



Architects Board of Western Australia

Annual Report

July 2022 – June 2023

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Introduction

The Architects Board of Western Australia (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 (WA) (Minister), 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 Minister at that time, Simon O'Brien, that the Building Commission would be commencing a review of the Act in November 2012, in accordance with section 81 of the Act.

The Building Commission released its Consultation Regulatory Impact Statement (CRIS) regarding the statutory review of the Act on 27 February 2015. The CRIS was the first major stage of the regulatory impact assessment process.

The Board's response to the CRIS was submitted to the Building Commission on 22 May 2015.

A draft Decision Regulatory Impact Statement, incorporating analysis of all submissions in response to the CRIS and outlining the recommendations of the review and the Government's preferred options for implementation, was released by the Government in October 2018.

A final report of the review was then approved by the Minister, John Quigley, and tabled in Parliament on 12 March 2019, in accordance with section 81 of the Act.

The State Government of WA (Government) is in the process of drafting amendments to the legislation in order to give effect to the recommended changes.

Architects Board of Western Australia - Board Members and Board Meetings

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.

David Ashton is a consumer representative Board member, appointed in October 2017. David has held senior commercial, operational and general management positions across a range of industry sectors including construction, asset and facilities.

management, government and not-for-profit. He also has experience in the areas of governance, risk and compliance, procurement, business and strategic planning and health, safety, environment and quality management systems. He is a former elected member and Deputy Mayor of the Town of Victoria Park and is currently Principal Consultant of business management and bespoke advisory firm, Corporate Supremacy.

Ali Devellerez is an architect Board member who was elected to the Board in 2018. Ali has been a practising architect for over 15 years and is currently Project Director with the North Metropolitan Health Service. Ali has worked as a sole practitioner, a director of a medium-size architectural practice and an associate of a large commercial practice. She is also a community representative on the WAPC Central Perth Planning Committee and a Board member of St Catherine's College UWA.

Karen Dill-Macky is a consumer representative Board member, appointed to the Board in 2018. Karen is a chartered accountant who was a partner at Ernst & Young from 2008 until February 2021 where she provided advice to property developers, resource servicing companies, government and offshore clients. She has more than 20 years tax consulting experience in industry and professional firms in both Australia and the United Kingdom. She currently specialises in indirect taxes in Australia and is a Board member of Curtin Heritage Living Inc.

David Gulland is an architect Board member who was elected to the Board in 2020. He has been practising as an architect for over 25 years. After graduating with a Bachelor of Architecture from UWA, David worked with the WA Department of Building Management and Works and Donaldson + Warn Architects. He then joined Spowers Architects which merged with Hassell where he works today as a Principal. David is an active participant in the architectural profession, including working with universities providing architectural courses, acting as a NAWIC mentor and as an ACA WA Committee member.

Judith Hogben AM is a consumer representative Board member, appointed in October 2017. Judith was trained as a psychologist and has held many senior positions in the government and community sectors. Her roles have included CEO of the Centre for Cerebral Palsy/Ability Centre and President, COTA (WA). She was also awarded the WA Telstra Business Women Award for Business Innovation in 2014.

Dr Sharon Ivey is a consumer representative Board member, appointed in 2014. She practised as a commercial litigation lawyer in both national and Western Australian law firms for over 25 years. With a broad general practice, including Australian Consumer Law, Sharon served as a Ministerial appointee to the Consumer Product Safety Committee (WA) for over 14 years. She holds a Masters and PhD from the University of California, Berkeley and a Bachelor of Laws (Hons) from the Australian National University, Canberra.

Tanya Jones is an architect Board member who was elected to the Board in 2021. Tanya has 30 years of industry experience with a focus on practice and project management, contracts and risk, and contract administration. She has been a practising architect since 2008 and is a director of Gresley Abas, a successful, mid-size architecture practice in Perth. She is also a member of the WA Chapter of the Australian Institute of Architects and sits on the Institute's National Contracts Committee.

Dr Francesco Mancini was nominated as a Board member by Curtin University and was appointed to the Board by the Minister for Commerce in 2018. He is an Italian architect and Professor at Curtin University where he currently serves as the Deputy Head at the School of Design and Built Environment. Prior to joining Curtin in 2015, Francesco taught and researched at the Department of Architecture at the University of Roma Tre for 14 years. As a registered architect he has practised in many countries.

and has also served as a design advisor for the city of Rome. He holds a PhD from the University of Florence on the work of eminent architect Peter Eisenman.

Isla McRobbie was nominated as a Board member by the Australian Institute of Architects and was appointed to the Board by the Minister for Commerce in 2011. She was elected as Chair of the Board from July 2019. Isla was a practising architect for 10 years before becoming a lawyer in 2001. She practices in the building, construction and infrastructure sectors and is currently a partner at law firm Jackson McDonald. Isla retired as a Board member as at 30 June 2023.

