



Architects Board of Western Australia

Annual Report

July 2007 – June 2008

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The Year in Review

Architects Board of WA

The Architects Board of WA administers the *Architects Act 2004*, the legislation that regulates architects in Western Australia.

The Architects Board of WA provides a range of services to both architects and consumers. It manages the registration process for architects and issues licenses to corporations. As part of the registration process, the Board works nationally with the Australian Institute of Architects and the Architects Accreditation Council of Australia (AACCA) to satisfy itself that architectural degrees of graduates are from approved courses of accredited schools of architecture, and this involves annual visits to schools of architecture for assessment and accreditation. The Board also monitors the correct use of the word 'architect' (and associated words) and investigates any contraventions of the Act. The Board has a role in disciplining registered architects if they have acted unprofessionally or breached the Act. It also has a public education role that complements its consumer protection functions.

Changes in Board Membership

There were a number of changes in Board membership over the year. We welcomed two new elected architect members to the Board, Ms Sally Matthews and Mr John Taylor. Four members retired from the Board, Ms Anna Ciffolilli, Dr Frank Pitman, Mr Brian Wright and Mr Rod Mollett. Both Brian and Rod were long standing members of the Board, with Brian serving for 14 years and Rod for 29 years. The Board would like to thank the outgoing Board members for their valuable contributions.

Due to delays in the appointment process, the Board operated with only 7 members from March to June 2008.

Amendments to the Regulations

A number of amendments to the *Architects Regulations 2005* came into effect on 1 January 2008. The renewal of registration and licence period was changed to align with the financial year i.e. from a January to December period to a July to June period. This will help the Board comply with Government reporting requirements and accounting procedures. In order to facilitate this change, the current renewal period is for an 18 month period from January 2008 until June 2009.

Fees were also increased as a result of increased costs in administering the Act.

Professional Indemnity Insurance

The *Architects Act 2004* allows the Board to impose as a condition of registration, licensing and renewal that civil liability insurance (i.e. professional indemnity insurance) be in effect. The Board introduced the policy that from 1 January 2008, all practising architects have to have professional indemnity insurance in place. Non-practising architects are not required to have professional indemnity insurance; however, they have been asked to seek their own insurance advice as to whether 'phasing out' insurance is required in order to meet any on-going obligations from previous cover.

Continuing Professional Development

Whilst the *Architects Act 2004* does not make continuing professional development (CPD) compulsory as a condition of registration or registration renewal, the Act requires the Board to be satisfied that an architect has attained or maintained an appropriate level of knowledge, skill and competence. Consequently, the Board has developed a draft CPD policy and framework which will be circulated to architects for comment in the coming year, with the aim of adopting the framework from 1 July 2009.

The CPD policy and framework is based on a joint policy developed by the Architects Accreditation Council of Australia and the Australian Institute of Architects. The Board is committed to making the types of qualifying activities as broad as possible in recognition that continuing education that develops knowledge, skill and competence can come from various sources and may be more or less relevant to different architects depending on their specific areas of activity and expertise.

Architects Board of WA Board Members

The Board consists of 10 members; four members are appointed by the Minister as consumer representatives, two members are appointed by the Minister on the nomination of professional architectural bodies, and four members are elected by architects. The Board meets once a month, excluding January. In addition to monthly Board meetings, members also participate on sub-committees as required. Board members are paid sitting fees as determined by the Department of Premier and Cabinet.

Board members during the year are listed below.

Simon Bodycoat is an elected Board member. He has been a practising architect for 16 years and is a Director of Rodrigues Bodycoat Architects. Simon was elected to the Board in November 2005 and is a current corporate member of the Australian Institute of Architects.

Bruce Callow is an architect member, elected to the Board in 2000 and has been Chair of the Board since February 2007. Bruce represents the Board, as a Director of the Architects Accreditation Council of Australia. He is a practising architect with over 35 years experience, establishing his own practice in 1992. He has also been a Local Government Councillor and a Board member of the Rottnest Island Authority.

Anna Ciffolilli was appointed on the Board as a community representative. She has over twenty years experience as a legal practitioner. Anna is currently General Counsel (Legislation and Litigation) at Curtin University of Technology and is presently a Board member of the Physiotherapists Board, the Contaminated Sites Committee and the Electrical Licensing Board. Anna's term on the Board expired in November 2007.

Kate Hislop is an appointed architect Board member. She has been a full time academic in architecture at the University of Western Australia since 1999. She maintains a part-time practice as an architect. Kate is an examiner for the Architectural Practice Examinations, a monitor for candidates undertaking the National Program of Assessment (NPrA) and a member of the Australian Institute of Architects Practice Committee (WA Chapter).

