



FAIR WORK
AUSTRALIA

17 February 2010

Mr Richard Young FRAIA
President, Association of Consulting Architects (WA Branch)
PO Box 365
West Perth WA 6872
By email: richard.young@jcy.net

cc: Mr John Connolly
Connolly Phan & Co
Chartered Accountants
1st Floor 2 Leura St
Nedlands WA 6009
By email: john.connolly@westnet.com.au

Dear Mr Young

Re: Financial Reports for the Association of Consulting Architects Western Australian Branch for the years ended 30 June 2008 and 30 June 2009 (FR2008/350 and FR2009/10047)

I acknowledge receipt of the financial reports of the Western Australian Branch of the Association of Consulting Architects for the years ended 30 June 2008 and 30 June 2009. The documents were lodged with Fair Work Australia on 12 February 2010.

The reports have been filed, notwithstanding the qualifications that exist in both Audit Reports. In normal circumstances the General Manager of Fair Work Australia (FWA) is required to investigate any defect or irregularity disclosed in an auditor's report ([subsection 332\(1\)](#) of the *Fair Work (Registered Organisations) Act 2009* [the RO Act]). However the General Manager is *not* required to investigate if, after consultation, he is satisfied the matters are trivial or will be remedied in the following year ([subsection 332\(2\)](#) of the RO Act). The qualifications in the Audit Reports have been assessed as trivial and therefore further investigation is not required.

I have also attached an addendum for your consideration in which I make comments to assist you when you next prepare a financial report. If you have any queries I can be contacted on 03 86617929 or by email on eve.anderson@fwa.gov.au. I have forwarded a copy of this letter to your auditor, Mr Connolly of Connolly Phan & Co.

Yours sincerely

Eve Anderson
Tribunal Services and Organisations
Fair Work Australia
Tel: 03 86617929

Email: eve.anderson@fwa.gov.au

Addendum to the Financial Reports for the Association of Consulting Architects Australia, Western Australian branch for the years ended 30 June 2008 and 30 June 2009 (FR2008/350 and FR2009/10047)

The following comments are made to assist you when you next prepare a financial report.

1. Audit report: examination of income received

Both audit reports explain that it was not possible for the auditor to extend his examination of income received by the Association beyond accounting for amounts received as shown in the books and records of the Association. [Paragraphs 252 \(1\) \(b\) and \(c\)](#) of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) require an organisation to keep its financial records in such a manner that will enable a general purpose financial report to be prepared as well as enabling the accounts to be conveniently and properly audited. In particular, the auditor needs to be able to access records of the ACA WA branch that enable him/her to assess whether the income received from subscriptions is not materially misstated. The membership register would likely provide a base from which the auditor can make this assessment. In future years appropriate records need to be made available to the auditor so that the auditor's report is no longer qualified in this manner.

2. Timescale requirements

As you are aware, organisations and their branches are required to undertake their financial reporting obligations in accordance with specified timelines. As the 2008 and 2009 reports have been completed, the relevant timelines are incapable of being remedied. However it should be noted that the RO Act requires the preparation and lodgment of financial reports to occur within specified timelines.

In particular, [sections 253 and 254](#) of the RO Act require that a general purpose financial report and an operating report be prepared as soon as practicable after the end of the financial year. Further, [section 266](#) requires that the financial report be presented to a general meeting of members within six months after the end of the financial year and lodged with Fair Work Australia (FWA) within 14 days of that meeting ([section 268](#)). I have attached a document which sets out the timelines in diagrammatical form.

In future years the financial report needs to be prepared in sufficient time to enable presentation to a meeting within six months after the end of the financial year and lodged with Fair Work Australia no later than 14 days after that meeting.

3. Cash flows between branches and offices of the ACA

Item 15 of the [Reporting Guidelines](#) requires that where another branch or office of the organisation is the application of cash outflow, such cash flow should be separately disclosed and the name of the other reporting unit be shown in the notes. In future years, any cash outflows to the national office of the ACA need to be disclosed in the notes and the ACA national office identified as the recipient of the cash outflow.