Leigh Robinson was an elected member of the Board from 2013 and a practising registered architect since 1983. He became a Fellow of the Australian Institute of Architects in 1999. Leigh has worked continuously in the profession for the past 42 years, and for the past 26 years in his role as a founding Principal of Taylor Robinson Chaney Broderick. He retired from that role at 30 June 2021. Leigh also served as a committee member of the Association of Consulting Architects for five years prior to stepping down from that position in December 2019. Leigh retired as a Board member as at 30 June 2023.

Board Meeting Attendances for Financial Year ended 30 June 2023

Name	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun	Total
D Ashton	√	√	√	√	√	√	√	√	√	√	√	11/11
A Devellerez	√	√	√	√	√	√	√	√	√	√	√	11/11
K Dill-Macky	√	√	√	√	√	√	√	√	√	√	√	11/11
D Gulland	√	√	√	√	√	√	√	√	√	√	√	11/11
J Hogben	√	√	√	√	√	√	Ap	√	√	√	√	10/11
S Ivey	√	Ap	√	√	√	Ap	√	√	√	√	√	9/11
T Jones	√	√	√	√	√	√	√	√	√	√	√	11/11
F Mancini	√	√	√	√	√	√	√	√	√	√	√	11/11
I McRobbie	√	√	√	√	√	Ap	√	√	√	√	√	10/11
L Robinson	√	√	√	√	√	√	√	√	√	√	√	11/11

Ap - apology

Board Sub-Committees

The Board currently has three standing sub-committees, as follows

Policy Committee – this committee is charged with developing, and regularly reviewing and updating, the many and varied policies that enable the Board to discharge its duties under the *Architects Act 2004*. As Board policies require regular review, the Policy Committee generally meets several times a year to review and update a number of existing Board policies on each occasion. It also meets whenever considered necessary by the Board to review and update Board Information Sheets and to draft new policies required by the Board.

Continuing Professional Development (CPD) Committee – this committee is responsible for all things related to the Board's requirement to ensure that all architects maintain an appropriate level of knowledge, skill and competence. The CPD Committee makes recommendations to the Board with regard to architects who do not appear to have fulfilled their CPD requirements. It is also responsible for developing, maintaining and updating the Board's CPD framework and assessing the levels of qualification and experience of candidates seeking restoration to the practising division of the register.

Governance Committee – this committee was established to assist the Board in its governance role with a particular focus on offences, external audits and financial reporting, risk management and governance generally.

In addition to the standing committees outlined above, new committees are regularly established by the Board to deal with matters as they arise. Examples of such committees include

Graduate Award Judging Panel – the Board presents an annual award to a graduate of one of the three West Australian universities with an accredited architecture program (Curtin University, the University of Notre Dame and the University of Western Australia) so a judging panel was established in 2023 for this purpose.

Architect Registration in Western Australia

Natural Persons

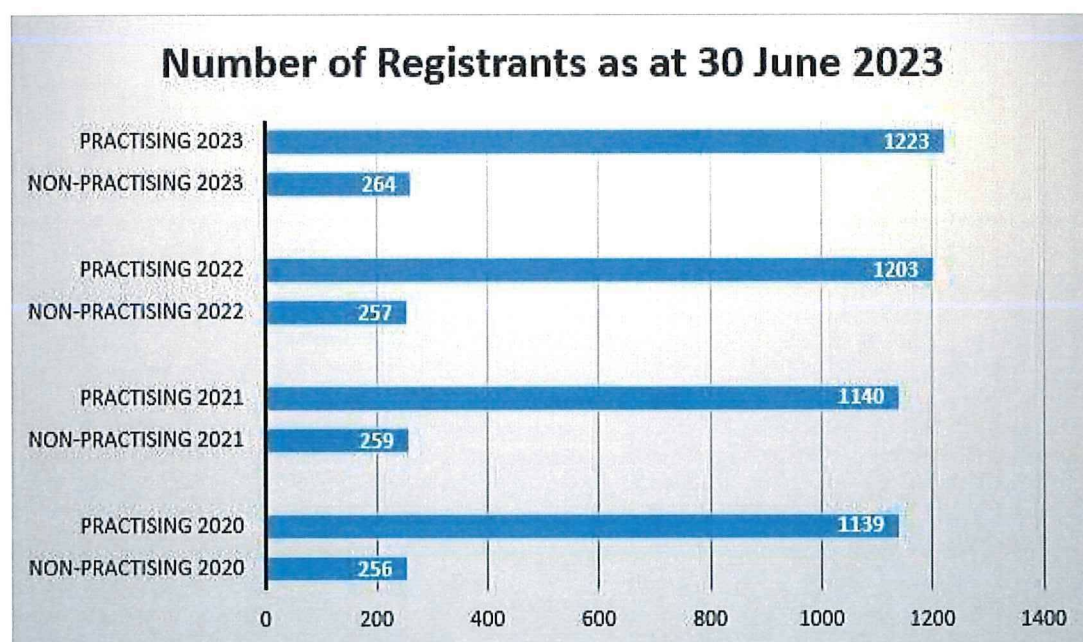
There are two divisions of the register - division 1 for registered persons who are currently practising architecture, and division 2 for registered persons who are not currently practising architecture in Western Australia.

