



Architects Board of Western Australia

Annual Report

July 2011 – June 2012

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Introduction

The Architects Board of WA (Board) administers the *Architects Act 2004 (Act)*, the legislation that regulates architects in Western Australia. The Board's key role is to protect consumers of architectural services.

The Board manages the registration process for architects and issues licences to corporations. As part of the registration process, the Board accredits architectural courses from Western Australian universities and conducts the Architectural Practice Examination. 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 architects if they have acted unprofessionally or breached the Act. It also has a public awareness role that complements its consumer protection functions.

This report is prepared for submission to the Minister for Commerce in accordance with the provisions of section 28 of the Act.

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 20 years and is a Director of Rodrigues Bodycoat Architects. Simon was first elected to the Board in November 2005 and is a current corporate member of the Australian Institute of Architects. Simon is an examiner for the Architectural Practice Examinations and has been a regular member of state and national visiting panels accrediting the University of Western Australia's School of Architecture. He is also a monitor for candidates undertaking the National Program of Assessment.

Hamish Beck is a consumer representative Board member. He is Managing Director of his practice, Beck Advisory, an independent asset management and development adviser providing specialist property strategic advice to a variety of large private and public companies and not-for-profit institutions. Hamish is a Board Member of the Swan River Trust, Board Member of the Art Gallery of Western Australia, Chairman of the Art Gallery of Western Australia Foundation and advisor to various institutional and private groups with diverse interests and objectives; former State Treasurer and Division Councillor of the Property Council of Australia and former Chairman of numerous education, foundation and advisory committees for both the Curtin University and The University of Western Australia.

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 Councillor on the Architects Accreditation Council of Australia (AACA), and is a member of AACA's National Assessment Panel which is responsible for AACA assessment processes including Federal Government migration assessments of overseas

qualifications. He is also a regular member of state and national visiting panels for accreditation of schools of architecture at UWA and Curtin, as well as accreditation of other interstate courses. Bruce is an examiner for the Architectural Practice Examination and an assessor for the Review of Academic Equivalence and Review of Graduate Equivalence. He has been a practising architect since 1974 and established his own practice in 1992. He has also been a Local Government Councillor and a Board member of the Rottneest Island Authority.

Bob Gadsdon is a consumer representative Board member. Bob was the Director of Works and Building Services at the Department of Housing and Works. Bob is an architect who previously worked as a design architect on hospitals for 38 years and was later Manager, Health, managing the procurement of health facilities throughout Western Australia for government. Bob retired from full time work in 2007.

Kate Hislop was an appointed architect Board member. She has been an 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 and has been a member of state and national visiting panels accrediting Curtin University's School of Architecture.

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 17 years experience in architecture. She is a member of the Australian Institute of Architects and an examiner for the Architectural Practice Examinations as well as assessing logbook applications. She has also taken part in both state and national visiting panels accrediting both Western Australian schools of architecture.

Carolyn Marshall was a community representative on the Board. Carolyn is an architect and ran her own architectural practice between 1980 and 2000. In 2003 she completed a masters degree in heritage and building sustainability in Germany. Carolyn currently works for Building Management and Works in the Department of Finance as an Assistant Director, Planning and Practice, managing the Building Quality Branch.

Isla McRobbie is a community representative of the Board, having been appointed by the Minister for Commerce in 2011. Isla was a practising architect for 10 years before becoming a lawyer in 2001. She has been a lawyer for over 10 years practising in the building, construction and infrastructure sectors. She is currently a partner at the law firm Jackson McDonald.

Peter Mittonette was a community representative on the Board. Peter has worked in the West Australian housing industry since 1969. He is a Registered Builder and holds a Diploma in Building from Leederville TAFE. He has worked for several major project homebuilders in senior construction management positions and been a Housing Industry Association nominated builder member of the Building Disputes Tribunal since 1996. Peter is also a sessional member of the State Administrative Tribunal and member of the Electrical Licensing Board.