4. Operating report – date and signature

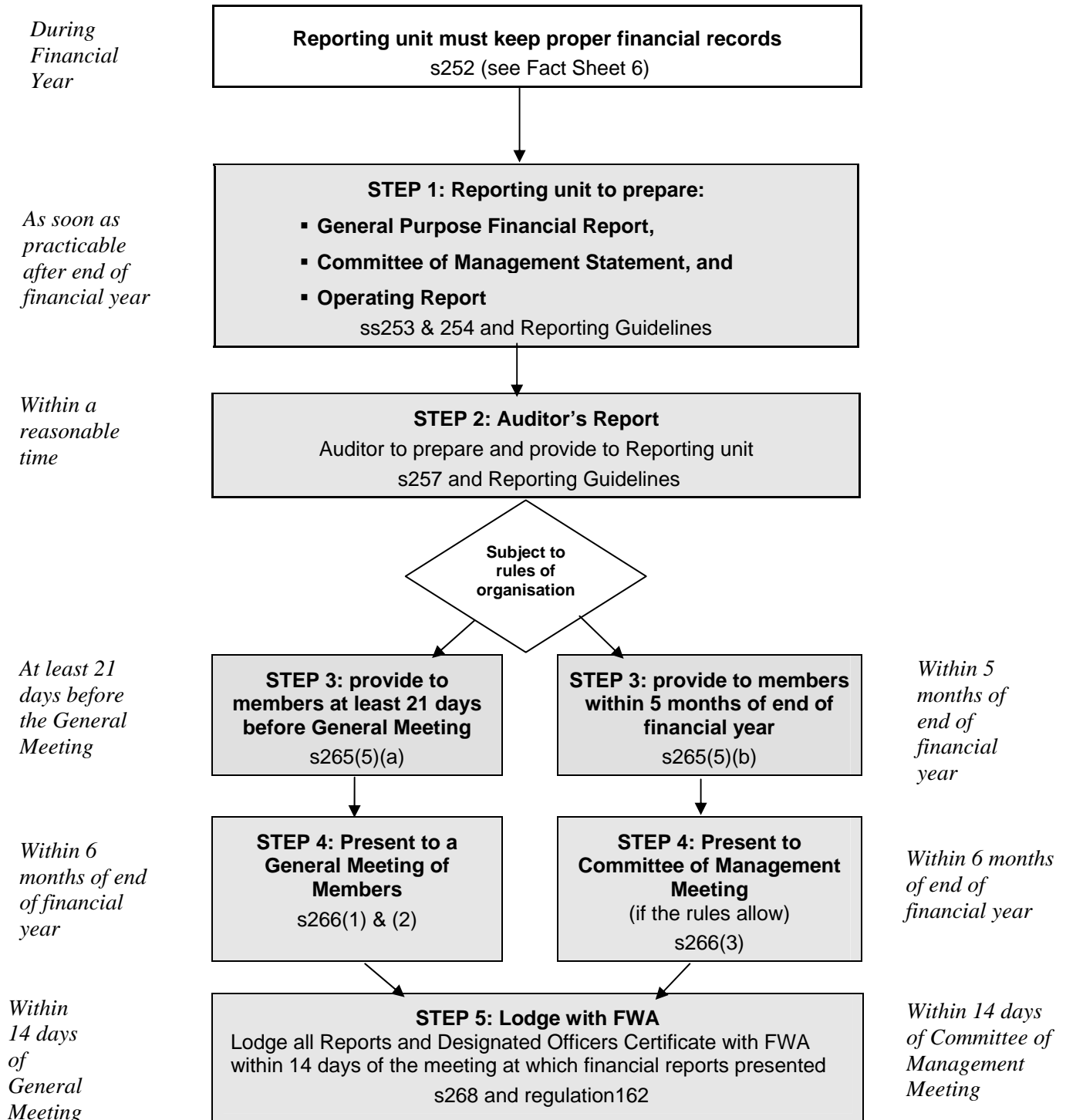
Although there is no specific legislative requirement, it is the preference of Fair Work Australia that the operating report be dated and signed by an officer of the Branch.

Fair Work (Registered Organisations) Act 2009 Legislation Fact Sheet

Diagrammatic Summary of Financial Reporting Time-lines

Financial reports are to be lodged with FWA within 6½ months of end of financial year by completing the steps as outlined below.

See Fact Sheet 8 for an explanation of each of these steps.



ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA
(WA BRANCH)

Designated Officer's Certificate or other Authorised Officer

s268 Fair Work (Registered Organisations) Act 2009



I, Richard Young, being the President of the Association of Consulting Architects Australia (WA Branch) Certify:

- that the documents lodged herewith are copies of the ^{docs} full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on 18 JANUARY 2010; and
- that the full report was presented to a general meeting of members of the Association of Consulting Architects Australia (WA Branch) on 8 FEBRUARY 2010 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature:

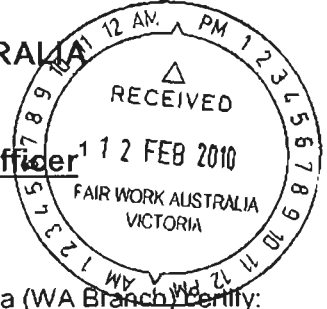
Date:

8 FEBRUARY 2010

¹The relevant regulations prescribe the designated officer for the purpose of s268 of the *Fair Work (Registered Organisations) Act 2009* as:

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA
(WA BRANCH)



Designated Officer's Certificate or other Authorised Officer

s268 Fair Work (Registered Organisations) Act 2009

I, Richard Young, being the President of the Association of Consulting Architects Australia (WA 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 ^{docs} 18 JANUARY 2010; and
- that the full report was presented to a general meeting of members of the Association of Consulting Architects Australia (WA Branch) on 8 FEBRUARY 2010 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature: 

Date: 8 FEBRUARY 2010

¹The relevant regulations prescribe the designated officer for the purpose of s268 of the *Fair Work (Registered Organisations) Act 2009* as:

- (a) the secretary; or
- (b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

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

GENERAL PURPOSE FINANCIAL REPORT

**FOR THE YEAR ENDED
30 JUNE 2008**

CONTENTS

Operating Report

Committee of Management Statement

Balance Sheet

Income and Expenditure Statement

Cash Flow Statement

Statement of Changes in Equity

Notes to the Financial Statements

Auditor's Report

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

**OPERATING REPORT
30 JUNE 2008**

The members of the Committee of Management hereby present the financial report for the year ending 30 June 2008.

Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Association during the reporting period were:

Warren Jones	President/Acting Treasurer until 7/4/2008
John Silbert	Vice President until 7/4/2008
Richard Young	Secretary until 7/4/2008 President from 7/4/2008
Janine Marsh	Vice President/Treasurer from 7/4/2008
Peter Hodge	Secretary from 7/4/2008

Principal Activities

The principal activities of the Branch during the reporting period were to provide industrial and organising services to the members consistent with the objects of the Association and particularly the object of protecting and improving the interests of members. The results of these activities were to improve the industrial and other professional interests of our members. There was no significant change in the nature of the Branch's principal activities.

Significant Changes

During the year ended 30 June 2008 the Committee of Management of the WA Branch of the Association was requested by the federal treasurer of the Association to alter the date for payment of subscriptions and levies by members of the WA branch so as to make them payable in advance at, or near, the commencement of the each financial year. The Committee of Management of the WA branch decided that, as historically subscriptions had been collected in arrears, members who were financial on or around the end of the 2007 financial year would not be billed again until the commencement of the 2008-09 financial year. This change to the method of collecting subscriptions from members resulted in very few subscriptions being collected in the 2007-08 year.

Manner of Resignation

Members may resign from the Association in accordance with Rule 15 of the Constitution of the Association.

Number of Members

The number of persons who at the end of the year ending 30 June 2008, were recorded on the Register of Members of the Association was 27.

Number of Employees

Nil

Trustee or Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme

Nil

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

**Committee Of Management Statement
Financial year ended 30 June 2008**

On 11 January 2010 the Committee of Management of the Western Australian Branch of the Association of Consulting Architects Australia passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30/06/08

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 General Manager of Fair Work Australia;
- (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 *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009*; and
 - (iv) the committee does not know whether the financial records of the reporting unit were kept in a consistent manner to each of the other reporting units of the ACAA, however the national office of the ACAA will ensure consistent record keeping in future years; and
 - (v) no information has been sought in any request of a member of the reporting unit or the General Manager of Fair Work Australia duly made under section 272 of the *Fair Work (Registered Organisations) Act 2009*
 - (vi) no orders have been made by Fair Work Australia under section 273 of the *Fair Work (Registered Organisations) Act 2009* during the period.