On 30 June 2022, 1460 architects were on the register, of which 1203 were practising architects and 257 were non-practising architects. At the end of the reporting period, there were 1487 architects on the register. The following alterations were made to the register:

Details	Division 1 Practising	Division 2 Non- practising	Total
Registered architects at 30 June 2022	1203	257	1460
Deletions due to resignation, removal for non-payment or deceased	- 72	- 33	- 105
Movement between divisions 1 & 2	- 42	- 6	- 48
	+ 23	+ 42	+ 65
New registrations and re-registrations	+ 111	+ 4	+ 115
Registered architects at 30 June 2023	1223	264	1487

Of the 1487 registered architects, 440 are female and 1047 are male. The number of registered architects increased by 27 during the reporting period.

A graph illustrating the change in number of natural persons registered by the Board, in both the practising and non-practising divisions, over the last four years is set out below.



Corporations

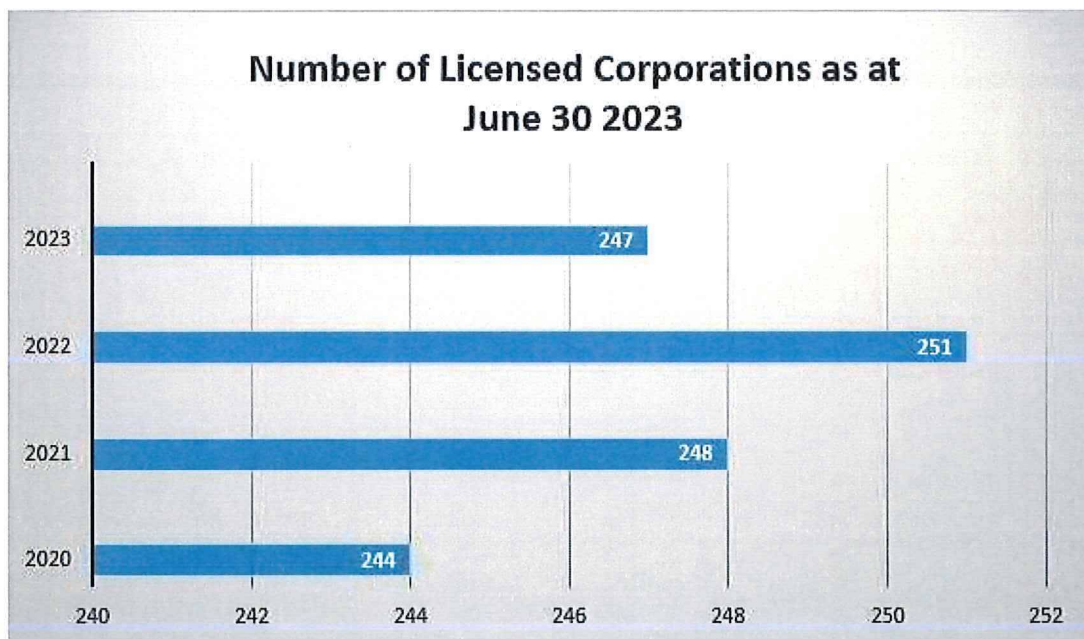
Under the Act, the Board may grant a licence to a corporation which confers, on the licensee, the right to practise architecture in Western Australia under the title of "architect". Licensed corporations are required to ensure all architectural work is done under the direct control and supervision of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

On 30 June 2022, 251 licensed corporations were on the register. At the end of the reporting period, there were 247 licensed corporations on the register. The following alterations were made to the register:

Details	Number
Licensed corporations at 30 June 2021	251
Ceased operations or removal for non-payment	- 22
New licences and restored licences	+ 18
Licensed corporations at 30 June 2023	247

The number of licensed corporations decreased by 4 during the reporting period.

A graph illustrating the change in number of corporations licensed by the Board over the last four years is set out below.



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 currently a five-year 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 programs has been adopted by all registration authorities in Australia. The accreditation of each architecture program is conducted according to an accreditation procedure called the Architecture Program Accreditation Procedure (APAP), which is co-ordinated by the Architects Accreditation Council of Australia (AACAA). Assessment for accreditation occurs through the conduct of an Accreditation Review Panel (ARP) composed of practising architects and academics, which then makes a recommendation on whether, and for how long, a program should be accredited. During their period of accreditation, all programs are then monitored via Annual Reporting which is also co-ordinated by the AACAA.

In WA, three schools of architecture, being Curtin University (providing both a traditional and an on-line program), the University of Notre Dame and the University of Western Australia currently offer accredited programs for the purposes of registration.

In October 2021, an ARP for Curtin University's traditional Master of Architecture program took place. The Board accepted the recommendation of the Panel and accredited the program for 5 years until December 2026.