Margaret Stockton was appointed to the Board in February 2012 as a consumer representative. Her background is in managing social work and other services in the public sector, and management advice and consulting primarily to the public and non-government sectors. Her practice provides services in evaluation, planning, policy and services development, and executive coaching. She has a long-standing interest in

ensuring services meet the needs of consumers and in good governance. She has experience on professional, government and non-government Boards.

Dr John Taylor was elected to the Board in May 2008. John is an examiner for the Architectural Practice Examinations. He has been practising as an architect for over 25 years, and established his own practice in 1990. John holds a masters degree in the conservation of historic buildings from the University of York in England, a PhD from UWA, and is a Fellow of the Australian Institute of Architects.

Paul Wellington was an appointed architect Board member. He has been a practising architect for over 34 years and a solicitor for 7 years. He is a Fellow of the Australian Institute of Architects.

Board Meeting Attendances for Financial Year ended 30 June 2012

Name	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun	Total
H Beck	na	na	Ap	√	Ap	√	Ap	√	√	Ap	√	5/9
S Bodycoat	LA	√	√	√	√	√	√	Ap	√	√	√	9/11
B Callow	√	√	LA	√	√	√	√	√	√	√	√	10/11
B Gadsdon	√	√	LA	√	√	√	LA	√	√	√	√	9/11
K Hislop	LA	LA	Ap	Ap	√	√	√	√	√	√	√	7/11
S Matthews	√	√	√	LA	LA	LA	√	√	√	√	√	8/11
C Marshall	√	√	na	2/2								
I McRobbie	na	na	√	√	√	√	√	√	√	√	Ap	8/9
P Mittonette	√	√	√	√	√	Ap	√	√	√	√	Ap	9/11
M Stockton	na	na	na	na	na	na	√	LA	√	√	√	4/5
J Taylor	LA	√	√	√	√	√	√	√	√	√	LA	9/11
P Wellington	Ap	√	na	1/2								

Ap - apology

LA – leave of absence

na – not applicable

Architect Registration in Western Australia

Natural Persons

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 2011, 1188 architects were on the register, of which 959 were practising architects and 229 were non-practising architects. At the end of the year, there were 1173 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 2011	959	229	1188
Deletions due to resignation, removal for non-payment, deceased or not contactable	- 60	- 64	- 124
Movement between divisions 1 & 2	+ 10 - 36	+ 36 - 10	- -
New registrations and re-registrations	+ 105	+ 4	+ 109
Registered architects at 30 June 2012	978	195	1173

Of the 1173 registered architects, 186 are female and 987 are male. The number of registered architects decreased by 15 during the reporting period.

Corporations

Under the Act, the Board grants licences to corporations which confers on the licensee the right to practise architecture in Western Australia under the title of "architect". Licensed corporations are required to ensure all architectural work is done under the direct control and supervision of at least one registered person who is an officer or employee of the corporation.

On 1 July 2011, 207 licensed corporations were on the register. The following alterations were made to the register:

Details	Number
Licensed corporations at 1 July 2011	207
Ceased operations or removal for non payment	- 18
New licences and restored licences	+ 32
Licensed corporations at 30 June 2012	221

The number of licensed corporations increased by 14 during the period 1 July 2011 to 30 June 2012.

Registration Requirements

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 accredited Australian university (or approved equivalent), an approved period of practical experience, and successful completion of the Architectural Practice Examination.

Accredited Academic Qualifications

A national system of accreditation of architectural education courses has been adopted by all registration authorities in Australia. This accreditation process was reviewed during 2011 and an improved process came into effect in 2012.

The accreditation of each architecture course is carried out on a five yearly basis, interspersed with interim visits to the Schools to ensure that the standard of graduates is acceptable to registration authorities.

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 were both subject to an accreditation visit by a national panel consisting of Board representatives, academics and practitioners in 2009. The Board accredited both Curtin University of Technology's and the University of Western Australia's Master of Architecture courses for a further 5 years to 31 December 2014.