Sally Matthews was elected to the Board in 2007. She is a joint director of her own practice in Applecross which was established in 1999. Prior to this she worked in various prominent national and local architectural firms. She has over 12 years experience in architecture. She is a member of the Australian Institute of Architects and an examiner for the Architectural Practice Examinations.

John McBain is a community representative on the Board. He is a gardener, community sustainability consultant, film maker, bush poet and environmental designer. He is actively involved with state ALP policy committees, the Institute of Global Education (USA), Community TV Perth, the Sir James Mitchell Park

Management Committee, Australians for Native Title and Reconciliation and the Sustainable Nedlands Committee.

Rod Mollett is an elected architect Board member and has been a Board member for 29 years. He currently serves on the Architects Accreditation Council of Australia's National Assessment Panel, and holds the positions of National Convenor and State Convenor of the Architectural Practice Examinations. Rod is also the current Australian Institute of Architects, WA Chapter State President. He is also a senior director of Silver Thomas Hanley, Architects, Interior Designers and Health Planners.

Joanne Parnell represents the interests of consumers on the Board. Joanne is an MBA (advanced) graduate from UWA, and has a background in strategic business planning and development. She is currently working in the insurance field managing Western Australia for Guild Insurance Ltd. Joanne was elected Deputy Chair of the Board in September 2007.

Frank Pitman was appointed to the Board as a consumer representative. He is a professional engineer with many years experience managing the delivery of a wide range of public buildings for government agencies. Frank recently retired from the Department of Housing and Works. His term on the Board expired in November 2007.

John Taylor is an elected architect Board member. He has been practising as an architect for 25 years and established his own practice in 1990. John was elected to the Board in May 2008. He is a Fellow of the Australian Institute of Architects.

Brian Wright was an appointed architect Board member. He has been a registered architect since 1977. Brian is a former Architects Board of WA Chairman and past President of the Architects Accreditation Council of Australia. He is also a former Australian Institute of Architects WA Chapter President and is a Life Fellow of the Institute. Brian currently heads the Australian delegation to the APEC Architect project. Brian's term on the Board expired in November 2007.

Board Meeting Attendances for Financial Year ended 30 June 2008

Name	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun	Total
S Bodycoat	Ap	√	√	√	√	√	√	√	√	Ap	√	9/11
B Callow	√	√	√	√	√	√	√	√	√	√	√	11/11
A Ciffolilli	√	√	√	Ap	√	Ap	Ap					4/7
K Hislop	√	√	Ap	√	√	√	√	√	√	√	√	10/11
S Matthews						√	√	√	√	√	√	6/6
J McBain	√	Ap	Ap	LA	LA	LA	Ap	√	Ap	√	√	4/11
R Mollett	√	√	√	√	√	Ap	√	√	√	√	√	10/11
J Parnell	Ap	√	√	√	√	Ap	√	√	√	√	√	9/11
F Pitman	√	Ap	√	√	√	√	√					6/7
J Taylor											√	1/1
B Wright	√	√	√	√	√	√	√					7/7

Ap - apology

LA – leave of absence

Management and Operations

The Board is administered by the Registrar, Assistant Registrar and Registrar's Assistant. Regular financial reporting to the Board, along with day to day monitoring and control processes ensure that an effective and responsible system of financial management is in place.

In July 2007, the Board moved to new premises at 33 Broadway Nedlands. The Board's office is open from 9am to 5pm Monday to Friday.

Contact details for the Board are:

Architects Board of WA
33 Broadway
NEDLANDS WA 6009
T: 08 9287 9920
F: 08 9287 9926
E: info@architectsboard.org.au
W: www.architectsboard.org.au

Process Improvement

During 2007/08, a number of operational processes have been implemented in order to increase the efficiency and effectiveness of the Board. These include:

- Implementation of a new registration database. The new database has been customised to the needs of the Board. After initial teething problems, the database will deliver efficiency improvements, particularly with processing registration and licensing renewals.
- Improved governance through the implementation of Board policies. Eleven new policies were adopted by the Board during the reporting period (i.e. Terms for Chairperson and Deputy Chairperson, Board Award, Use of Trading Names, Mutual Recognition, Division of Registration, Renewal of Registration Fees, Professional Indemnity Insurance, Record Management, Occupational Safety and Health, Injury Management, Public Interest Disclosure).
- Streamlining of registration requirements for architects already registered in other states under mutual recognition.
- Improved registration and licensing application forms, making them easier to complete and hence reducing the amount of follow up required by Board staff.
- Improved database functionality for managing the Architectural Practice Examination and better processes for conducting oral interviews.

- Upgrade of the Board's computer network, including the installation of a best practice back-up system.
- Outsourcing of bulk mail-outs freeing up Board staff to attend to other matters.