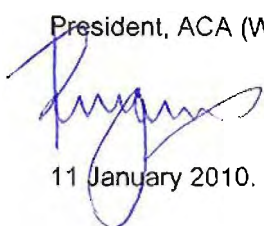
For Committee of Management of the Western Australian Branch of the Association of Consulting Architects Australia

Title of Office held: President, ACA (WA Branch)

Signature:

Date:

11 January 2010.



ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

BALANCE SHEET AS AT 30 JUNE 2008

	2008	2007
	\$	\$
CURRENT ASSETS		
Cash at bank	2,218.20	9,463.65
Term deposit (National Australia Bank)	27,085.72	25,963.28
GST recoverable	700.47	283.87
Receivables	542.50	913.00
TOTAL CURRENT ASSETS	<u>30,546.89</u>	<u>36,623.80</u>
TOTAL ASSETS	<u>30,546.89</u>	<u>36,623.80</u>
CURRENT LIABILITIES		
Payables	800.00	5,654.55
GST payable	-	-
TOTAL CURRENT LIABILITIES	<u>800.00</u>	<u>5,654.55</u>
TOTAL LIABILITIES	<u>800.00</u>	<u>5,654.55</u>
NET ASSETS	<u>29,746.89</u>	<u>30,969.25</u>
EQUITY		
Accumulated funds	29,746.89	30,969.25
TOTAL EQUITY	<u>29,746.89</u>	<u>30,969.25</u>

The accompanying notes form part of the financial statements.

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
INCOME		
Subscriptions	1,730.00	5,550.00
Interest received	1,122.44	1,768.38
Other income	75.00	-
	<u>2,927.44</u>	<u>7,318.38</u>
EXPENDITURE		
Bank fees and government charges	-	-
ACAA levies	1,100.00	3,550.00
Secretarial costs	300.00	600.00
Audit & accounting fees	870.00	2,016.00
Post office box rental	177.30	314.54
Prizes	500.00	500.00
Seminars and functions	1,102.50	-
Share of RAlA research project	-	-
Sundry expenses	100.00	-
	<u>4,149.80</u>	<u>6,980.54</u>
Excess of income over expenditure	-1,222.36	337.84
Accumulated funds at beginning of year	30,969.25	30,631.41
Accumulated funds at end of year	<u>29,746.89</u>	<u>30,969.25</u>

The accompanying notes form part of the financial statements.

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
Cash flows from operating activities		
Cash receipts in the course of operations	1,759	4,353
Interest received	1,123	1,768
Cash payments in the course of operations	<u>(9,005)</u>	<u>(8,867)</u>
Net cash provided by operating activities	<u>(6,123)</u>	<u>(2,746)</u>
Net Increase/(Decrease) in Cash Held	(6,123)	(2,746)
Cash at beginning of the financial year	<u>35,426</u>	<u>38,172</u>
Cash at the end of the financial year	<u>29,303</u>	<u>35,426</u>

(i) 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 Financial Position.

Cash Assets	<u>29,303</u>	<u>35,426</u>
-------------	---------------	---------------

(ii) Reconciliation of Net Cash Provided by operating activities to operating profit after income tax

Profit (loss) from ordinary activities after income tax	(1,222)	337
Depreciation	-	-
Decrease (Increase) in current receivables	(46)	(1,197)
Increase (Decrease) in other creditors	<u>(4,855)</u>	<u>(1,886)</u>
Net Cash Increase (Decrease) from Operating Activities	<u>(6,123)</u>	<u>(2,746)</u>

ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA
(WA BRANCH)

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

	2008 \$	2007 \$
Balance of accumulated funds at 1 July	30,969	30,631
Increase (decrease) in accumulated funds	(1,222)	338
Balance of accumulated funds at 30 June	<u>\$29,747</u> =====	<u>\$30,969</u> =====

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES.

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

(a) Corporate Information

The financial report for the association has been prepared on the basis that the Association of Consulting Architects Australia is registered under the Fair Work (Registered Organisations) Act 2009 and has the status of a not for profit body corporate. The financial report is prepared in Australian Dollars.

(b) Basis for Preparation

This financial report is a general purpose financial report that has been prepared specifically for distribution to members in accordance with ACA Australia's constitution.

The report which has been prepared in accordance with Australian Accounting Standards ("AASBs"), (including Australian Interpretations) adopted by the Australian Accounting Standards ("AASB"). The financial report also complies with, where applicable, International Financial Reporting Standards ("IFRS") which form the basis of Australian Accounting Standards ("AASBs"), adopted by the AASB.

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. The accounting records have been kept on an accrual basis.

Accounting policies are selected and applied in a manner which ensures that 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.

Comparatives

Where applicable comparative figures have been adjusted to correspond with current year disclosures.