Board members, Bruce Callow, Bob Gadsdon, Carolyn Marshall and Sally Matthews, participated in visits to Curtin University of Technology and the University of Western Australia in 2011. The Board accepted both visiting panel reports.

Equivalence of Qualifications

As a national system of accreditation of architectural education courses is used throughout Australia, and under licence in New Zealand, the Board is of the opinion that courses that have been accredited under the national system by that jurisdiction's registration authority are equivalent to a qualification that has been accredited by the Board.

The Board's preferred method of establishing academic equivalence of qualifications obtained overseas is through the Review of Academic Equivalence (RAE) process which is conducted by the Architects Accreditation Council of Australia (AACAA). The RAE is the assessment of overseas qualifications through an interview process, in which the interviewers examine in detail the content of the course leading to the qualification to determine the extent to which it delivers the required competencies. The outcome of the RAE is a recommendation by AACAA as to the equivalence, or not, of a qualification. The Board considers AACAA's recommendation in making its decision about equivalence.

During the reporting period, nine people applied for the Board's determination on the equivalence of their qualifications following completion of the RAE process. The Board found their qualifications to be equivalent to an architectural education course that has been accredited by the Board under section 10(c) of the *Architects Act 2004*, which is the standard required for registration in Western Australia.

Standard of Practice

People who do not have a formal qualification in architecture or have a qualification that has been assessed as not being equivalent to an accredited qualification, but have substantial skill and experience in the architectural profession may be eligible for registration if they have attained an acceptable standard in the practice of architecture.

The Board's preferred method of establishing if an applicant who does not have a professional qualification has attained an acceptable standard in the practice of architecture is through the National Program of Assessment (NPrA) process which is conducted by AACA. The NPrA is conducted annually and applicants are required to complete a complex architectural project in the form of a report and companion drawings. The outcome of the NPrA is a recommendation by AACA as to whether the applicant has fulfilled the requirements of the NPrA. The Board considers AACA's recommendation in making its decision about a person's standard of practice of architecture.

During the reporting period, two people applied for the Board's determination on their standard of practice. The Board determined that both applicants had attained an acceptable standard in relation to the practice of architecture i.e. they have satisfied the requirements of regulation 12(a)(iii) of the Act, which is the standard required for registration in Western Australia.

Architectural Practice Examination

The final requirement for registration in Western Australia is the successful completion of the Architectural Practice Examination.

Two series of examinations were conducted during the reporting year (September/October 2011 and April/May 2012). A total of 72 candidates were admitted to the examination, of which 45 were successful.

The Board uses registered architects 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 Rod Mollett who is the State Convenor. Rod is also National Convenor of the Architectural Practice Examination.

Simon Bodycoat	William Hames	George Sheldon
Eamon Broderick	Terry Holton	Michael Spight
Gavin Broom	Garry Lawrence	John Taylor
Bruce Callow	Kym MacCormac	Paul Wellington
Anthony Casella	Helen Marchesani	Dean Wood
Ben Croudace	Sally Matthews	Brian Wright
Caesar D'Adamo	Kym Muir	
Lynette Gardiner	Jeff Roberts	

Architects Accreditation Council of Australia

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.

Awards and Prizes

Architects Board of WA Award

The Architects Board of WA Award was established to recognise architects registered in Western Australia whose attitudes and personal contributions to the profession and/or community have enhanced public confidence in the standing of the profession, and/or promoted public awareness of the profession and the activities of the Board.

There are many architects who, by individual effort and example, ensure that the profession has a respected voice in forming professional and community standards. It is to those, whose true value may otherwise go unrecognised, that this honour is awarded to. It is not intended that the Board Award should be made to recognise the successful career of an architect, building design or academic excellence. It is awarded to recognise special endeavours outside of those which would be considered the normal business activities of an architect.