Future Plans

The Board plans to progress the following items in the coming year:

- Consult widely with architects about the draft continuing professional development policy and framework with a view to introduce the policy from 1 July 2009.
- Undertake a review of the Board's website and implement updates and improvements to the information provided to both architects and consumers.
- Undertake a strategic planning process and develop a strategic plan for the Board.
- Take responsibility for managing the State Visiting Panel assessments of the Schools of Architecture (previously managed by the WA Chapter of the Australian Institute of Architects).
- Recruit more examiners for the Architectural Practice Examination.
- Start work on the looming 5 year review of the *Architects Act 2004*.

Architect Registration in Western Australia

Natural Persons

Uniform standards of education and experience have been adopted by all States and Territories in Australia for registration as an architect. These are a five year Bachelor or Masters of Architecture degree from an Australian university (or approved equivalent), an approved period of practical experience, and successful completion of the Architects Accreditation Council of Australia's Architectural Practice Examination.

There are two divisions of the Register, division 1 for registered persons who are currently practising architecture, and division 2 for registered persons who are not currently practising architecture.

On 1 July 2007, 1119 architects were on the register, of which 992 are practising architects and 127 are non-practising architects. At the end of the year, there were 1144 registered architects on the Register. The following alterations were made to the Register.

Details	Division 1 Practising	Division 2 Non- practising	Total
Registered architects at 1 July 2007	992	127	1119
Deletions due to resignation, removal for non-payment, deceased or not contactable	46	18	64
Movement between divisions 1 & 2	+ 2 - 114	+ 114 - 2	-
New registrations and re-registrations	89	0	89
Registered architects at 30 June 2008	923	221	1144

Of the 1144 registered architects, 159 are female and 985 are male. The number of registered architects increased by 25 during the reporting period.

Corporations

Under the *Architects Act 2004*, the Board grants licences to corporations which confers on the licensee the exclusive right to practice architecture in Western Australia. Licensed corporations are required to ensure all architectural work is done under the direct control and supervision of at least one registered person.

On 1 July 2007, 143 licensed corporations were on the Register. The following alterations were made to the Register:

Details	Number
Licensed corporations at 1 July 2007	143
Ceased operations	4
New licences	33
Licensed corporations at 30 June 2008	172

The number of licensed corporations increased by 29 during the period 1 July 2007 to 30 June 2008.

Architects Accreditation Council of Australia (AACA)

The Architects Accreditation Council of Australia (AACA) is recognised as the national organisation responsible for establishing, coordinating and advocating national standards for the registration of architects in Australia and for the recognition of Australian architects overseas by relevant Registration Authorities.

AACA is constituted of nominees from each of the State and Territory Architects' Registration Boards in Australia. It is not a registration authority and can only make recommendations to the Boards. The Chairman and Registrar are councillors of AACA.

The Chairperson, Mr Bruce Callow, and Registrar, Ms Nicole Kerr, attended the annual meeting of the Architects Accreditation Council of Australia in 2007. Mr Brian Wright also attended the meeting as he was President of AACA at the time. A copy of the minutes of the meeting is held by the Registrar, and is available for more information.

Accredited Academic Qualifications

In Western Australia, the schools of architecture at Curtin University of Technology and the University of Western Australia offer accredited courses for the purposes of registration. These courses, along with all other accredited courses in Australia, receive annual visits from a joint Board and Australian Institute of Architects (AIA) panel (called the State Visiting Panel).

Board members, Mr Simon Bodycoat, Mr Bruce Callow, Ms Kate Hislop and Mr Brian Wright, participated in the 2007 State Visiting Panel Assessments for Curtin University of Technology and the University of Western Australia. The Board accepted both State Visiting Panel reports.

In addition to the State Visiting Panels, the Architectural Education Committee monitors education in architecture in Western Australia. The Education

Committee is a joint committee of the Board and the Australian Institute of Architects. Board members that participated in the Architectural Education Committee for the 2007/08 year were Mr Simon Bodycoat, Mr Bruce Callow and Ms Kate Hislop.

Assessment of Overseas Qualifications

The Architects Accreditation Council of Australia (AACA) has responsibility for the overall policy and administration of assessment of persons with overseas architectural qualifications who wish to obtain professional recognition in Australia. After preliminary investigation of the qualifications of these applicants, they are referred to the appropriate State or Territory Board for a further interview by the Review of Academic Equivalence Panel. The Panel makes its recommendations to AACA for endorsement.

During the reporting period, 6 applicants with overseas qualifications were interviewed, and 5 were given equivalence status.

The Board would like to thank Mr Pat Pinder and Mr Brian Wright who comprised the Review of Academic Equivalence Panel during the reporting period.

Registration Without Formal Qualifications

People that do not have a formal qualification in architecture, or their qualification has been assessed as not being equivalent to an accredited qualification, but have substantial skill and experience in the architectural profession, can undertake the National Program of Assessment which is centrally coordinated by AACA.

