



# Architects Board of Western Australia

Annual Report

July 2016 – June 2017

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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 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 for Commerce 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 Decision Regulatory Impact Statement (DRIS), incorporating analysis of all submissions in response to the CRIS, is in the process of being finalised by the Government. The DRIS will outline the recommendations of the review and the Government's preferred options for implementation, following which a final report of the review will be prepared and presented to Parliament, in accordance with section 81 of the Act.

## 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 December. 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:

**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 and providing outsourced management services to industry associations, not for profit groups and small business.

**Neil Cownie** is an architect Board member who was elected to the Board in 2015. Neil has been a practising architect since 1994 and started his own architectural practice in 2009, specialising in residential, commercial, hospitality, interior design and urban planning projects. He is also a member of the Australian Institute of Architects.

**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.

**Dr Sharon Ivey** is a consumer representative on the Board, appointed by the Minister for Commerce in 2014. She practised as a commercial litigation solicitor in Perth for over 25 years until February 2014, working in various national and WA commercial law firms. Sharon also served as a Ministerial appointee to the Consumer Product Safety Committee (WA) for over 14 years.

**Sarah McGann** is an appointed Board member, appointed to the Board in 2012. Sarah is an architectural academic and researcher, 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 University from 2009 to 2011. She has been invited to participate in national accrediting panels for Monash University, University of Sydney and as an External Examiner for UWA. She is currently the Dean of Arts and Sciences at the University of Notre Dame and an Adjunct Professor at UWA.

**Isla McRobbie** is a consumer representative on 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 practices in the building, construction and infrastructure sectors and is currently a partner at law firm Jackson McDonald.

**Leigh Robinson** is an architect Board member and was elected to the Board in 2013. He has been a practising registered architect since 1983 and is a founding Director of Taylor Robinson which was established in 1995. Leigh was made a Fellow of the Australian Institute of Architects in 1999. He is also a committee member of the Association of Consulting Architects – a position held since 2014.

**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, 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 and Chair of the Board from July 2014. John is an examiner for the Architectural Practice Examination. He has been practising as an architect for over 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.

**Ante Zubac** is an architect Board member who was elected to the Board in 2015. He has broad professional experience gained over 25 years practising as an architect in Croatia, the USA and Australia. Ante obtained his BArch Diploma in Architecture and Engineering from the University of Sarajevo, his Masters of Architecture from the University of Houston, Texas and a LEED AP accreditation from New York. He is registered as an architect in both New York and Western Australia. Ante runs his own architectural practice and is a passionate advocate for the architectural profession.

### Board Meeting Attendances for Financial Year ended 30 June 2017

Name	Jul	Aug	Sep	Oct	Nov	Jan	Feb	Mar	Apr	May	Jun	Total
J Cooper	√	√	√	√	√	√	√	√	√	√	√	11/11
N Cownie	√	√	√	√	√	√	√	√	√	√	√	11/11
B Gadsdon	√	LA	√	√	√	√	√	√	√	√	LA	9/11
S Ivey	√	√	√	√	√	√	√	√	√	LA	√	10/11
S McGann	LA	√	√	√	√	LA	√	√	√	LA	√	8/11
I McRobbie	√	√	Ap	√	LA	√	√	√	Ap	√	√	8/11
L Robinson	√	Ap	LA	√	√	√	√	√	√	√	√	9/11
M Stockton	√	√	LA	Ap	√	√	√	√	LA	√	√	8/11
J Taylor	√	LA	√	√	√	√	√	√	√	√	√	10/11
A Zubac	√	√	√	√	√	√	√	√	√	√	√	11/11

Ap - apology

LA – leave of absence

### Board Sub-Committees

The Board 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*. The Policy Committee meets three times a year at a minimum (reviewing, and updating, at least five to six policies on each occasion) and then whenever required.

**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 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. The CPD Committee makes recommendations to the Board with regard to architects who do not appear to have fulfilled their 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 make recommendations regarding staffing and human resources matters, such as salary reviews and recruitment.