The recipient of the 2011 Architects Board of WA Award was Philip Griffiths. The award recognises the role Mr Griffiths has played in heritage architecture. Mr Griffiths has been involved with the Heritage Council of WA since its inception in 1992 and has promoted heritage throughout the State at both an administrative and practical level. In working with the communities involved with heritage projects he has raised the public awareness of heritage, its value to the community, to the architectural environment and to the profession.

Education Prizes

The Architects Board of WA sponsors two student prizes, one for each university. The Architects Board Graduate Award is awarded to a final year student who in the opinion of the Faculty and Board is most likely to benefit from travel or further study. The prize is to the value of \$5,000 each.

The recipients of the Architects Board Graduate Award in 2011/12 were Matthew Delroy-Carr from the University of Western Australia and Mimi Myat Mon Cho from Curtin University of Technology.

Complaints and Offences

Complaints

The Board received 1 new complaint in 2011/12 alleging that an architect had acted unprofessionally. The complaint was considered by the Board and the Board found that there was no proper cause for disciplinary action.

A number of other matters are on-going from previous reporting periods. One matter has been deferred until the resolution of other legal processes that are underway, and another two matters have been deferred until additional information is provided the parties.

Offences

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

During 2011/12, a total of 40 individuals or organisations were advised that they were in contravention of the Act by holding themselves out to be architects or offering architectural services. Ten matters are on-going.

Administration

Staff

Registrar	Nicole Kerr
Assistant Registrar	Regina Chuah
Registrar's Assistant	Veronica Candy

Contact Details

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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 2011/12 was \$3,328.
2. All expenditure was incurred in the area of advertising with Sensis i.e. advertising the services of the Board in the various directories of the Yellow Pages.

Compliance with Public Sector Standards and Ethical Codes

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

No compliance issues concerning the public sector standards, the WA Code of Ethics or the Board's Code of Conduct arose during the reporting period. The Board's Code of Conduct was revised in July 2010.

Record Keeping Plans

In February 2012 a review of the Board's Record Keeping Plan was undertaken. The outcome of the review was that the Board's recordkeeping practices have changed and consequently an amended Record Keeping Plan was submitted to the State Records Commission. At the same time, a review of the Board's Retention and Disposal Schedule was undertaken and it was established that the Board's disposal and retention schedule is still applicable to the Board's records. The review process also resulted in the development and adoption of a procedure for the recovery of hard copy records.

All administrative staff have undertaken Recordkeeping Awareness Training.

All new Board staff are 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 assist injured workers return to work as soon as medically appropriate.

The Board adopted its occupational safety and health policy on 1 July 2008 and this has been communicated directly with all staff members by the Registrar. New procedures were adopted in June 2010 for occupational safety and health, and evacuation.

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. All staff

participate in an annual workplace hazard inspection and self evaluation of occupational and health management systems. All staff also undertook fire training in May 2012.

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*. The policy and documented procedures have been communicated directly with all staff.

The Board's report of annual performance for 2011/12 is summarised below.

Indicator	Target	Actual
Number of fatalities	0	0
Lost time injury/disease incidence rate	0	0
Lost time injury severity rate	0	0
Percentage of injured workers returned to work:		
(i) within 13 weeks; and		n/a
(ii) within 26 weeks		n/a
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities	100	0

Audited Financial Statements 2011-12

ARCHITECTS BOARD OF WESTERN AUSTRALIA

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ARCHITECTS BOARD OF WESTERN AUSTRALIA

STATEMENT BY THE BOARD

In the opinion of the Board, the attached financial report

1. presents fairly the financial position of Architects Board of Western Australia as at 30 June 2012 and the results and cash flows of the Board for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board; and
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.