Curtin University's on-line Master of Architecture program was accredited by the Board in 2018 for a period of 5 years, until 31 December 2023. This accreditation was extended until 31 December 2024 as a result of the COVID-19 pandemic.

In 2019, the University of Notre Dame introduced a Master of Architecture program which underwent an initial ARP in November 2020. The Board accepted the recommendation of the Panel and accredited the program for 3 years until 31 December 2023.

In 2016, the Board accredited the University of Western Australia's new Master of Architecture program for 5 years, until 31 December 2021. This accreditation was extended until 31 December 2022 due to the COVID-19 pandemic and the program underwent an ARP in September 2022. The Board accepted the recommendation of the Panel and accredited the program for 5 years until December 2027.

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 considers 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 the academic equivalence of qualifications obtained overseas is through the Overseas Qualification Assessment (OQA) process. The OQA assesses overseas qualifications through an interview process in which the interviewers examine the content of the course leading to the candidate's qualification and a portfolio of their work to determine the extent to which

the candidate meets the competencies required of a current Australian accredited architecture course

The outcome of the OQA process is a recommendation by the AACA as to the equivalence, or not, of a qualification. The Board considers the AACA's recommendation in making its decision about equivalence.

During the reporting period, three candidates applied for the Board's determination on the equivalence of their qualifications following completion of an OQA process. The Board determined that the candidates held a qualification that, in the opinion of the Board, was equivalent to an architectural education course that has been accredited by the Board under section 10(c) of the Act and had satisfied the requirements of regulation 12(a)(ii) of the *Architects Regulations 2005* (Regulations).

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 whether 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 the 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 the AACA as to whether the applicant has fulfilled the requirements of the NPrA. The Board considers the AACA's recommendation in making its decision about a person's standard of practice of architecture.

During the reporting period, four candidates applied for the Board's determination on their standard of practice following completion of the NPrA. The Board determined that the candidates had attained an acceptable standard in relation to the practice of architecture and had satisfied the requirements of regulation 12(a)(iii) of the Regulations.

Architectural Practice Examination

The final requirement for registration in Western Australia is the successful completion of the Architectural Practice Examination (APE). Two series of examinations were conducted during the reporting year (September/November 2022 and April/June 2023). A total of 73 candidates were admitted to the examination, of which 68 were successful.

The Board uses registered architects as examiners for the APE. The Board would like to thank the architects listed below, who were examiners for the oral interviews, and Caroline Di Costa and Laurence Lim - the Board's joint APE State Convenors.

Simon Bodycoat	Lynette Gardiner	Michael Spight
Eamon Broderick	William Hames	Kerie Tang
Gavin Broom	Garry Lawrence	Cynthia Teng
Bruce Callow	Laurence Lim	Simon Venturi
Michelle Chew	Nathan Limpus	Melinda Whelan
Jennifer Ching	Kym MacCormac	Dean Wood
Caroline Di Costa	Sally Matthews	Brian Wright
Paul Edwards	Nikki Ann Ross	

Continuing Professional Development (CPD)

In order to renew their registration each year, all architects in Western Australia are required to maintain an appropriate level of knowledge, skill and competence in the practice of architecture.

It is the responsibility of the Board to ensure that architects are maintaining the required level. The Board's preferred method for architects to establish this level is through the achievement of 20 CPD points per year.

Each year, the Board randomly audits 5% of practising architects to ensure they are fulfilling their CPD requirements.

Architects Accreditation Council of Australia

The 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. These standards, known as the National Standard of Competency for Architects (NSCA), were revised in 2021 and the updated NSCA were incorporated into architecture programs from 2022.

The AACA also co-ordinates the accreditation of architecture programs through the APAP.

The AACA is constituted of nominees from each of the State and Territory Architect Registration Boards in Australia. It is not a registration authority and can only make recommendations to the Boards. The Chair and Registrar of the Board are members of the AACA.

Awards and Prizes

Architects Board Graduate Award

The Board presents an annual award to a graduate from one of the three universities in Western Australia with an accredited architecture program - being Curtin University, the University of Notre Dame and the University of Western Australia

The award is made to a graduate from one of the above-named universities who has completed the degree of Master of Architecture, and, in the judgement of the relevant selection panel, has demonstrated excellence in their studies and is most likely to benefit from undertaking further research and/or study (which may include travel) in order to pursue a career in architecture as a registered architect. The prize is valued at \$7,000.

The recipient of the Architects Board of WA Graduate Award for 2023 was Dexter Tan from Curtin University. Dexter has a strong interest in hospice and healthcare architecture and plans to use his prize money to undertake a study tour of the United Kingdom during which he will attend, and study, 13 Maggie's Centres which are a network of cancer care facilities underpinned by user-centred design principles.

Two commendations, in the amount of \$500 each, were also awarded to Marie Cejas from Curtin University and Bradley Millis from the University of Western Australia.

