



# Architects Board of Western Australia

Annual Report

July 2012 – June 2013

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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.

## Review of the *Architects Act* (2004)

The Board was advised on 20 September 2012 by the then Minister of Commerce, Simon O'Brien, that the Building Commission will be commencing a review of the Act in November 2012 in accordance with section 81 of the Act. The Minister advised that he would expect a final report on the review to be completed for tabling in Parliament by the end of 2013.

The Building Commission has advised the Board that the discussion paper may not be available for public comment until late September 2013.

## 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.

**Hamish Beck** is a consumer representative Board member, appointed to the Board in 2011. 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. Hamish resigned from the Board in December 2012.

**Simon Bodycoat** is an architect Board member, elected to the Board in 2005. He has been a practising registered architect for 21 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 and the University of Newcastle's (NSW) school of architecture. He is also a monitor for candidates undertaking the National Program of Assessment through the AACA.

**Bruce Callow** is an architect Board 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 Rottnest Island Authority.

**Janet Cooper** is a consumer representative Board member, appointed to the Board in 2012. Prior to starting her own business consulting practice, Jan was Executive Director, Policy and Legislation in the Department of Productivity and Labour Relations. She has been the CEO of a public company (unlisted) and currently specialises in labour relations, negotiation and public/private sector relationship management.

**Bob Gadsdon** is a consumer representative Board member, appointed to the Board in 2008. 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.

**John Gillies** is a consumer representative Board member, appointed to the Board in 2013. John is a construction professional, specialising in project contracts management with a wealth of experience supported by solid formal qualifications, having had 25+ years practice in the construction and property development industry covering private and Government sector projects across infrastructure, Civil, building and construction projects. John resigned from the Board in July 2013.

**Kate Hislop** is an appointed architect Board member, appointed to the Board in 2006. Kate 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. Kate's term as a Board member expired in August 2012.

**Sally Matthews** is an architect Board member, 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 of 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. Sally did not renominate for the Board member elections and her term expired on 30 June 2013.

**Sarah McGann** is an appointed Board member, appointed to the Board in 2012. Sarah is an architecture graduate, registered in Ireland since 1988, with extensive practice experience. She has lectured in WA since 1996 and served as Head of Department of Architecture at Curtin 2009-2011. She has been invited to participate in national accrediting teams for Monash University, University of Sydney and as External Examiner for UWA.

**Isla McRobbie** is a consumer 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.

**Margaret Stockton** is a consumer representative Board member, appointed to the Board in 2012. 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** is an architect Board member, elected to the Board in 2008. John is an examiner for the Architectural Practice Examinations. He has been practising as an architect for 30 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.

### Board Meeting Attendances for Financial Year ended 30 June 2013

Name	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun	Total
H Beck	√	√	Ap	Ap	Ap	Ap	na	na	na	na	na	2/6
S Bodycoat	√	√	√	√	√	LA	√	√	LA	√	√	9/11
B Callow	√	√	√	√	√	√	√	√	√	√	√	11/11
J Cooper	na	na	na	na	na	na	√	√	√	√	√	5/5
B Gadsdon	√	√	√	√	√	√	√	√	LA	LA	√	9/11
J Gillies	na	na	na	na	na	na	√	Ap	√	√	Ap	3/5
K Hislop	√	√	na	na	na	na	na	na	na	na	na	2/2
S Matthews	LA	√	√	√	√	√	√	√	√	Ap	√	9/11
S McGann	na	na	Ap	√	√	√	√	√	√	√	√	8/9
I McRobbie	√	√	√	√	√	√	√	Ap	√	√	Ap	9/11
M Stockton	√	√	LA	√	√	√	LA	√	√	√	√	9/11
J Taylor	√	√	√	√	√	√	√	√	√	√	√	11/11

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 2012, 1173 architects were on the register, of which 978 were practising architects and 195 were non-practising architects. At the end of the year, there were 1221 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 2012	978	195	1173
Deletions due to resignation, removal for non-payment, deceased or not contactable	- 46	- 27	- 73
Movement between divisions 1 & 2	+ 9 - 36	+ 36 - 9	- -
New registrations and re-registrations	+ 115	+ 6	+ 121
Registered architects at 30 June 2013	1020	201	1221

Of the 1221 registered architects, 199 are female and 1022 are male. The number of registered architects increased by 48 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 2012, 221 licensed corporations were on the register. At the end of the year, there were 237 licensed corporations on the register. The following alterations were made to the register.