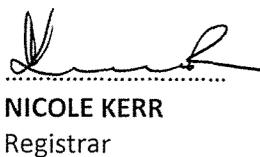
This statement is made in accordance with a resolution of the Board and signed for and on behalf of the Board by:



.....
BRUCE CALLOW
Chairman



.....
SIMON BODYCOAT
Board Member



.....
NICOLE KERR
Registrar

Dated this 4th day of September 2012



INDEPENDENT AUDITORS' REPORT

To The Members ARCHITECTS BOARD OF WESTERN AUSTRALIA

Report on the Financial Statements

We have audited the accompanying financial statements of the Architects Board of Western Australia, which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

Board's Responsibility for the Financial Statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Architects Act 2004, and for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

Auditor's Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Architects Board of Western Australia as at 30 June 2012, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the Architects Act 2004.



DRY KIRKNESS
Chartered Accountants



B ROTHMAN
Partner

Dated 4th September 2012
West Perth WA

ARCHITECTS BOARD OF WESTERN AUSTRALIA

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2012**

	NOTES	2012	2011 \$
Revenue	2	424,281	406,197
Employee benefits expenses		(181,065)	(177,704)
Depreciation and amortisation expense	5	(9,625)	(10,007)
Consultants fees		(15,382)	(9,739)
Examination fees		(39,478)	(31,204)
Legal fees		(5,993)	(25,448)
Other expenses from ordinary activities		(113,739)	(108,344)
		-----	-----
Surplus from ordinary activities before income tax		58,999	43,751
Income tax expense relating to ordinary activities	1(a)	-	-
		-----	-----
Surplus for the year		58,999	43,751
Other comprehensive income, net of tax		-	-
		-----	-----
Total comprehensive income for the year		58,999	43,751
		=====	=====
Total comprehensive income attributable to the entity		58,999	43,751
		=====	=====

The accompanying notes form part of these financial statements.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2012**

	NOTES	2012	2011 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	438,011	383,264
TOTAL CURRENT ASSETS		----- 438,011	----- 383,264
NON-CURRENT ASSETS			
Office furniture and equipment	5	14,470	18,198
TOTAL NON-CURRENT ASSETS		----- 14,470	----- 18,198
TOTAL ASSETS		----- 452,481	----- 401,462
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	27,979	37,800
Provisions	7	11,113	8,207
TOTAL CURRENT LIABILITIES		----- 39,092	----- 46,007
NON-CURRENT LIABILITIES			
Provisions	7	5,438	6,503
TOTAL NON-CURRENT LIABILITIES		----- 5,438	----- 6,503
TOTAL LIABILITIES		----- 44,530	----- 52,510
NET ASSETS		----- 407,951	----- 348,952
EQUITY			
Accumulated funds		----- 407,951	----- 348,952
TOTAL EQUITY		----- 407,951	----- 348,952

The accompanying notes form part of these financial statements.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2012

	Accumulated Funds \$
Balance at 30 June 2010	305,201
Surplus/(Deficit) attributable to the Board	43,751

Balance at 1 July 2011	348,952
Surplus/(Deficit) attributable to the Board	58,999

Balance at 30 June 2012	407,951 =====

The accompanying notes form part of these financial statements.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2012**

	NOTE	2012	2011
		\$	\$
		Inflows/ (Outflows)	Inflows/ (Outflows)
Cash flows from operating activities:			
Receipts from registrants		398,928	382,566
Interest received		25,353	23,631
Payments to employees		(181,001)	(173,634)
Payments to suppliers		(182,138)	(171,220)
		-----	-----
Net cash provided by operating activities	9(b)	61,142	61,343
		-----	-----
Cash flows from investing activities			
Purchase of plant and equipment		(6,395)	-
		-----	-----
Net cash used in investing activities		(6,395)	-
		-----	-----
Net increase/ (decrease) in cash held		54,747	61,343
Cash at the beginning of the financial year		383,264	321,921
		-----	-----
Cash at the end of the financial year	9(a)	438,011	383,264
		=====	=====

The accompanying notes form part of these financial statements.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements (including Australian Accounting Interpretations) and the requirements of the Architects Act 2004.