Complaints and Offences

Complaints

The Board did not receive any new complaints during the 2022/23 reporting period. There were no on-going matters as all of them were resolved in previous reporting periods.

Offences

Pursuant to the Act, only persons registered, or corporations licensed, by the Board may use a “restricted word” such as “architect”, “architects”, “architectural” or “architecture” as part of their title or description. Similarly, only a registered person or licensed corporation may hold themselves out as an architect or in any way imply that they are an architect.

During 2022/23, a total of 10 individuals or organisations were advised that they were in contravention of the Act by holding themselves out to be architects or offering architectural services and were required, by the Board, to remedy the situation.

Emerging Issues and Workload Forecast

Emerging Issues

Registration levels continue to remain relatively stable with a small increase in the number of natural persons registered by the Board and minor decrease in the number of architectural corporations licensed by the Board.

In July 2022, Automatic Mutual Recognition (AMR) was introduced in Western Australia in relation to architects. As a result, the Board no longer receives any income from interstate architects seeking to practice in WA either initially, or through the annual renewal of their registration. Whilst initial take-up of the AMR scheme was low, the Board is now seeing more architects (who it previously received registration income from) avail themselves of the AMR scheme. This loss of income is identified as an issue that will impact upon the Board going forward.

A review of the Board’s governing Act commenced in November 2012, with a final report of the review approved and tabled in Parliament in March 2019 following submissions by various stakeholders, including the Board.

The Board has recently met with representatives who are in the process of drafting amendments to the legislation in order to give effect to the recommended changes. Some of the proposed changes, including providing the Board with extended disciplinary powers, as requested by the Board, may impact on current Board operations.

The Board has also recently met with the Office of Digital Government (ODG) to discuss the emerging issue of Cyber Security. The Board is currently liaising with the ODG to confirm that the Board is adhering to all relevant obligations.

Workload Forecast

It is difficult to forecast the workload for the Board for the next 12 months with any accuracy. Based simply on current registration levels, the Board would not anticipate any significant change in the demand on its resources in the 2023/24 reporting period.

The full extent of the emerging issues outlined above (including the effects of the proposed changes to the Board's governing legislation and the Board's ongoing Cyber Security obligations) have not yet been determined and may therefore increase the demands on the Board's workload over the next 12 months as may any other, currently unanticipated, matters.

Board Operations

The Board continues to look for operational improvement and efficiency where appropriate. Remotely proctored examinations and virtual AACA assessments have all continued since their inception in 2019 in response to the COVID-19 pandemic. However, most other meetings and events returned to being held in-person during the reporting period.

The Board Chair, Chair Elect and Registrar met with the Minister for Commerce, the Honourable Sue Ellery MLC, on 19 April 2023. The Minister was presented with a copy of "A Century of Service – A History of the Architects Board of Western Australia 1922-2022" – a book that the Board published to celebrate its centenary in 2022. The Board also took the opportunity to update the Minister on its activities for the 2022/23 reporting period and to discuss its strategic priorities for 2023/24 and other issues of importance, including Board fees and funding, the on-going review of the Act and recent Mutual Recognition agreements with the United States and United Kingdom.

Administration

Staff

Registrar	Lisa Edwards
Registration Co-Ordinator	Olivia Merredew
Compliance Officer	Soraya Ramsey (July 2022 to October 2022)

Contact Details

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W. www.architectsboard.org.au

Disclosures and Legal Compliance

Board Remuneration

The remuneration received by Board members during the reporting period is listed below

Position	Name	Period of Membership	Board Meetings	Other Board Activities	AAAA Attendances
Chair	Isla McRobbie	12 months	\$4,200		
Deputy Chair	Leigh Robinson	12 months	\$3,124	\$568	
Member	David Ashton	12 months	\$3,124		
Member	Ali Devellerez	12 months	\$3,124		
Member	Karen Dill-Macky	12 months	\$3,124		
Member	David Gulland	12 months	\$3,124		
Member	Judith Hogben	12 months	\$2,840		
Member	Sharon Ivey	12 months	\$2,556	\$1,010	
Member	Tanya Jones	12 months	\$3,124		
Member	Francesco Mancini	12 months	\$3,124		
Sub-totals			\$31,464	\$1,578	
TOTAL					\$33,042

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 2022/23 was \$337 37
2. The expenditure was incurred in the following areas
 - Mailchimp - \$272 40
 - SMS Reminders - \$65.00

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 1 July 2022 to 30 June 2023

Record Keeping Plans

At its meeting on 28 November 2022, the State Records Commission approved the continuation of the Board's amended Record Keeping Plan and 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

Work Health and Safety

The Board is committed to having a workplace that is free of work-related injuries and diseases (including psychosocial hazards) and to compliance with the requirements of the *Work Health and Safety Act 2020 (WA)* and the *Work Health and Safety (General) Regulations 2022 (WA)*. The Board, which has recently updated its work health and safety policies, will work together with Board staff to achieve and maintain an appropriate standard of work health and safety management for the Board's workplace and will assist injured workers to return to work as soon as medically possible