(c) Revenue

Revenues are recognised at fair value of the consideration received net of the amount of goods and 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 and sundry income. 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 recognised as it is received.

(d) Trade and Other Receivables

Trade and other receivables are stated at their cost less impairment losses.

(e) Cash and Cash Equivalents

Cash and Cash Equivalents comprises cash balances and call deposits.

(f) Payables

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

(g) 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.

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.

(h) Accounting Standards

The committee has considered accounting standards issued not effective at the date of this report and believe that there will not be any material adjustment to the report as a result of the application of these standards.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER (Extract from Fair Work (Registered Organisations) ACT 2009, Section 272)

- a) A member of a reporting unit, or the General Manager, 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.
- b) 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 reporting unit.
- c) A reporting unit must comply with an application made under subsection (a).

3. INCOME TAX

The Association is a non-profit organisation 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

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis.

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.

Fair Values

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

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

**AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2008**

**To the Members of ASSOCIATION OF CONSULTING ARCHITECTS AUSTRALIA (WA BRANCH)
[“A.C.A. AUSTRALIA (WA BRANCH)”]**

Scope

We have audited the financial report of A.C.A Australia (WA Branch) for the financial year ended 30 June 2008 which comprises the Balance Sheet, Income and Expenditure Statement, Cash Flow Statement, Statement of Changes in Equity, a summary of significant accounting policies and other explanatory notes and the Committee of management Statement. The A.C.A Australia (WA Branch) committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the A.C.A Australia (WA Branch).

Our audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures were undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements in Australia and the A.C.A Australia (WA Branch) constitution. This is done so as to present a view that is consistent with our understanding of the A.C.A Australia (WA Branch) financial position and performance as represented by the results of its operations and its cash flows.

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

Independence

We are independent of the Association, and have met the independence requirements of Australian professional ethical pronouncements.

Audit Qualification

Contributions from Members

During the year ended 30 June 2008 the Committee of Management of the WA Branch of the Association were requested by the federal treasurer of the Association to alter the date for payment of subscriptions and levies by members of the WA branch so as to make them payable in advance at, or near, the commencement of each financial year. The Committee of Management of the WA branch decided that, as historically subscriptions had been collected in arrears, members who were financial on or around the end of the 2007 financial year would not be billed again until the commencement of the 2008-09 financial year. This change to the method of collecting subscriptions from members resulted in very few subscriptions being collected in the 2007-08 year.

As an audit procedure it was not practicable to extend our examination of income received by the Association beyond the accounting for amounts received as shown in the books and records of the Association.

Audit Opinion

In our opinion, subject to the matters referred to in the qualification above:

1. The financial report is in accordance with the Constitution of the Association of Consulting Architects Australia (WA Branch), including:
 - (i) presenting fairly the financial position of the Association of Consulting Architects Australia (WA Branch) at the 30 June 2008 and its results for the year ended on that date, and
 - (ii) complying with Australian Accounting Standards, other mandatory professional reporting requirements and statutory requirements in Australia.
2. The financial report also complies with the requirements of the Fair Work (Registered Organisations) Act 2009.

CONNOLLY PHAN & CO
Chartered Accountants



John C Connolly
(Registered Company Auditor)
Perth, WA

Dated this 14th day of January, 2010

Auditor's Independence Declaration

To: The Committee of the Association of Consulting Architects Australia (WA Branch)

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30th June 2008 there have been;

- a) no contraventions of the auditor independence requirements as set out in the independence requirements of Australian professional ethical pronouncements in relation to the audit, and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

CONNOLLY PHAN & CO



John C Connolly
(Registered Company Auditor)

PERTH WA

Dated: 14 JANUARY 2010



Australian Government
Australian Industrial Registry

25 May 2009

Mr Richard Young
Branch President
Association of Consulting Architects – Australia, Western Australia Branch
PO Box 365
West Perth, Western Australia, 6000

By email: richard.young@icy.net

Dear Mr Young

Financial reporting requirements for the Association of Consulting Architects - Australia, Western Australia Branch (ACA WA branch) (FR 2008/350)

I write to provide advice and comment on the financial documents received 1 May 2009. As mentioned on the phone, there are a number of matters that need to be attended to before the documents satisfy the financial reporting obligations as required under Schedule 1 (the RAO Schedule) to the Workplace Relations Act 1996. In particular, the General Purpose Financial Report (GPFR), the Operating Report, the Committee of Management Statement and the Auditor's Report need a number of changes. Also, there is no need to lodge an Accounting Officer's Certificate (this was a requirement in superseded legislation).