Details	Number
Licensed corporations at 1 July 2012	221
Ceased operations or removal for non payment	- 15
New licences and restored licences	+ 31
Licensed corporations at 30 June 2013	237

The number of licensed corporations increased by 16 during the period 1 July 2012 to 30 June 2013.

## 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.

There were no visits to Curtin University of Technology or the University of Western Australia during the reporting period.

### *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 (AACA). 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 AACA as to the equivalence, or not, of a qualification. The Board considers AACA's recommendation in making its decision about equivalence.

During the reporting period, twelve 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, no candidates applied for the Board's determination on their standard of practice.

## ***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 2012 and April/May 2013). A total of 83 candidates were admitted to the examination, of which 59 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	Terry Holton	Jeff Roberts
Eamon Broderick	Sasha Ivanovich	Paul Rossen
Gavin Broom	Garry Lawrence	George Sheldon
Bruce Callow	Kym MacCormac	Michael Spight
Anthony Casella	Helen Marchesani	John Taylor
Ben Croudace	Carolyn Marshall	Paul Wellington
Caesar D'Adamo	Sally Matthews	Dean Wood
Lynnette Gardiner	Rod Mollett	Brian Wright
William Hames	John Monger	Tim Wright
Peter Hodge	Kym Muir	



## ***Architects Accreditation Council of Australia***

The Architects Accreditation Council of Australia (AACAA) 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 2012 Architects Board of WA Award was Ian Hocking. The award recognises Mr Hocking's major contribution to the architectural profession, through his significant multidisciplinary professional involvement across architecture, planning, heritage and urban design. Mr Hocking has made a substantial contribution to heritage architecture in Western Australia, nationally and internationally. His role in combining architecture, planning and urban design, and his involvement in their associated professional bodies, has extended a public awareness of the contribution that architects can make when taking a holistic approach to design and planning. Mr Hocking has also been involved in architectural education and with various community groups.

### ***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 2012/13 were Georgia May Taylor-Berry from the University of Western Australia and Realino Tan from Curtin University of Technology.

## Complaints and Offences

### *Complaints*

The Board received 2 new complaints in 2012/13 alleging that an architect had acted unprofessionally. The complaints were considered by the Board and the Board dismissed both complaints as being misconceived.

A few matters from previous reporting periods have been deferred until the resolution of other legal processes that are underway.

### *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 2012/13, a total of 58 individuals or organisations were advised that they were in contravention of the Act by holding themselves out to be architects or offering architectural services. Five matters are on-going.

## Administration

### *Staff*

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

### *Contact Details*

Architects Board of WA  
33 Broadway  
NEDLANDS WA 6009

T: 08 9287 9920  
F: 08 9287 9926

E: [info@architectsboard.org.au](mailto:info@architectsboard.org.au)  
W: [www.architectsboard.org.au](http://www.architectsboard.org.au)

## 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 2012/13 was \$9,323.34.
2. The expenditure was incurred in the following areas:
  - advertising with Sensis i.e. advertising the services of the Board in the various directories of the Yellow Pages
  - Board Award advertisement in *The West Australian*
  - Board Award media releases
  - Promotion strategies for the Board - PR Consultant's fees

### *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 Public Sector Commission's Code of Ethics or the Board's Code of Conduct arose during the reporting period. The Board's Code of Conduct was revised in August 2012.

### *Record Keeping Plans*

At its meeting on 30 August 2012, the State Records Commission approved the Board's amended Record Keeping Plan. It also approved the continuation of the Board's Retention and Disposal Schedule.

All administrative staff have undertaken Record Keeping 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 participated in an emergency evacuation exercise on 6 December 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 2012/13 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 2012-13**

**Architects Board of Western Australia**  
**ABN: 79 638 751 988**

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**For the Year Ended 30 June 2013**

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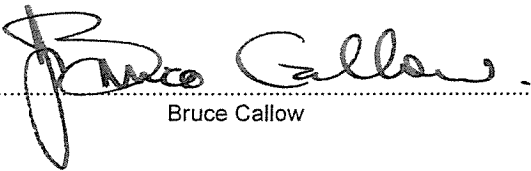
**Architects Board of Western Australia**  
ABN: 79 638 751 988