The Board's report of annual performance for 2022/23 is summarised below

Measure	Actual Results		Results Against Target	
	2021-22	2022-23	Target	Comment on result
Number of fatalities	0	0	0	Achieved target
Lost time injury and/or disease incidence rate	0	0	0	Achieved target
Lost time injury and/or disease severity rate	0	0	0	Achieved target
Percentage of injured workers returned to work (i) within 13 weeks (ii) within 26 weeks	n/a	n/a	80%	Achieved target - no workers were injured
Percentage of managers trained in work health & safety and injury management responsibilities	0%	0%	80%	Below target

Audited Financial Statements 2022-23

Architects Board of Western Australia
ABN: 79 638 751 988

Financial Report

For the Year Ended 30 June 2023

Architects Board of Western Australia

ABN: 79 638 751 988

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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 5 to 19:

1. Presents fairly, the financial position of the Architects Board of Western Australia as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards - Simplified Disclosures; 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:

Chairperson 
Alison Devellerez

Deputy Chairperson 
David Gulland

Registrar 
Lisa Edwards

Dated 17 October 2023

INDEPENDENT AUDITOR'S REPORT

To the members of the Architects Board of Western Australia

Opinion

We have audited the financial report of the Architects Board of Western Australia (the 'entity'), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the statement by the Board.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Architects Board of Western Australia as at 30 June 2023 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards – Simplified Disclosures and the *Architects Act 2004*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards) (the Code)* that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures 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 report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures

are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRY KIRKNESS (AUDIT) PTY LTD



B ROTHMAN
Director

Date: 17th October 2023
West Perth
Western Australia

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 2023

		2023	2022
	Note	\$	\$
Revenue	4	621,919	507,264
Finance income		4,286	554
Consultant fees		(9,810)	(27,270)
Depreciation and amortisation expense	5	(17,282)	(11,407)
Employee benefits expense		(272,246)	(267,426)
Examination fees		(69,735)	(67,430)
Finance leases		(4,672)	-
Legal fees		-	(3,095)
Other expenses from ordinary activities	5,12	(74,117)	(113,001)
Prizes, certificates and board awards		(7,943)	(27,316)
Surplus/(Deficit) before income tax		170,400	(9,127)
Income tax expense	2(a)	-	-
Surplus/(Deficit) for the year		170,400	(9,127)
Other comprehensive income			
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		170,400	(9,127)

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 2023

	2023	2022
Note	\$	\$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	6 <u>1,003,454</u>	815,884
TOTAL CURRENT ASSETS	<u>1,003,454</u>	815,884
NON-CURRENT ASSETS		
Property, plant and equipment	7 6,051	4,048
Right-of-use assets	8 <u>86,335</u>	-
TOTAL NON-CURRENT ASSETS	<u>92,386</u>	4,048
TOTAL ASSETS	<u>1,095,840</u>	819,932
LIABILITIES		
CURRENT LIABILITIES		
Trade and other payables	9 22,054	12,161
Lease liabilities	8 15,551	-
Employee benefits	10 <u>85,504</u>	43,446
TOTAL CURRENT LIABILITIES	<u>123,109</u>	55,607
NON-CURRENT LIABILITIES		
Lease liabilities	8 72,806	-
Employee benefits	10 <u>2,201</u>	37,001
TOTAL NON-CURRENT LIABILITIES	<u>75,007</u>	37,001
TOTAL LIABILITIES	<u>198,116</u>	92,608
NET ASSETS	<u>897,724</u>	727,324
EQUITY		
Accumulated funds	<u>897,724</u>	727,324
TOTAL EQUITY	<u>897,724</u>	727,324

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 2023

2023

	Accumulated funds	Total
	\$	\$
Balance at 1 July 2022	727,324	727,324
Surplus attributable to the entity	170,400	170,400
Balance at 30 June 2023	<u>897,724</u>	<u>897,724</u>

2022

	Accumulated funds	Total
	\$	\$
Balance at 1 July 2021	736,451	736,451
Deficit attributable to the entity	(9,127)	(9,127)
Balance at 30 June 2022	<u>727,324</u>	<u>727,324</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 2023

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	621,919	507,264
Payments to suppliers	(150,646)	(221,368)
Interest received	4,286	554
Payments to employees	(264,988)	(270,454)
Short-term, low value assets and variable lease payments	(1,066)	(21,231)
Interest on leases	(4,672)	-
Net cash (used in)/provided by operating activities	16(b) <u>204,833</u>	<u>(5,235)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(3,716)</u>	(4,685)
Net cash used in investing activities	<u>(3,716)</u>	<u>(4,685)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal repayments of lease liabilities	<u>(13,547)</u>	-
Net cash provided used in financing activities	<u>(13,547)</u>	-
Net (decrease)/increase in cash and cash equivalents held	187,570	(9,920)
Cash and cash equivalents at beginning of year	<u>815,884</u>	825,804
Cash and cash equivalents at end of financial year	16(a) <u>1,003,454</u>	<u>815,884</u>

The accompanying notes form part of these financial statements

Architects Board of Western Australia

ABN: 79 638 751 988

Notes to the Financial Statements

For the Year Ended 30 June 2023

1 Basis of Preparation

Architects Board of Western Australia (the 'Entity') applies Australian Accounting Standards - Simplified Disclosures as set out in AASB 1053 Application of Tiers of Australian Accounting Standards

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures 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 Parliament of Western Australia and is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards

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, 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.