The changes that need to be made are as outlined below. I have also attached a number of annexures which expand on each of these points.

1. The General Purpose Financial Report needs to be amended to:
 - Include a Statement of Cash Flows;
 - Clearly identify the Statement of Change in Equities.
 - Add a note which draws attention to subsections (1), (2) and (3) of section 272 of the RAO Schedule and which sets out those subsections;
 - Disclose any audit fees that pertain to auditing the financial year ending 30 June 2008; and
 - Ensure that AASs have been met and that the report meets the needs of a range of users.

(See annexure 1: General Purpose Financial Report).

2. A revised Operating Report needs to be prepared (see annexure 2: Operating Report).
3. Once these documents have been prepared, the Committee of Management needs to meet and pass a resolution about the matters set out in annexure 3. After the resolution has been passed, a Committee of Management Statement needs to be prepared, dated and signed (see annexure 3: Committee of Management Statement).
4. The GPFR then needs to be audited (see annexure 4: Auditor's Report).
5. The accounts are to be provided to members after they have been audited.

6. The accounts then need to be presented to a meeting of members. This meeting needs to be scheduled 21 days or more after the accounts were provided to members.
7. The full set of accounts then need to be lodged in the Registry with a Designated Officers Certificate. This needs to occur within 14 days of the meeting of members (see annexure 5: Lodgment of Financial Reports).

Also, the branch may find it useful to look at the financial reports of other reporting units. These are available on the AIRC's website at <http://www.airc.gov.au/registered/files.htm>.

I am happy to provide continued advice as the branch progresses through each stage. Please call on the number below if you have any queries.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Eve Anderson', followed by a long horizontal flourish.

Eve Anderson
Statutory Services Team
Principal Registry
Australian Industrial Registry
Tel: 03 86617929
Email: eve.anderson@airc.gov.au

FAX 03 9655 0410

Richard Young

From: Richard Young
Sent: Friday, 1 May 2009 9:44 AM
To: 'eve.anderson@airc.gov.au'
Subject: ACA - WA Reporting Requirements

EVE ANDERSON

Attachments: ACA Annual General Meeting 11th February 2009.pdf; ACA Financial Report 30 June 2008.pdf; President's Report February 2009.doc

Hi Eve

As discussed on the telephone this morning, I have attached a copy of the minutes of our AGM held 11 February, 2009. Appended to the minutes which were circulated to all financial members was the General Purpose Financial Report (signed by the auditor but not dated and not signed by the President) and the President's Report which I hope would suffice for the Operating Report.

Given our membership is less than 20 and our total subscriptions were \$1730 last year I hope that this information will cover our reporting requirements for the 2008 financial year. Now that we are aware of the need to provide this information on an annual basis we will be in a better position to comply more fully in this current year.

As I mentioned on the telephone, I am attending a National Executive Meeting in Sydney on Monday 4 May and I would like to be able to report on progress. If you could give me some preliminary feedback by lunchtime tomorrow (Friday) before I leave for Sydney I would be very grateful.

Thank You

RICHARD YOUNG | Director




architects and urban designers

2 / 234 Pior Street, Perth, Western Australia 6000
T +61 8 9481 1477 F +61 8 9324 1816
E richard.young@jcy.net W www.jcy.net

JCY - CONFIDENTIAL COMMUNICATION

This email (which includes any attachments) is confidential. If this email has been sent to you by mistake please inform us by reply email and then delete the email, destroy any printed copy and do not disclose or use the information in it. There is no warranty that this email is error or virus free. If this is a private communication it does not represent the views of Jones Coulter Young. This email is copyright. Jones Coulter Young is not liable if an attachment is altered without our written consent.

 Think before you print! Please consider the environment.

15 PAGES
TOTAL



Australian Government
Australian Industrial Registry

18 March 2009

Mr Richard Young
Branch President
Association of Consulting Architects – Australia, Western Australia Branch
PO Box 365
West Perth, Western Australia, 6000

By email: richard.young@icy.net

Dear Mr Young,

Re: Financial reporting requirements for the Association of Consulting Architects – Australia, Western Australia Branch (FR 2008/350)

Further to our phone conversation on 16 March 2009, this letter provides an overview of the financial reporting obligations of a reporting unit of an organisation registered under the *Workplace Relations Act 1996* (WRA) and contains hyperlinks to relevant documents. Please note this is merely an overview. Please refer to [Chapter 8 of Schedule 1 of WRA \(the RAO Schedule\)](#), [Part 8 of the RAO regulations](#) and [the Reporting Guidelines](#) for the prescribed requirements.