The Board has elected to early adopt the following Accounting Standards in advance of their effective dates:

- AASB 1053 Application of Tiers of Australian Accounting Standards; and
- AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.

These Accounting Standards are not required to be applied until annual reporting periods beginning on or after 1 July 2013.

AASB 1053 establishes a differential financial reporting framework consisting of two tiers of reporting requirements for general purpose financial statements:

- Tier 1 – Australian Accounting Standards
- Tier 2 – Australian Accounting Standards – Reduced Disclosure Requirements.

AASB 2010-2 makes amendments to each Standard and Interpretation indicating the disclosures not required to be made by Tier 2 entities or inserting Reduced Disclosure Requirements paragraphs requiring simplified disclosures for Tier 2 entities.

The Board complies with Australian Accounting Standards – Reduced Disclosure Requirements as issued by the Australian Accounting Standards Board.

The adoption of these Standards has resulted in significant reduced disclosures in respect of related parties and financial instruments. There was no other impact on the current or prior year financial statements.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 values as indicated, less, where applicable, accumulated depreciation and impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1 (j) for details of impairment).

Subsequent costs are included in the assets' carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are recognized in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of office furniture and equipment is depreciated on a diminishing value basis to depreciate the net cost of each asset during its expected useful life.

Leasehold improvements are depreciated over the life of the lease.

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

<u>Class</u>	<u>Rate</u>
Office Furniture & Equipment	10 - 30%
Leasehold Improvements	20%

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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 statement of comprehensive income.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Employee Benefits

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are 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. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

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 six months or less, and bank overdrafts. Bank overdrafts are shown within current liabilities on the statement of financial position.

e) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

f) 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 registration fees 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 it is recognised as revenue.

Interest revenue is recognised 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).

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

h) 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 statement of financial position are shown inclusive of GST.

i) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the entity commits itself to purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised costs is the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest rate method.

(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 when they are 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. Such assets are subsequently measured at fair value with changes in carrying value being included in profit and loss.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Financial Instruments (continued)

(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 subsequently measured at amortised cost.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured 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 not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses and foreign exchange gains and losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the entity assesses whether there is objective evidence that a financial instrument has been impaired. A financial asset or group of financial assets is deemed to be impaired if, and only if, there is objective evidence that impairment as a result of one or more events (a "loss event") has occurred, which has an impact on the estimated future cash flows of the financial asset(s). In the case of available-for-sale financial instruments, a significant or prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are immediately recognised in profit or loss. Also, any cumulative decline in the fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

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 entity 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, which is 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.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Impairment of Assets

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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.

k) Comparative Figures

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

l) 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 statements were authorised for issue on 4th September 2012 by the Board.

	2012	2011
	\$	\$
2. REVENUE		
Operating activities:		
Natural person fees	255,480	241,985
Corporation fees	103,320	96,015
Examination fees	39,188	41,821
Other revenue	940	2,745
	-----	-----
	398,928	382,566
Non-operating activities:		
Interest received	25,353	23,631
	-----	-----
TOTAL REVENUE	424,281	406,197
	=====	=====

ARCHITECTS BOARD OF WESTERN AUSTRALIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

	2012	2011
	\$	\$
3. SURPLUS		
Surplus / (deficit) from ordinary activities has been determined after.		
Expenses		
Depreciation of plant and equipment	9,625	10,007
Rental expense on operating lease	14,091	13,973
4. CASH AND CASH EQUIVALENTS		
Cash on hand	-	205
Cash at bank	20,632	45,775
Term Deposit – BankWest	417,379	337,284
	-----	-----
	438,011	383,264
	=====	=====
5. PLANT AND EQUIPMENT		
Office Equipment – at cost	20,249	16,815
Less accumulated depreciation	(8,167)	(8,870)
	-----	-----
	12,082	7,945
	-----	-----
Leasehold Improvements – at cost	39,325	39,325
Less accumulated depreciation	(36,937)	(29,072)
	-----	-----
	2,388	10,253
	-----	-----
	14,470	18,198
	=====	=====