2 Summary of Significant Accounting Policies

(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, 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 profit or loss.

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.

Notes to the Financial Statements
For the Year Ended 30 June 2023

2 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 Equipment	10 - 33%
Leasehold Improvements	33%

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

Gains and losses on disposals are determined by comparing net 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 instruments are recognised initially on the date that the Entity becomes party to the contractual provisions of the instrument. For financial assets, this is 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 (except for trade receivables) 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.

Financial assets

Financial assets are subsequently measured at

- amortised cost,
- fair value through profit or loss, or
- fair value through other comprehensive income

Measurement is on the basis of two primary criteria,

- the contractual cash flow characteristics of the financial assets, and
- the business model for managing the financial assets

Architects Board of Western Australia

ABN: 79 638 751 988

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (continued)

(c) Financial instruments (continued)

A financial asset that meets the following conditions is subsequently measured at amortised cost

- the financial asset is managed solely to collect contractual cash flows, and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss

The entity's financial assets measured at amortised cost comprise of cash and cash equivalents in the statement of financial position

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss

Financial liabilities

The Entity measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method

The financial liabilities of the Entity comprise trade payables

(d) 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

(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 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

(f) Employee benefits

Short-term employee benefits

Provision is made for the Entity's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Architects Board of Western Australia

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Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (continued)

(f) Employee benefits (continued)

Other long-term employee benefits

The entity classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employee renders the related service. Provision is made for the entity's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Upon measurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The entity's obligations for long-term employee benefits are presented as non-current liabilities in the statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least another 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

(g) Revenue and other income

The Entity applies AASB 15 *Revenue from Contracts with Customers* ("AASB 15") and AASB 1058 *Income of Not-for-Profit Entities* ("AASB 1058").

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Entity expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows

- 1 Identify the contract with the customer
- 2 Identify the performance obligations
- 3 Determine the transaction price
- 4 Allocate the transaction price to the performance obligations
- 5 Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for the rendering of service corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability

None of the revenue streams of the Entity have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Architects Board of Western Australia

ABN: 79 638 751 988

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (continued)

(g) Revenue and other income (continued)

Rendering of services

Revenue in relation to rendering of service for an examination is recognised at a point in time when the given performance obligation is met.

Member's registration and licensing period runs from 1 July to 30 June each year and are recognised over time as this is when the performance obligation is met, and when members receive and consume the benefits of the services as the entity provides them. The revenue recognition model is based on the time elapsed output method.

A receivable in relation to these services is recognised when a bill has been issued, as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

Interest revenue

Interest revenue is recognised using the effective interest method.

(h) Leases

At inception of a contract, the Entity assesses whether a lease exists.

At the lease commencement, the Entity recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Entity believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Entity's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Entity's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Entity has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Entity recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Architects Board of Western Australia

ABN: 79 638 751 988

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Summary of Significant Accounting Policies (continued)

(i) 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

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(j) Comparative Amounts

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

(k) New and Amended Accounting Standards adopted by the Entity

AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

The entity adopted AASB 2020-3, which makes small amendments to a number of small standards including the following AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141. The adoption of the amendment did not have any material impact on the financial statements.

3 Critical Accounting Estimates and Judgments

The Entity make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known the actual results may differ from the estimates

The significant estimates and judgements made have been described below.

Key estimates - useful lives of plant and equipment

As described in Note 2(b), the entity reviews the estimated useful lives of plant and equipment at the end of each annual reporting period

Key judgments - performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

Architects Board of Western Australia

ABN: 79 638 751 988

Notes to the Financial Statements

For the Year Ended 30 June 2023

3 Critical Accounting Estimates and Judgments (continued)

Key judgments - employee benefits

For the purpose of measurement, AASB119 *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. As the Entity expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows, the entity believes that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

4 Revenue and Other Income

	Note	2023 \$	2022 \$
Revenue from contracts with customers (AASB 15)			
- Natural person fees		408,420	345,089
- Corporation fees		149,041	120,844
- Examination fees		63,100	40,200
- Other revenue		1,358	1,131
Total revenue		621,919	507,264

5 Result for the Year

The result for the year includes the following specific expenses

Depreciation of plant and equipment	17,282	11,407
Short-term lease expense and outgoings	969	19,207