Facts Sheets are also available at: <http://www.airc.gov.au/legislation/rao.htm>.

In summary, the steps are:

1. Prepare the financial report which is comprised of a General Purpose Financial Report (GPFR) (including a Committee of Management Statement) and an Operating Report;
2. Have the financial report audited. The auditor is required to make an auditor's report which includes an opinion as to whether the GPFR is presented fairly;
3. Distribute the full report or a concise report to members;
4. Present the full report to a General Meeting of members;
5. Lodge the report in the Registry.

You can find a diagrammatic summary of this process and the required timelines on Fact Sheet number 9 at: <http://www.airc.gov.au/legislation/rao.htm>. See also Fact Sheets numbers 6 and 8.

A brief explanation of each of these steps follows:

1. Prepare the financial report which is comprised of a General Purpose Financial Report (including a Committee of Management Statement) and an Operating Report

1.1) A General Purpose Financial Report (GPFR) consists of:

- a profit and loss statement, or other operating statements;
 - a balance sheet;
 - a statement of cash flows;
 - any other statements required by the Australian Accounting Standards;
 - notes to the financial statements;
 - a Committee of Management Statement (see point 1.3);
- (see [section 253 of the RAO Schedule](#) and items 6-26 of [the Reporting Guidelines](#)).

The Reporting Guidelines require certain disclosures (see items 10-15). You will need to check these Guidelines to identify any disclosures that the Branch is required to make. This needs to be prepared as soon as practicable after the end of the financial year.

1.2) An Operating Report ([section 254 of the RAO Schedule](#)) is required to report the following information (subsection 254(2)):

- A review of the principal activities, the results of those activities and any significant changes to those activities;
- Details of any significant changes in the financial affairs;
- Details of the right of members to resign;
- Details of officers or members who are trustees or directors of a company that is a trustee of superannuation entity because they are a member or an officer of a registered organisation;
- Any other information that the branch thinks is relevant;
- Any prescribed information. Regulation 159 of the RAO regulations sets out prescribed information as:
 - The number of members at the end of the financial year;
 - The number of employees (if nil, this needs to be explicitly stated);
 - The name of each person who has been a member of the Committee of Management at any time during the financial year and the period for which they such a position.

The Operating Report should be prepared by the Committee of Management or a Designated Officer (section 254(3) of the RAO Schedule). It is recommended that the report is signed and dated. This is also needs to be prepared as soon as practicable at the end of the financial year.

1.3) Committee of Management Statement: before the financial report is audited, the Committee of Management needs to pass a resolution that makes certain declarations (see items 24-26 of the Reporting Guidelines). A sample **Committee of Management Statement** is available at: <http://www.airc.gov.au/legislation/rao.htm>. Please note that the resolution needs to reflect the actual circumstances of the Branch, so if, for example, the GPFR does not comply with the AAS, this needs to be stated and the areas of non-compliance identified.

2. Auditor's report

Once the GPFR and the Operating Report have been prepared and the Committee of Management has made the required statement, the financial report needs to be audited by an **approved auditor**. The auditor is required to make a report which contains an opinion about the financial report ([section 257 of the RAO Schedule](#)). Regulation 5 prescribes an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accounts **and** holds a current Public Practice Certificate. This should be explicitly stated on the auditor's report.

[Division 4 of Chapter 8 of the RAO Schedule](#) sets out the obligations of the Auditor. On appointment you need to alert your auditor to Chapter 8 of the RAO Schedule, its regulations and the Reporting Guidelines. Fact sheet 10 at <http://www.airc.gov.au/legislation/rao.htm> provides an overview of auditing obligations.

3. Provision of full or concise report to members

A reporting unit must provide either the full report (including the signed auditor's report) or a concise report to members free of charge ([section 265 of the RAO Schedule](#)). Subsection 265(3) and regulation 161 set out what must be included in a concise report and subsection 265(2) sets out the circumstances in which a concise report is able to be provided. The full or concise report is to be provided to members at least 21 days before a general meeting of members (see point 4 below) and within 6 months of the end of the financial (subsection 265(5)). I acknowledge that this time scale is not possible for the financial year ended 30 June 2008.