The Board participates in the National Program of Assessment at two levels. Firstly, a Board nominee is a member of the three member assessment panel on a rotational basis with the other States and Territories. Secondly, the Board coordinates the provision of local monitors for candidates in which they note the progress and authenticate the work of candidates.

The Board would like to thank Mr Sasha Ivanovich who is a current member of the assessment panel, and Ms Kate Hislop and Mr Pat Pinder who acted as monitors during the reporting period.

Architectural Practice Examination

The final qualification for registration in Western Australia is the successful completion of the Architectural Practice Examination, which is administered by the Architects Accreditation Council of Australia.

Two series of examinations were conducted during the reporting year (October/November 2007 and April/May 2008). A total of 68 candidates were admitted to the examination, of which 57 were successful.

The Board uses the services of architects to serve as examiners for the Architectural Practice Examination. The Board would like to thank the following architects who were examiners for the oral interviews, and in particular Mr Rodney Mollett who was the State Convenor. Mr Mollett is also National Convenor of the Architectural Practice Examination.

S Bodycoat	K Hislop	K Muir
M Broderick	T Holton	K Palmoja
G Broom	S Ivanovich	P Rossen
B Callow	G Langley	G Sheldon
A Casella	G Lawrence	P Tennant
M Croudace	K MacCormac	T Tyzack
L Gardiner	H Marchesani	P Wellington
W Hames	S Mathews	B Wright

Complaints and Offences

Complaints

The Board received 2 new complaints in 2007/08 alleging misconduct by architects.

In one case, the Board, based on the recommendation of the complaint sub-committee, found that the architect had no case to answer. The other case was deferred until the resolution of other legal processes that were underway. Once those processes are completed, the Board will consider the complaint.

An on-going complaint from the previous period was closed this year. The complaint was lodged in January 2006, and was resolved by a Deed of Settlement and Release in September 2006 after a conciliation process. As part of the settlement, the architect concerned had to undertake professional development on specified areas with a person nominated by the Board at his own cost. The professional development has been completed and the complaint was closed in November 2007.

Offences

The use of the title 'architect' in Western Australia is restricted by the *Architects Act 2004*, and may only be used by people that are registered with the Board. If the services are provided by a corporation, then the entity must be licensed with the Board.

During 2007/08, a total of 97 individuals or organisations were advised that they were in contravention of the Act by holding themselves out to be architects or offer architectural services. This large increase in the number of offences from last year (i.e. 17 offences) is explained by the Board undertaking a comprehensive review of the 'architects' sub-heading in the yellow pages on-line. This review identified 67 persons or organisations that were not registered or licensed by the Board.

As part of the review, a number of registered architects were identified that were using a trading name other than that which is recorded in the Register, or were operating a non-licensed corporation. These architects were asked to rectify the situation and explains the large increase in new licences during the year.

Twenty eight matters are on-going. All other matters were resolved to the satisfaction of the Board.

Awards and Prizes

Architects Board of WA Award

The Architects Board of WA Award was established to recognise a contribution to the profession beyond a person's normal role as an architect. The Architects Board of WA Award for 2008 has not been awarded at the time of writing due to the restructuring of the renewal period and the availability of a full Board of appointed members. It will be awarded during the second half of 2008.

Education Prizes

The Board is also associated with three educational prizes each year. The recipients of these prizes in 2007/08 were:

Architects Travel Award 2007 (\$2,500)
Alice Ostrowski

W.H. Robertson Memorial Travel Grant 2007 (\$2,500)
Hannah Barber

A.R.L. Wright Memorial Prize 2007 (\$200)
Hannah Gosling

Architectural Education Prize 2007 (\$200)
Ken Chun Kit Yeung

Disclosures and Legal Compliance

Advertising

In accordance with section 175ZE of the *Electoral Act 1907*, the Board incurred the following expenditure in advertising, market research, polling, direct mail and media advertising:

1. Total expenditure for 2007/08 was \$7,207.
2. All expenditure was incurred in the area of advertising with Sensis i.e. advertising the services of the Board in the metropolitan and country directories of the Yellow Pages.

Compliance with Public Sector Standards and Ethical Codes

The Office of the Public Sector Standards Commissioner requires the following information to be reported under section 31 of the *Public Sector Management Act 1994*.

1. Compliance issues that arose during the financial year 2007/08 regarding the public sector standards, the WA Code of Ethics and the Board's Code of Conduct.
 - Nil
2. Significant action taken to monitor and ensure compliance.
 - Distributed new Code of Ethics from the Office of Public Sector Standards Commissioner to all Board members (February 2008).