6 Cash and cash equivalents

Cash at bank and in hand	730,482	292,584
Short-term bank deposits	272,972	523,300
	11	
	1,003,454	815,884

7 Plant and equipment

Office furniture and equipment		
At cost	42,791	39,075
Accumulated depreciation	(36,740)	(35,027)
Total office furniture and equipment	6,051	4,048
Leasehold Improvements		
At cost	81,944	81,944
Accumulated depreciation	(81,944)	(81,944)
Total plant and equipment	6,051	4,048

Architects Board of Western Australia
ABN: 79 638 751 988

Notes to the Financial Statements
For the Year Ended 30 June 2023

7 Plant and equipment (continued)

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	Total
	\$	\$
Balance at the beginning of year	4,048	4,048
Additions	3,716	3,716
Depreciation expense	(1,713)	(1,713)
Balance at the end of the year	6,051	6,051

8 Leases

Right-of-use assets

	Buildings	Total
	\$	\$
Year ended 30 June 2023		
Depreciation charge	(15,569)	(15,569)
Additions to right-of-use assets	101,904	101,904
Balance at end of year	86,335	86,335

The lease relates to premises at 33 Broadway Nedlands, Western Australia and expires on 22 July 2025. The Entity has an option to extend the lease for another 3 years expiring on 22 July 2028.

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2023					
Lease liabilities	19,876	81,160	-	101,036	88,357

Architects Board of Western Australia

ABN: 79 638 751 988

Notes to the Financial Statements

For the Year Ended 30 June 2023

8 Leases (continued)

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expense on lease liabilities and short-term leases or leases of low value assets are shown below:

	2023	2022
	\$	\$
Interest expense on lease liabilities	4,672	-
Premises - Contractual amounts	969	19,207
Depreciation - right-of-use - buildings	15,569	-
	<u>21,210</u>	<u>19,207</u>

9 Trade and other payables

	Note		
CURRENT			
Trade payables	11	17,471	10,123
GST/PAYG payable		4,583	2,038
		<u>22,054</u>	<u>12,161</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

10 Employee Benefits

CURRENT			
Provision for long service leave		39,880	1,440
Provision for annual leave		45,624	42,006
		<u>85,504</u>	<u>43,446</u>
NON-CURRENT			
Provision for long service leave		2,201	37,001
		<u>2,201</u>	<u>37,001</u>

Provision for employee benefits represents amounts accrued for sick leave, annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement. The non-current portion of this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave taken is based on historical data. The measurement and recognition criteria relating to employee benefits have been disclosed in Note 2(f) to this report.

Architects Board of Western Australia
ABN: 79 638 751 988

Notes to the Financial Statements
For the Year Ended 30 June 2023

11 Financial Risk Management

The entity's financial instruments consist mainly of cash at bank, short-term deposits, receivables and accounts payable

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows

	2023	2022
Note	\$	\$
Financial Assets		
Cash and cash equivalents	6	1,003,454
		815,884
Total financial assets at amortised cost		<u>1,003,454</u> <u>815,884</u>
Financial Liabilities		
Financial liabilities at amortised cost		
Trade and other payables	9	17,471
		10,123
Total financial liabilities		<u>17,471</u> <u>10,123</u>

12 Related Party Information

Board members are entitled to receive fees for attendance at Board meetings
Attendance fees received by Board members

33,042	30,896
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Some Board members are employed within or as directors of entities influenced by the regulatory activities of the entity, and as such these members pay registration fees

No other related party transactions exist that require disclosure.

13 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Entity is \$ 189,423 (2022 \$ 179,067).

14 Auditors' Remuneration

Remuneration of the auditor Dry Kirkness for
- Audit of the financial statements

9,021	9,028
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15 Contingencies

The entity 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 2023

	2023	2022
	\$	\$
16 Cash Flow Information		
(a) Reconciliation of cash		
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	<u>1,003,454</u>	<u>815,884</u>
(b) Reconciliation of result for the year to cashflows from operating activities		
Reconciliation of net surplus/(deficit) to net cash (used in)/provided by operating activities		
Surplus/(deficit) for the year	170,400	(9,127)
Cash flows excluded from surplus/(deficit) attributable to operating activities		
Non-cash flows in (deficit)/surplus		
Depreciation and amortisation expense	17,282	11,407
Changes in assets and liabilities		
- increase/(decrease) in trade and other payables	9,893	(15,334)
- increase/(decrease) in employee benefits	<u>7,258</u>	<u>7,819</u>
Cashflow from operations	<u>204,833</u>	<u>(5,235)</u>
(c) The entity has no credit standby or financing facilities in place		

17 Events Occurring After the Reporting Date

The financial report was authorised for issue on 17 October 2023 by the Board

No other 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.

18 Entity Details

The principal place of business is
33 Broadway, Nedlands Western Australia 6009

19 Segment Reporting

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