



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

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

Mr 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](http://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](mailto: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  
Level 36  
Nauru House  
80 Collins Street  
MELBOURNE VIC 3000

PO Box 365 West Perth  
Western Australia 6872 Australia  
Telephone 61 8 9367 7766  
Facsimile 61 8 9367 7976

FR2004/288


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

FR 2004/288



Association of Consulting Architects  
Western Australia Branch

FAX 03 9654 6672 PAGE 1 OF 17

PO Box 365 West Perth  
Western Australia 6872

MR 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

Weniger Jones

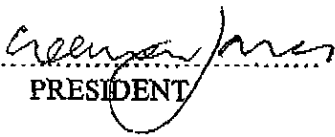
PRESIDENT  
ACA Western Australia  
14-7-05

**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 2004.
- b) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2004, 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 2004 and the auditor's report thereon:

Signed: .....  .....  
PRESIDENT

Signed: .....  
TREASURER

Date: ..... 14 - 7 - 05 .....

**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, 2004, the number of members of the organization was 30.

In my opinion:

- a) the accounts show a true and fair view of the financial affairs of the Association as at 30 June 2004,
- 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 statement of financial position, statement of financial performance and accompanying notes to the financial statements for the year ended 30 June 2004.

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 judgement, 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.) 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.

Level 6  
256 St Georges Terrace  
Perth Western Australia 6000  
Postal Address: GPO Box P1213  
Perth Western Australia 6844  
T 61 8 9481 1448  
F 61 8 9481 0152  
E [gtperth@gtwa.com.au](mailto:gtperth@gtwa.com.au)  
W [www.grantthornton.com.au](http://www.grantthornton.com.au)

A Western Australian Partnership - A Member of Grant Thornton Association Inc. - the Australian Member of Grant Thornton International.  
Partners: P Constantinou PJ Fallon GP Kidd MJ Kitey GM LeGuier SP McGurk  
Consultant: V Zappavigna



**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 2004 and the results of its operations for the year then ended



GRANT THORNTON  
Chartered Accountants



Sean McGuirk  
Partner

Perth, WA

Dated this 12<sup>th</sup> day of July 2005

**ASSOCIATION OF CONSULTING ARCHITECTS WA BRANCH (ACA-WA)**

**STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

	<b>2003/2004</b>	<b>GST</b>	<b>2002/2003</b>	<b>GST</b>
	\$	\$	\$	\$
<b>RECEIPTS</b>				
Subscriptions	7,898.00	789.80	6,496.09	649.61
Interest received, less bank charges - term deposit	869.95	-	1,248.41	-
Miscellaneous (GST refund) (AGM levy)	249.00	-	381.82	38.18
	<u>9,016.95</u>	<u>789.80</u>	<u>8,126.32</u>	<u>687.79</u>
<b>PAYMENTS</b>				
Bank Fees and Government Charges	209.40	-	16.70	-
ACAA Levies	5,250.00	525.00	5,650.00	565.00
Postage, photocopying & secretarial	450.00	45.00	250.00	25.00
Post Office box rental	143.64	14.36	136.36	13.64
Prizes	500.00	-	750.00	-
Seminars / Functions	-	-	1,072.27	107.23
Share of RAI A research project	-	-	4,545.46	454.54
	<u>6,553.04</u>	<u>584.36</u>	<u>12,420.79</u>	<u>1,165.91</u>
Excess of receipts over payments	2,463.91	205.44	(4,294.47)	(478.12)
Accumulated funds at beginning of year	<u>30,865.80</u>		<u>35,638.39</u>	
Accumulated funds at end of year	<u>33,535.15</u>		<u>30,865.80</u>	

The accompanying notes form part of the financial statements.

**ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)**

**BALANCE SHEET  
AS AT 30 JUNE 2004**

	<b>30/06/2004</b>	<b>30/06/2003</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash	5,897.62	4,098.22
Term Deposit (National Bank)	27,637.53	26,767.58
<b>TOTAL CURRENT ASSETS</b>	<u>33,535.15</u>	<u>30,865.80</u>
<b>TOTAL ASSETS</b>	<u>33,535.15</u>	<u>30,865.80</u>
<b>NET ASSETS</b>	<u>33,535.15</u>	<u>30,865.80</u>
<b>EQUITY</b>		
Accumulated Funds	33,535.15	30,865.80
<b>TOTAL EQUITY</b>	<u>33,535.15</u>	<u>30,865.80</u>

The accompanying notes form part of the financial statements.