Record Keeping Plans

During the previous reporting period a review of the Board's record keeping procedures was undertaken. This resulted in the development of a new filing system, and the development and implementation of a retention and disposal schedule. These new record keeping procedures continued to operate effectively and efficiently during this reporting period.

All new Board staff were briefed individually about the record keeping procedures of the Board, and their record keeping roles and responsibilities, on commencement of their employment.

Occupational Safety and Health

The Architects Board of WA is committed to having a workplace that is free of work-related injuries and diseases, and will adhere to the requirements of the *Occupational Safety and Health Act 1984*.

The Board adopted a new occupational safety and health policy on 1 July 2008 and this has been communicated directly with all staff members by the Registrar.

As the Board is a small organisation, any occupational safety and health issues are discussed with all staff members and resolved in an appropriate manner.

The Board adopted an injury management policy on 3 June 2008, and has in place a documented injury management system, including return to work programs, in accordance with the *Workers' Compensation and Injury Management Act 1981*. This policy and documented procedures have been communicated directly with all staff members by the Registrar.

The Board's report of annual performance for 2007/08 is summarised below.

Indicator	Target	Actual
Number of fatalities	0	0
Lost time injury / diseases	0	0
Lost time injury severity rate	0	0

Audited Financial Statements 2007-2008

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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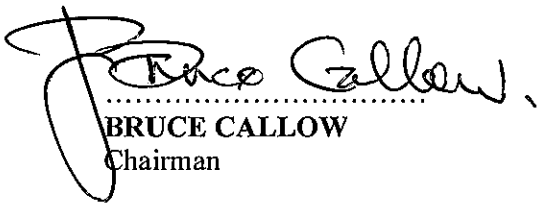
THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

STATEMENT BY THE BOARD

In the opinion of the Board, the attached financial statements

1. present fairly the financial position of the Architects Board of Western Australia as at 30 June 2008 and the results and cash flows of the Board for the year ended on that date in accordance with Australian Accounting Standards and other mandatory professional reporting requirements.
2. at the date of this statement there are reasonable grounds to believe that the Architects Board of Western Australia will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and signed for and on behalf of the Board by:


.....
BRUCE CALLOW
Chairman


.....
JOANNE PARNELL
Deputy Chair


.....
NICOLE KERR
Registrar

Dated this 2nd day of SEPTEMBER 2008



DRY KIRKNESS
CHARTERED ACCOUNTANTS
ABN 40 929 149 789

LEVEL 3, 35 OUTRAM STREET
WEST PERTH, WESTERN AUSTRALIA 6005
PO BOX 166, WEST PERTH, 6872
TELEPHONE: (08) 9481 1118
FACSIMILE: (08) 9481 5153
EMAIL: dk@drykirkness.com.au
INTERNET: www.drykirkness.com.au

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under the Professional Standards Legislation.

INDEPENDENT AUDITORS' REPORT

The Members ARCHITECTS BOARD OF WESTERN AUSTRALIA

Report on the Financial Report

We have audited the accompanying financial report of the Architects Board of Western Australia which comprises the balance sheet as at 30 June 2008 and the income statement, statement of recognised income and expense and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the Board.

Board's Responsibility for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Architects Act 2004. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report.

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

Independence


In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Architects Board of Western Australia as of 30 June 2008, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations).

Dated: 2 September 2008
West Perth WA


DRY KIRKNESS
Chartered Accountants


J LAMPRELL JARRETT
Partner

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008

	NOTES	2008 \$	2007 \$
Revenue	2	341,345	269,335
Employee expenses		(191,048)	(138,663)
Depreciation and amortisation expenses		(10,607)	(3,009)
Other expenses from ordinary activities		(142,398)	(173,380)
Net Surplus/(deficit) from ordinary activities	3	<u>\$ (2,708)</u>	<u>\$ (45,717)</u>

The accompanying notes form part of these financial statements.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**BALANCE SHEET
AS AT 30 JUNE 2008**

	NOTES	2008 \$	2007 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	539,441	339,086
Trade receivables		3,477	3,639
TOTAL CURRENT ASSETS		<u>542,918</u>	<u>342,725</u>
NON-CURRENT ASSETS			
Plant and Equipment	5	40,670	3,347
TOTAL NON-CURRENT ASSETS		<u>40,670</u>	<u>3,347</u>
TOTAL ASSETS		<u>583,588</u>	<u>346,072</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	374,547	135,964
TOTAL CURRENT LIABILITIES		<u>374,547</u>	<u>135,964</u>
NON-CURRENT LIABILITIES			
Provisions	7	1,641	-
TOTAL NON-CURRENT LIABILITIES		<u>1,641</u>	<u>-</u>
TOTAL LIABILITIES		<u>376,188</u>	<u>346,072</u>
NET ASSETS		<u>\$ 207,400</u>	<u>\$ 210,108</u>
EQUITY			
Members' funds		207,400	210,108
TOTAL EQUITY		<u>\$ 207,400</u>	<u>\$ 210,108</u>