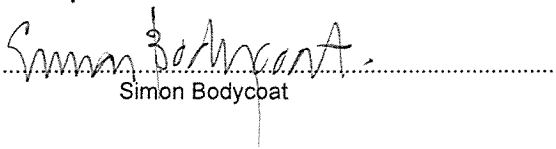
**Statement by the Board**

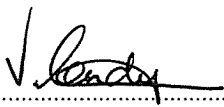
In the opinion of the Board the financial report as set out on pages 4 to 17:

1. Present fairly the financial position of the Architects Board of Western Australia as at 30 June 2013 and its performance for the year ended on that date in accordance with Australian Accounting Standards - Reduced Disclosure Requirements; 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 and payable

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

Chairman .....  .....  
Bruce Callow

Deputy Chairman .....  .....  
Simon Bodycoat

Acting Registrar .....  .....  
Veronica Candy

Dated 3 September 2013



**DRY KIRKNESS**  
CHARTERED ACCOUNTANTS  
ABN 40 929 149 789

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under the Professional Standards Legislation.

## **INDEPENDENT AUDITOR'S REPORT**

**To The Members of  
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 2013, the statement profit or loss and other 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.

#### *The 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 – Reduced Disclosure Requirements and the Architects Act 2004, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation 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 presents fairly, in all material respects, the financial position of the Architects Board of Western Australia as at 30 June 2013, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Architects Act 2004.

  
**DRY KIRKNESS**  
Chartered Accountants

  
**BROTHMAN**  
Partner

Dated: 3 September 2013  
West Perth WA

# Architects Board of Western Australia

ABN: 79 638 751 988

## Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2013

		2013	2012
	Note	\$	\$
Revenue	2	448,527	424,281
Employee benefits expense		(193,485)	(181,065)
Depreciation and amortisation expense		(6,347)	(9,625)
Consultant fees		(8,398)	(15,382)
Examination fees		(43,462)	(39,478)
Legal fees		(6,932)	(5,993)
Prizes, certificates and Board awards		(22,166)	(20,435)
Other expenses from ordinary activities		(94,061)	(93,304)
<b>Surplus before income tax</b>		<b>73,676</b>	<b>58,999</b>
Income tax expense	1(a)	-	-
<b>Surplus for the year</b>		<b>73,676</b>	<b>58,999</b>
<b>Other comprehensive income for the year, net of tax</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>73,676</b>	<b>58,999</b>

The accompanying notes form part of these financial statements.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Statement of Financial Position

As At 30 June 2013

	Note	2013 \$	2012 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	520,497	438,011
<b>TOTAL CURRENT ASSETS</b>		<b>520,497</b>	<b>438,011</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	5	8,123	14,470
<b>TOTAL NON-CURRENT ASSETS</b>		<b>8,123</b>	<b>14,470</b>
<b>TOTAL ASSETS</b>		<b>528,620</b>	<b>452,481</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	6	9,181	10,780
Employee benefits	7	29,353	28,312
<b>TOTAL CURRENT LIABILITIES</b>		<b>38,534</b>	<b>39,092</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits	7	8,459	5,438
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>8,459</b>	<b>5,438</b>
<b>TOTAL LIABILITIES</b>		<b>46,993</b>	<b>44,530</b>
<b>NET ASSETS</b>		<b>481,627</b>	<b>407,951</b>
<b>EQUITY</b>			
Accumulated funds		481,627	407,951
<b>TOTAL EQUITY</b>		<b>481,627</b>	<b>407,951</b>

The accompanying notes form part of these financial statements.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Statement of Changes in Equity

For the Year Ended 30 June 2013

2013

	Accumulated funds	Total
	\$	\$
Balance at 1 July 2012	407,951	407,951
Surplus attributable to the entity	73,676	73,676
Balance at 30 June 2013	<u>481,627</u>	<u>481,627</u>

2012

	Accumulated funds	Total
	\$	\$
Balance at 1 July 2011	348,952	348,952
Surplus attributable to the entity	58,999	58,999
Balance at 30 June 2012	<u>407,951</u>	<u>407,951</u>

The accompanying notes form part of these financial statements.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Statement of Cash Flows