ARCHITECTS BOARD OF WESTERN AUSTRALIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

5. PLANT AND EQUIPMENT (continued)

(a) Movements in carrying 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

	2011	2011	2011
	\$	\$	\$
	Leasehold	Office Furniture &	Total
	Improvements	Equipment	
Balance at beginning of year	18,118	10,087	28,205
Additions	-	-	-
Depreciation Expense	(7,865)	(2,142)	(10,007)
	-----	-----	-----
Carrying amount at the end of year	10,253	7,945	18,198
	=====	=====	=====

	2012	2012	2012
	\$	\$	\$
	Leasehold	Office Furniture &	Total
	Improvements	Equipment	
Balance at beginning of year	10,253	7,954	18,198
Additions	-	6,395	6,395
Disposals	-	(498)	(498)
Depreciation Expense	(7,865)	(1,760)	(9,625)
	-----	-----	-----
Carrying amount at the end of year	2,388	12,082	14,470
	=====	=====	=====

	2012	2011
	\$	\$
6. TRADE AND OTHER PAYABLES		
Trade payables	5,589	12,711
Accruals	5,191	6,113
Employee benefits	17,199	18,976
	-----	-----
	27,979	37,800
	=====	=====

a) Financial liabilities at amortised cost classified as trade and other payables:

Current trade and other payables	27,979	37,800
Less employee benefits	(17,199)	(18,976)
	-----	-----
Financial liabilities as trade and other payables	10,780	18,824
	=====	=====

ARCHITECTS BOARD OF WESTERN AUSTRALIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

	2012	2011
	\$	\$
7. PROVISIONS		
Long service leave -current	11,113	8,207
Long service leave –non current	5,438	6,503
	-----	-----
	16,551	14,710
	=====	=====
Movement:		
Opening balance	14,710	13,768
Addition to provision	1,841	942
	-----	-----
	16,551	14,710
	=====	=====

8. RELATED PARTY INFORMATION

Related party information		
Attendance fees received by Board members	29,120	22,730
	=====	=====

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.

9. CASH FLOW INFORMATION

a) Reconciliation of Cash

Cash on hand	-	205
Cash at bank	20,632	45,775
Cash on Deposit	417,379	337,284
	-----	-----
	438,011	383,264
	=====	=====

b) Reconciliation of net cash flow from operations with profit

Profit for the year	58,999	43,751
Depreciation	9,625	10,007
Loss on disposal	498	-
Decrease/ (Increase) in receivables	-	1,735
(Decrease)/ Increase in provision for employee benefits	1,841	4,070
(Decrease) in payables	(9,821)	1,780
	-----	-----
Net cash provided by / (used in) operating activities	61,142	61,343
	=====	=====

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

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

10. FINANCIAL RISK MANAGEMENT

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

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

		2012	2011
		\$	\$
	Note		
Financial assets			
Cash and cash equivalents	4	438,011	383,264
		-----	-----
Total financial assets		438,011	383,264
		=====	=====
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	6a)	10,780	18,824
		-----	-----
Total financial liabilities		10,780	18,824
		=====	=====

11. BOARD DETAILS

The principal place of business is 33 Broadway, Nedlands, Western Australia.

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.

ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

14. COMMITMENTS

Operating lease commitments

Non-cancellable operating leases contracted for but not recognized in the financial statements

Payable – minimum lease payments		
- not later than 12 months	15,670	15,500
- later than 12 months but not later than 5 years	62,680	977
	-----	-----
	78,350	16,477
	=====	=====

The Board occupies premises at 33 Broadway Nedlands, Western Australia. The expected new monthly rental is payable in advance based on a rate of \$15,670 per annum, and expires in July 2017.