The accompanying notes form part of these financial statements.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA
STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2008

	Accumulated Funds
	\$
Balance at 1 July 2006	255,825
Surplus/(Deficit) attributable to members	(45,717)

Balance at 30 June 2007	210,108
Surplus/(Deficit) attributable to members	(2,708)

Balance at 30 June 2008	\$ 207,400
	=====

The accompanying notes form part of these financial statements.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2008**

	NOTE	2008 \$	2007 \$
		Inflows/ (Outflows)	Inflows/ (Outflows)
Cash flows from operating activities:			
Receipts from customers		496,149	255,422
Interest received		19,678	18,953
Payments to employees		(138,658)	(128,084)
Payments to suppliers		(169,499)	(176,108)
		-----	-----
Net cash provided by /(used in) operating activities	9(b)	207,670	(29,817)
		-----	-----
Cash flows from investing activities			
Purchase of plant and equipment		(7,315)	(1,261)
		-----	-----
Net cash used in investing activities		(7,315)	(1,261)
		-----	-----
Net increase/ (decrease) in cash held		200,355	(31,078)
Cash at the beginning of the financial period		339,086	370,164
		-----	-----
Cash at the end of the financial period	9(a)	\$ 539,441	\$ 339,086
		=====	=====

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Architects Act 1987 as amended.

The financial report covers The Architects Board of Western Australia as an individual entity. The Architects Board of Western Australia is a body corporate established by act of the Parliament of Western Australia.

The financial report of The Architects Board of Western Australia as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the Board in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Basis of Preparation

Reporting Basis and Conventions

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

Accounting Policies

a) Income Tax

The Board considers that its operations are exempt from income tax under the provisions of section 50-25 of the Income Tax Assessment Act (1997) as amended. Accordingly no provision for tax is included in the financial statements.

b) Plant and Equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amount.

Depreciation

The depreciable amount of all fixed assets is depreciated on a diminishing value basis to depreciate the net cost of each asset during its expected useful life.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The depreciation rates used for each class of depreciable asset are;

<u>Class</u>	<u>Rate</u>
Office Furniture & Equipment	15-30%

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

c) **Employee Benefits**

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which may be settled after one year, have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the economic entity to an employee superannuation fund and are charged as expenses when incurred.

d) **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of twelve months or less.

e) **Revenue**

Sales revenue is recognised at the fair value of the consideration received or receivable.

Revenue from the rendering of a service including member's subscriptions and examinations is recognised upon the delivery of the service to the customers.

Income received in advance in relation to prepaid membership subscription is carried forward as a liability until expiration, at which point is it recognised as revenue.

Interest revenue is recognized on a proportional basis taking into account the interest rates applicable to the financial assets.

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

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

g) Financial Instruments

Recognition and Initial Measurement

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the company becomes a party to the contractual provisions of the instrument.

Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified as at fair value through profit and loss. Transaction costs related to instruments classified as at fair value through profit and loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

Derecognition

Financial assets are derecognised when the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the company no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

Classification and Subsequent Measurement

(i) Financial assets at fair value through profit or loss

Financial assets are classified at fair value through profit or loss when they are held for trading for the purpose of short term profit taking, where they are derivatives not held for hedging purposes, or designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with documented risk management or investment strategy. Realised and unrealised gains and losses arising from changes in the fair value are included in the profit or loss in the period in which they arise.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(iii) Held-to-maturity investments

These investments have fixed maturities, and it is the company's intention to hold these investments to maturity. Any held-to-maturity investments held by the company are stated at amortised cost using the effective interest rate method.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either designated as such or that are not classified in any of the other categories. They comprise investments in equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost, comprising original debt less principal payments and amortisation.

Impairment

At each reporting date, the company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the Income Statement.

h) Impairment of Assets

At each reporting date, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the Income Statement.

Where the future economic benefits of the asset are not primarily dependent upon on the assets ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an assets class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Critical Accounting Estimates and Judgments

The Board evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the group.

Key estimates-Impairment

The Board assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replace cost calculations performed in assessing recoverable amounts incorporate a number of key estimates.

The financial report was authorised for issue on 2 September 2008 by the members of the Board.

	2008	2007
	\$	\$
2. REVENUE		
Operating activities		
- Subscriptions	246,055	206,140
- Sale of publications	6,055	5,182
- Examination fees	44,750	25,550
- Registration fees	21,590	11,425
- Other revenue	3,217	2,085
	-----	-----
	321,667	250,382
Non-operating activities		
- Interest received	19,678	18,953
	-----	-----
TOTAL REVENUE	\$ 341,345	\$ 269,335
	=====	=====

3. SURPLUS

Surplus / (deficit) from ordinary activities has been determined after.