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 Panels** – there are two Graduate Awards presented each year (one to a UWA graduate and one to a Curtin graduate) so two new judging panels are established each year.

**Strategic Planning Review Committee** – this committee took all of the information from the Board's two strategic planning sessions and developed/finalised the Board's strategic plan, which was then approved by the whole Board.

**Architects Act 2004 Review Committee** – this committee was responsible for compiling the Board's submission in response to the CRIS and continues to be responsible for all work related to the on-going review of the Act, such as meeting with the Building Commission regarding the DRIS etc....

**ANZAPAP Review Committee** – the Australian & New Zealand Architecture Program Accreditation Procedure (ANZAPAP) describes the process by which architecture programs in Australia and NZ are reviewed for accreditation. The ANZAPAP recently underwent a review process to which the Board was required to provide feedback. A committee was therefore established to develop the Board's response.

**Education Committee** – this committee is convened, as required, to deal with matters regarding education such as assessing the equivalence of qualifications. One Board member (currently Sarah McGann) also represents the Board at meetings of the profession regarding education (such as the Australian Institute of Architects Education Committee).

## 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 2016, 1357 architects were on the register, of which 1116 were practising architects and 241 were non-practising architects. At the end of the year, there were 1333 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 2016	1116	241	1357
Deletions due to resignation, removal for non-payment or deceased	- 115	- 50	- 165
Movement between divisions 1 & 2	+ 3	+ 38	+ 41
New registrations and re-registrations	+ 93	+ 7	+ 100
Registered architects at 30 June 2017	1097	236	1333

Of the 1333 registered architects, 285 are female and 1048 are male. The number of registered architects decreased by 24 during the reporting period.

### *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 2016, 252 licensed corporations were on the register. At the end of the year, there were 239 licensed corporations on the register. The following alterations were made to the register:

Details	Number
Licensed corporations at 30 June 2016	252
Ceased operations or removal for non-payment	- 43
New licences and restored licences	+ 30
Licensed corporations at 30 June 2017	239

The number of licensed corporations decreased by 13 during the reporting period.

## 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. The accreditation of each architecture course is carried out on a five yearly basis, interspersed with interim visits to the schools of architecture to ensure that the standard of graduates is acceptable to registration authorities. In WA, the schools of architecture at Curtin University and the University of Western Australia offer accredited courses for the purposes of registration.

In 2014, the Curtin University course was accredited until 2017, subject to annual interim panel visits. The last interim panel visit occurred in October 2016 and the Board accepted the interim panel's report. A national visiting panel accreditation assessment is scheduled to occur in October 2017.

Curtin University has also implemented a new on-line Master of Architecture course for which it will be seeking accreditation. This on-line course was subject to an initial preliminary assessment panel (PAP) visit in September 2014 and a further PAP visit in November 2015. The course has not yet been accredited by the Board.

As the University of Western Australia was implementing a new Masters of Architecture course, the Board agreed to extend the existing course accreditation for a further two years until 31 December 2016. An accreditation visit for the new course was undertaken in September 2016. The Board accepted the report of the national visiting panel and accredited the new Masters of Architecture course for 5 years, until 31 December 2021.

### *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 was through the Review of Academic Equivalence (RAE) or Review of Graduate Equivalence (RGE) processes conducted by the Architects Accreditation Council of Australia (AACA). The RAE was the assessment of overseas qualifications through an interview process in which the interviewers examined the content of the course leading to the qualification to determine the extent to which it delivered the required competencies. The RGE was the assessment of overseas qualifications through an interview process in which the interviewers examined the content of a portfolio of work experience to determine the extent to which it delivered the required competencies.