Full report to be presented to a meeting

[Section 266 of the RAO Schedule](#) requires the *full* report to be presented to a general meeting of members. This needs to occur within 6 months of the end of the financial year. I acknowledge that this is not possible for the financial year ending 30 June 2008.

Subsection 266(3) enables the presentation of the financial report to the Committee of Management instead of a general meeting, as long as the rules of the organisation enable 5% or less of members to call a general meeting for the purpose of considering the financial report. I have examined the rules of the ACA and have not located such a rule, therefore the full report is required to be presented to a general meeting of members.

4. Report to be lodged in the Registry

[Section 268 of the RAO Schedule](#) requires the reporting unit to lodge the full financial report and the concise report (if a concise report was distributed to members) in the Registry within 14 days of the general meeting. This needs to be lodged with a **certificate by a prescribed designated officer** which states that the documents lodged are copies of the documents provided to members and presented to the meeting of members. A designated officer is the Secretary or an officer who is authorised by the organisation (regulation 162). A sample **designated officer's certificate** is available at: <http://www.airc.gov.au/legislation/rao.htm>.

The ACA WA Branch is required to fulfil the reporting obligations as prescribed in the RAO Schedule, the regulations to the RAO Schedule and the Reporting Guidelines. This letter is intended to provide guidance as to those requirements. If you have any queries, please call on 03 86617929 or by email on eve.anderson@airc.gov.au

Yours sincerely



Eve Anderson
Statutory Services Team
Principal Registry
Australian Industrial Registry
Tel: 03 86617929
Email: eve.anderson@airc.gov.au



Australian Government
Australian Industrial Registry

6 March 2009

Mr Richard Young
Branch President
Association of Consulting Architects – Australia, Western Australia Branch
PO Box 365
West Perth, Western Australia, 6000

By email: richard.young@icy.net

Dear Mr Young,

Re: Application for certificate of exemption from requirements of Chapter 8, Part 3, Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) (FR 2008/350)

I refer to your application dated 5 August 2008, under section 271 of the RAO Schedule, for an exemption from compliance with Part 3 of Chapter 8 of the Schedule for the Association of Consulting Architects – Australia, Western Australia Branch in relation to the financial year ended 30 June 2008.

In the past I have granted exemptions under section 271 to the Association of Consulting Architects – Australia, Western Australia Branch on the basis that the reporting unit did not have any financial affairs.

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

Looking to the information that has been provided to me regarding the financial affairs of the Western Australia Branch by email on 8 January 2009, the Branch acknowledges that it does have financial affairs.

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

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

I would ask that you contact Eve Anderson at a convenient time so that we may discuss how the Branch can meet this obligation under the RAO Schedule on 03 86617929 or by email on eve.anderson@airc.gov.au

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Terry Nassios', written over a horizontal line.

Terry Nassios
Deputy Industrial Registrar



Association of Consulting Architects

Western Australia

5 August 2008

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

Attention: Robert Pfeiffer

PO Box 365

West Perth

Western Australia 6000 Australia

T 61 8 9211 9898

F 61 8 9211 9899

E warrenj@perth.buchan.com.au

Dear Sir

**Workplace Relations Act
Section 271(1)**

My name is Richard Young, President of the Association of Consulting Architects – Western Australia Branch. I am acting on behalf of the Branch in this matter at the request of the Branch Committee of Management.

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

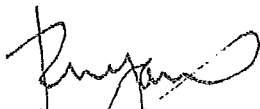
In support of the application:

1. The Branch is the State representative of the National body, the Association of Consulting Architects – Australia.
2. The Branch consisted of 27 members for the financial year 30 June 2008.
3. Membership fees, as the only source of income, consist of a National and a Branch component.
4. The Branch has an account with National Australia Bank, BSB No 086 492 Account No. 036625328. Financial transactions are primarily undertaken as collection of membership fees. These membership fees consist of a National component that is forwarded to the National body on receipt of their Tax Invoice for the same.
5. The Committee of Management consider the new reporting obligations governed by the requirements of the RAO schedule of the Workplace Relations Act 1996 are too onerous for our Branch in that the additional administration costs and auditing fees will make the operation of our Branch financially unviable.

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

Please advise if further information is required to enable you to make a decision.

Yours faithfully



Richard Young
Branch President
Association of Consulting Architects Australia (WA Branch)