Expenses

Depreciation of plant and equipment	10,607	3,009
Remuneration of auditor		
- Audit	4,343	3,050
- Other services (taxation and accounting advice)	1,070	1,300
	-----	-----
Total remuneration	5,413	4,350
	-----	-----
Rental expense on operating lease	13,709	27,105

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

	2008	2007
	\$	\$
4. CASH AND CASH EQUIVALENTS		
Cash on hand	205	205
Cash at bank	107,612	83,573
Term Deposit – BankWest	431,624	255,308
	\$ 539,441	\$ 339,086
5. PLANT AND EQUIPMENT		
Plant and Equipment – at cost	4,182	24,763
Less accumulated depreciation	(1,596)	(23,414)
	2,586	1,349
Office Equipment – at cost	7,522	5,672
Less accumulated depreciation	(2,420)	(3,674)
	5,102	1,998
Leasehold Improvements – at cost	40,615	-
Less accumulated depreciation	(7,633)	-
	32,982	-
	\$ 40,670	\$ 3,347

(a) Movements in carry amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial period

	Leasehold Improvements	Plant & Equipment	Office Equipment	Total
Balance at beginning of period	-	1,349	1,998	3,347
Additions	40,615	2,026	5,289	47,930
Depreciation Expense	(7,633)	(789)	(2,185)	(10,607)
Carrying amount at the end of period	\$ 32,982	\$ 2,586	\$ 5,102	\$ 40,670

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

6. TRADE AND OTHER PAYABLES

	2008	2007
	\$	\$
Trade payables	12,411	9,939
Accruals	59,692	-
Subscriptions in advance	274,530	100,210
Employee benefits	27,914	25,815
	\$ 374,547	\$ 135,964

7. PROVISIONS

Long service leave	1,641	-
	\$ 1,641	\$ -
Movements		
Opening balance	25,815	15,236
Addition to provision	3,740	10,579
Amount used	-	-
Allocated to current employee benefits	(27,914)	-
	1,641	25,815

Number of Employees at balance date 3

8. RELATED PARTY INFORMATION

Related party information		
Attendance fees received by Board members	13,700	16,130

Board members are entitled to receive fees for attendance at Board meetings.

Some Board members are employed within or as directors of entities influenced by the regulatory activities of the Board, and as such these members pay registration fees.

No other related party transactions exist that require disclosure.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

	2008	2007
	\$	\$
9. CASH FLOW INFORMATION		
a) Reconciliation of Cash		
Cash at Bank	107,612	83,573
Cash on Hand	205	205
Cash on Deposit	431,624	255,308
	-----	-----
	\$ 539,441	\$ 339,086
	-----	-----
b) Reconciliation of net cash provided by operating activities to excess of income over expenditure		
Surplus / (Deficit) of income over expenditure	(2,708)	(45,717)
Depreciation	10,607	3,009
(Increase)/Decrease in receivables	162	(2,275)
Increase/(Decrease) in provision for employee benefits	3,740	10,579
Increase/(Decrease) in payables	21,549	(2,728)
Increase/(Decrease) in subscriptions in advance	174,320	7,315
	-----	-----
Net cash provided by operating activities	\$207,670	\$ (29,817)
	=====	=====

c) The Board has no credit standby or financing facilities in place.

10. FINANCIAL RISK MANAGEMENT

The Board's financial instruments consist mainly of deposits with banks, short-term investments and accounts receivable and payable.

The main risks to which the Board is exposed through its financial instruments are interest rate risk, liquidity risk and credit risk.

a) Interest Rate Risk

The Board's exposure to interest rate risk, which is the risk, that a financial instruments value will fluctuate as a result of changes in market interest rates, is considered minimal. The only financial asset subject to fluctuations in interest rate is the cash balance. The weighted average interest rate for cash is a fixed rate of 6.97% (2007 6.03%)

b) Liquidity Risk

The Board management manages liquidity risk by monitoring cash flow and ensuring sufficient liquid funds are available to meet ongoing obligations. The Board does not have any borrowings.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

10. FINANCIAL RISK MANAGEMENT (continued)

c) Credit Risk

The Board's maximum exposures to credit risks at balance date in relation to each class of recognised financial asset is the carrying amount of those assets as indicated in the balance sheet.

Credit risk is managed by a policy of only investing in major banks and financial institutions.

d) Net Fair Values

The aggregate net fair values of financial assets and liabilities both recognised and unrecognised, at balance date, are as follows;

Total carrying amount as per balance sheet

	2008	2007
	\$	\$
Financial assets		
Cash and cash equivalents	539,441	339,086
	-----	-----
Total financial assets	\$ 539,441	\$ 339,086
	-----	-----
Financial liabilities		
Payables	274,660	110,149
	-----	-----
	\$ 274,660	\$ 110,149
	=====	=====

The following methods and assumptions are used to determine the net fair values of financial assets and liabilities;

Cash and cash equivalents: The carrying amount approximates fair value because of their short term maturity.