For the Year Ended 30 June 2013

	2013	2012
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from registrants	424,415	398,928
Interest received	24,112	25,353
Payments to suppliers	(176,618)	(182,138)
Payments to employees	(189,423)	(181,001)
Net cash provided by operating activities	12(b) <u>82,486</u>	<u>61,142</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	-	(6,395)
Net cash used by investing activities	-	<u>(6,395)</u>
Net increase in cash and cash equivalents held	82,486	54,747
Cash and cash equivalents at beginning of year	438,011	383,264
Cash and cash equivalents at end of financial year	12(a) <u>520,497</u>	<u>438,011</u>

The accompanying notes form part of these financial statements.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Summary of Significant Accounting Policies

For the Year Ended 30 June 2013

### 1 Summary of Significant Accounting Policies

#### Basis of Preparation

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the requirements of the Architects Act 2004. The Architects Board of Western Australia is a body corporate established by an act of the Parliament of Western Australia and is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The Architects Board of Western Australia (the 'entity') has elected to early adopt the Australian Accounting Standards - Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2010-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements. Accordingly, the entity has also early adopted AASB 2011-2: Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project - Reduced Disclosure Requirements and AASB 2012-7: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements in respect of AASB 2011-9: Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income.

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 to which they apply.

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, except for the cashflow information, have been prepared on an accrual 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### (a) Income Tax

The Board considers that the entity's operations are exempt from income tax under the provision 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 as indicated, less, where applicable, any accumulated depreciation and impairment losses.

#### Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised in either profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(d) for details of impairment).

Subsequent costs are included in the asset's carrying amount or recognised 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 recognised as expenses in profit or loss during the financial period in which they are incurred.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Summary of Significant Accounting Policies

For the Year Ended 30 June 2013

### 1 Summary of Significant Accounting Policies (continued)

#### (b) Plant and Equipment (continued)

##### Depreciation

The depreciable amount of office furniture and equipment is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office Furniture and Equipment	10 - 33%
Leasehold improvements	5 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Gains and losses on disposals are determined by comparing proceeds with the carrying amounts. These gains and losses are recognised in profit or loss in the period in which they occur.

#### (c) 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 the equivalent to the date that the entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions 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 either fair value, amortised cost using the effective interest rate method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as 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 method.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Summary of Significant Accounting Policies

For the Year Ended 30 June 2013

### 1 Summary of Significant Accounting Policies (continued)

#### (c) Financial instruments (continued)

##### (i) 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. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

##### (ii) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

##### Impairment

At the end of the reporting period the entity assesses whether there is objective evidence that a financial asset or group of financial assets has been impaired. A financial asset (or group of financial assets) is deemed to be impaired, if and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of financial assets carried at amortised cost, loss events may include; indicators that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of the impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

##### Derecognition

Financial assets are derecognised where 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 discharged or cancelled, or have expired. The difference between the carrying amount 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.

#### (d) Impairment of assets

At the end of each reporting date, 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 individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.



# Architects Board of Western Australia

ABN: 79 638 751 988

## Summary of Significant Accounting Policies

For the Year Ended 30 June 2013

### 1 Summary of Significant Accounting Policies (continued)

#### (e) Cash and cash equivalents

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

#### (f) 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 entity 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. The carrying amount of the creditors and payables is deemed to reflect their fair value.

#### (g) Employee benefits

Provision is made for the entity'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 have been measured at the amounts expected to be paid when the liability is settled.

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 satisfy vesting requirements. Those cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

Contributions are made by the entity to employee nominated superannuation funds and are charged as expenses when incurred. The entity has no legal obligation to provide benefits to employees on retirement.

#### (h) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

#### (i) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from rendering of a service including members' 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 is recognised using the effective interest method, which, for floating rate financial assets is the rate inherent in the instrument.

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

# Architects Board of Western Australia

ABN: 79 638 751 988

## Summary of Significant Accounting Policies

For the Year Ended 30 June 2013

### 1 Summary of Significant Accounting Policies (continued)

#### (j) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

#### (k) Comparative Amounts

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

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2013

### 2 Revenue and Other Income

	2013	2012
	\$	\$
Operating activities:		
- Natural person fees	268,755	255,480
- Corporation fees	108,280	101,625
- Examination fees	44,765	39,188
- Other revenue	2,615	2,635
	<u>424,415</u>	<u>398,928</u>
Non-operating activities:		
- Interest income	24,112	25,353
<b>Total Revenue</b>	<u>448,527</u>	<u>424,281</u>

