incurring of the expenditure was obtained in accordance with the rules of the Association;
- d) with regards to funds of the Association raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated,
- e) no loans or other financial benefits were made to persons holding office in the Association,
- f) the register of members of the Association was maintained in accordance with the Act.

Signed:
TREASURER

Date:

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF ASSOCIATION OF CONSULTING ARCHITECTS
AUSTRALIA (WA BRANCH) ["A.C.A. AUSTRALIA (WA BRANCH)"]**

Scope

The Financial Report and Committee of Management's Responsibility

The financial report, being a special purpose financial report, comprises the balance sheet, statement of receipts and payments and accompanying notes to the financial statements for the year ended 30 June 2003.

The Committee of Management are responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting estimates inherent in the financial report.

The financial report has been prepared for the purpose of fulfilling the Committee of Management's accountability requirements under the A.C.A. Australia (W.A. Branch) Constitution. We disclaim any assumption of responsibility for any reliance on this audit report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the A.C.A. Australia (WA Branch). Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the requirements of the A.C.A. Australia (W.A. Branch) Constitution, a view which is consistent with our understanding of the association's financial position, and of its performance as represented by the results of its operations.

We formed our audit opinion on the basis of these procedures, which included examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

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

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF ASSOCIATION OF CONSULTING ARCHITECTS
AUSTRALIA (WA BRANCH) ["A.C.A. AUSTRALIA (WA BRANCH)"]**

Independence

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

Audit opinion

In our opinion, the financial report of A.C.A. Australia (WA Branch) presents fairly, in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of A.C.A. Australia (WA Branch) as at 30 June 2003 and the results of its operations for the year then ended.


GRANT THORNTON
Chartered Accountants


Sean McGurk
Partner

Perth, WA

Dated this 12th day of July 2005

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

1) Statement of Significant Accounting Policies

This financial report is a special purpose financial report which has been prepared specifically for distribution to members in accordance with ACA Australia's constitution. The Committee of Management has determined that the Association is not a reporting entity.

No Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied in the preparation of this financial report, with the exception of the following:

AASB 1031: Materiality

The financial report has been prepared on a cash basis.

a) Revenue

Revenue from subscriptions is recognised when the money is received.

All revenue is stated inclusive of the amount of goods and services tax (GST).

b) Goods and Services Tax (GST)

Revenues and expenses are recognized inclusive of the amount of GST as the amount is not recoverable from the Australian Tax Office.

c) Comparatives

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

2) Information to be Provided to Members or the Registrar

(Extract from Industrial Relations Act (Cth) 1988) Section 274)

- a. A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- b. An organisation shall, on application made under subsection (a) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003 (CONT'D)**

2) Information to be Provided to Members or the Registrar (Cont'd)

- c. A Registrar may only make an application under subsection (a) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

ASSOCIATION OF CONSULTING ARCHITECTS WA BRANCH (ACA-WA)

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

	2002/2003	GST	2001/2002	GST
	\$	\$	\$	\$
RECEIPTS				
Subscriptions	6,496.09	649.61	7,010.00	701.00
Interest received, less bank charges				
- term deposit	1,248.41	-	860.10	-
Miscellaneous (AGM levy)	381.82	38.18	454.54	45.46
	<u>8,126.32</u>	<u>687.79</u>	<u>8,324.64</u>	<u>746.46</u>
PAYMENTS				
Bank Fees and Government Charges	16.70	-	36.46	-
ACAA Levies	5,650.00	565.00	7,085.00	708.50
Postage, photocopying & secretarial	250.00	25.00	732.90	73.29
Audit fees	-	-	1,200.00	120.00
Post Office box rental	136.36	13.64	136.36	13.64
Prizes	750.00	-	500.00	-
Seminars / Functions	1,072.27	107.73	848.09	84.81
Share of RAlA research project	4,545.46	454.54	-	-
	<u>12,420.79</u>	<u>1,165.91</u>	<u>10,538.81</u>	<u>1,000.24</u>
Excess of receipts over payments	(4,294.47)	(478.12)	(2,214.17)	(253.78)
Accumulated funds at beginning of year	<u>35,638.39</u>		<u>38,106.34</u>	
Accumulated funds at end of year	<u>30,865.80</u>		<u>35,638.39</u>	

The accompanying notes form part of the financial statements.

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

**BALANCE SHEET
AS AT 30 JUNE 2003**

	30/06/2003	30/06/2002
	\$	\$
CURRENT ASSETS		
Cash	4,098.22	10,119.22
Term Deposit (National Bank)	26,767.58	25,519.17
TOTAL CURRENT ASSETS	<u>30,865.80</u>	<u>35,638.39</u>
TOTAL ASSETS	<u>30,865.80</u>	<u>35,638.39</u>
NET ASSETS	<u>30,865.80</u>	<u>35,638.39</u>
EQUITY		
Accumulated Funds	<u>30,865.80</u>	<u>35,638.39</u>
TOTAL EQUITY	<u>30,865.80</u>	<u>35,638.39</u>

The accompanying notes form part of the financial statements.

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

1) Statement of Significant Accounting Policies

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b) Goods and Services Tax (GST)

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c) Comparatives

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

2) Information to be Provided to Members or the Registrar

(Extract from Industrial Relations Act (Cth) 1988) Section 274)

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- b. An organisation shall, on application made under subsection (a) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003 (CONT'D)**

2) Information to be Provided to Members or the Registrar (Cont'd)

- c. A Registrar may only make an application under subsection (a) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

3) Restatement of Comparative Figures

It came to the attention of the Association's auditors that there was a casting error in the Statement of Receipts and Payments for the financial years ending 30 June 2001 and 30 June 2002. The casting omitted the net effect of GST when adding the excess of receipts over payments to the accumulated funds at the beginning of the year. The net effect of the changes are explained as follows:

<u>30 June 2001</u>	<u>Before casting detected</u>	<u>After casting detected</u>
Excess of receipts over payments	6,683.07	7,200.07
Add: Accumulated funds at beginning of year	30,906.27	30,906.27
Accumulated funds at the end of the year	37,589.34	38,106.34
<u>30 June 2002</u>		
Excess of receipts over payments	(2,379.89)	(2,467.95)
Add: Accumulated funds at beginning of year	37,589.34	38,106.34
Accumulated funds at the end of the year	35,209.45	35,638.39

CHRISTOPHER R. THOMPSON
Treasurer