Receivables and payables: The carrying amount approximates fair value.

e) Sensitivity Analysis

The Board has performed a sensitivity analysis relating to its exposure to interest rate risk at balance date, which demonstrates the effect on current year results and equity which could result from a change in this risk.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

10. FINANCIAL RISK MANAGEMENT (continued)

As at 30 June 2008, the effect on profit and equity as a result of change in the interest rate, with all other variables remaining constant, would be as follows:

	2008
	\$
Change in profit	
- Increase in interest rate by 1%	4,393
- Decrease in interest rate by 1%	(4,393)
Change in equity	
- Increase in interest rate by 1%	4,393
- Decrease in interest rate by 1%	(4,393)

This sensitivity analysis is based on the assumption that all other variables remain unchanged and that there is no exposure to foreign exchange risk.

11. BOARD DETAILS

The principal place of business is 33 Broadway Nedlands, Perth.
The average number of employees during the period was 3.

12. CONTINGENT LIABILITIES

The Board incurs legal costs from time to time in connection with its function of investigating complaints and in some cases, conducting disciplinary proceedings. These amounts vary from case to case, and it is not possible to quantify any future amount payable.

13. SEGMENT REPORTING

The Board operates as the statutory registration authority for architects in Western Australia.

14. COMMITMENTS

The Board occupies premises at 33 Broadway Nedlands on a monthly tenancy basis. The Board is in the process of finalising the lease for a 5 year term. The current monthly rental is payable in advance based on a rate of \$14,500 per annum.

15. CAPITAL MANAGEMENT

The Board manages the capital requirements to ensure that the Board can fund its operations and continue as a going concern. The Board has no borrowings and ensures sufficient liquidity in working capital to cover day to day operations and surplus funds are invested in term deposits with major banks to maximise interest income for minimum risk.

There are no externally imposed capital requirements and there have been no changes in capital management policies or strategies since the previous year.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

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

16. NEW ACCOUNTING STANDARDS

The following Australian Accounting Standards issued or amended and which are applicable to the Board but not yet effective have not been adopted in the preparation of the financial statements at reporting date.

AASB Amended	Standards Affected Which May Apply to the Board	Application Date
AASB 2007-3	AASB 107 Cash Flow Statements AASB 119 Employee Benefits AASB 136 Impairment of Assets	1/1/2009
AASB 2007-6	AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards AASB 101 Presentation of Financial Statements AASB 107 Cash Flow Statements AASB 116 Property, Plant and Equipment	1/1/2009
AASB 2007-8	AASB 101 Presentation of Financial Statements	1/1/2009
AASB 101	AASB 101 Presentation of Financial Statements	1/1/2009

The changes which will result from the issuance of the above Australian Accounting Standards have not yet been fully ascertained, however, initial indications are that these will result in more disclosure rather than any financial impact as a result of changes in accounting policies, measurement and recognition.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA
DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2008

INCOME	2008	2007
	\$	\$
Subscriptions - Natural Persons	188,490	164,505
- Corporations	55,860	39,985
Prior Year Subscriptions	1,705	1,650
Registration Fees	9,380	6,270
Other fee income	12,385	5,305
Examination Fees - APE	44,750	25,550
AACA Books	6,055	5,182
Interest Received	19,678	18,953
Sundry Income	3,042	1,935
	-----	-----
	341,345	269,335
	-----	-----
EXPENDITURE		
AACA Books	4,500	4,513
AACA Levy	6,098	6,587
Accounting Fees	1,070	1,300
Audit Fees	4,343	3,050
Advertising & promotions	7,207	5,601
Bank Charges	6,156	3,374
Board Members meeting fees	13,700	16,130
Consultants Fees	37,239	4,309
Depreciation	10,607	3,009
Examination Fees - APE	30,610	24,802
Insurance	1,332	1,455
Legal Fees	6,106	2,731
Postage/Courier	5,349	4,508
Prizes	5,342	14,989
Provision for employee benefits	3,740	10,579
Rent and electricity	22,897	46,960
Salary Costs	138,223	127,929
Staff amenities	435	155
Stationary	18,410	7,968
Sundry Expenses	4,655	5,626
Telephone/internet	6,942	7,019
Meetings/Travel/Car Parking	9,092	12,048
Conciliation	-	410
	-----	-----
	344,053	315,052
	-----	-----
Profit/(loss) for the year	\$ (2,708)	\$ (45,717)
	=====	=====