### 3 Result for the Year

The result for the year includes the following specific expenses

Depreciation of plant and equipment	6,347	9,625
Net loss on disposal of property, plant and equipment	-	497
Rental expense on operating leases:		
- Minimum lease payments	14,091	14,091

### 4 Cash and cash equivalents

Cash at bank and in hand	20,497	20,632
Short-term bank deposits	500,000	417,379
	<u>520,497</u>	<u>438,011</u>

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2013

	2013	2012
	\$	\$
<b>5 Property, plant and equipment</b>		
Office furniture and equipment		
At cost	20,249	20,249
Accumulated depreciation	(12,363)	(8,167)
Total office furniture and equipment	<u>7,886</u>	<u>12,082</u>
Leasehold Improvements		
At cost	39,325	39,325
Accumulated depreciation	(39,088)	(36,937)
Total leasehold improvements	<u>237</u>	<u>2,388</u>
<b>Total plant and equipment</b>	<u><u>8,123</u></u>	<u><u>14,470</u></u>

**(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 year:

	Office Furniture and Equipment	Leasehold Improvements	Total
	\$	\$	\$
Balance at the beginning of year	12,082	2,388	14,470
Depreciation expense	(4,196)	(2,151)	(6,347)
<b>Balance at the end of the year</b>	<u><u>7,886</u></u>	<u><u>237</u></u>	<u><u>8,123</u></u>

**6 Trade and other payables**

**CURRENT**

Trade payables	4,143	5,589
Sundry payables and accrued expenses	5,038	5,191
	<u>9,181</u>	<u>10,780</u>

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

	Note	
Trade and other payables:		
- total current	9,181	10,780
	<u>9,181</u>	<u>10,780</u>
Less:		
Other payables (net amount of GST payable)	(4,093)	(4,742)
Financial liabilities as trade and other payables	8	<u>5,088</u>

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2013

	2013	2012
	\$	\$
<b>7 Employee Benefits</b>		
<b>CURRENT</b>		
Provision for annual and sick leave	17,941	17,199
Provision for long service leave	11,412	11,113
	<u>29,353</u>	<u>28,312</u>
<b>NON-CURRENT</b>		
Provision for long service leave	8,459	5,438
	<u>8,459</u>	<u>5,438</u>

## 8 Financial Risk Management

The Board's financial instruments consist mainly of cash at bank, short-term deposits 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:

	Note		
<b>Financial Assets</b>			
Cash and cash equivalents	4	<u>520,497</u>	438,011
<b>Total financial assets</b>		<u>520,497</u>	<u>438,011</u>
<b>Financial Liabilities</b>			
Financial liabilities at amortised cost			
- Trade and other payables	6(a)	<u>5,088</u>	6,038
<b>Total financial liabilities</b>		<u>5,088</u>	<u>6,038</u>

## 9 Capital and Leasing Commitments

### Operating Leases

Minimum lease payments under non-cancellable operating leases:

- not later than one year	17,335	15,670
- later than one year	52,006	62,680
	<u>69,341</u>	<u>78,350</u>

The operating lease relates to premises at 33 Broadway Nedlands, Western Australia which was further extended for another 5 years from July 2012.

## 10 Contingencies

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 amounts payable.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2013

	2013	2012
	\$	\$
<b>11 Related Party Information</b>		
Board members are entitled to received fees for attendance at Board meetings:		
Attendance fees received by Board members	30,245	29,120
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.		
<b>12 Cash Flow Information</b>		
(a) <b>Reconciliation of cash</b>		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	520,497	438,011
(b) <b>Reconciliation of result for the year to cashflows from operating activities</b>		
Reconciliation of net surplus to net cash provided by operating activities:		
Surplus for the year	73,676	58,999
Non-cash flows in surplus:		
- depreciation	6,347	9,625
- net gain on disposal of property, plant and equipment	-	498
Changes in assets and liabilities:		
- increase/(decrease) in trade and other payables	(1,599)	(9,821)
- increase/(decrease) in employee benefits	4,062	1,841
Cashflow from operations	<u>82,486</u>	<u>61,142</u>
(c) The Board has no credit standby or financing facilities in place.		

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2013

### 13 Events Occurring After the Reporting Date

The financial report was authorised for issue on 3 September 2013 by the Board.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the entity, the results of those operations or the state of affairs of the entity in future financial years.

### 14 Board Details

The principal places of business are:  
33 Broadway Nedlands Western Australia

### 15 Segment Reporting

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