The RAE and RGE processes were replaced by the AACA with the Overseas Qualification Assessment (OQA) process on 22 June 2015. 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 RAE, RGE and OQA processes 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, two people applied for the Board's determination on the equivalence of their qualifications following completion of an RAE, RGE or OQA process. The Board found the qualifications of both candidates to be equivalent to an architectural education course that has been accredited by the Board under section 10(c) of the Act, 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 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, one candidate applied for the Board's determination on their standard of practice following completion of the NPrA. The Board determined that this candidate had attained an acceptable standard in relation to the practice of architecture in that they had satisfied the requirements of regulation 12(a)(iii) of the *Architects Regulations 2005*, which is the standard required for registration in Western Australia.

## ***Architectural Practice Examination***

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

Two series of examinations were conducted during the reporting year (August/October 2016 and April/May 2017). A total of 39 candidates were admitted to the examination, of which 30 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 Sally Matthews who is the Board's State Convenor for the Architectural Practice Examination.

Simon Bodycoat	Caroline Di Costa	John Monger
Eamon Broderick	Garry Lawrence	Elizabeth Pracilio
Gavin Broom	Laurence Lim	Kerie Tang
Bruce Callow	Helen Marchesani	John Taylor
Anthony Casella	Sally Matthews	Simon Venturi

### ***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.

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 Chairperson and Registrar are members of the AACA.

## Awards and Prizes

### *Architects Board Award*

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

The Board Award is not intended to recognise the successful career of an architect, achievement in building design or academic excellence. Rather, it is awarded to recognise special endeavours outside of those considered to be the normal business activities of an architect, which may otherwise go unrecognised.

The recipient of the Architects Board Award in 2016 was Pat Pinder who has been a member of the architectural profession for over 50 years and has, throughout that time, made a significant contribution to the profession, particularly in the field of architectural education.

Mr Pinder was honoured with life fellowship of the Australian Institute of Architects (AIA) in 2006 after having served for many years as a Chapter Councillor and WA Chapter State President. During his time with the AIA, he was responsible for, amongst other things, establishing and personally running the Practice of Architecture Learning Series (PALS) program to assist graduates seeking registration as an architect and he continues to act as a PALS tutor to this day. He also served as Chair of the AIA's National Education Committee and oversaw the development of the new architecture program accreditation procedure.

His commitment to architectural education continued with his involvement in revising the curriculum for the professional practice stream of the architecture program at Curtin University and participating as a teacher, and tutor, of that program for several years.

He has also served the Board as an examiner for the Architectural Practice Examination and assisted the Board with the development of its Continuing Professional Development framework. He was also a member of the Building Disputes Tribunal, the Builders Registration Board and the City of South Perth Design Advisory Committee for many years.

Mr Pinder continues to serve the profession today as a current senior sessional member of the State Administrative Tribunal in which capacity he has demonstrated his skills and knowledge of architecture and contract law and has presided over many important cases. He also currently acts as an assessor for the Architects Accreditation Council of Australia.

### *Education Prizes*

The Board sponsors two student prizes - one for the University of Western Australia and one for Curtin University. The Architects Board Graduate Award rewards the excellence of a top performing final year student from each University who, in the opinion of the Faculty and Board, is most likely to benefit from travel or further study. Each prize is valued at \$5,000.

The recipient of the 2016 Architects Board Graduate Award from the University of Western Australia was Mr Bao Quoc Dang. The 2016 winner from Curtin University will be decided in the 2017/2018 reporting period.

## Complaints and Offences

### *Complaints*

The Board received one new complaint in 2016/17 alleging that an architect had acted incompetently. The matter has been deferred until other legal processes that are currently underway have been resolved.

The complaint received during the 2015/16 reporting period was still on-going as at 30 June 2017.

One matter from the 2014/15 reporting period was deferred until other legal processes that were currently underway had been resolved. The matter continues to be deferred as the legal processes are still on-going.

### *Offences*

The use of the title “architect” in Western Australia is restricted by the Act 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 2016/17, a total of 12 individuals or organisations were advised that they were in contravention of the Act by holding themselves out to be architects or offering architectural services.

## Administration

### *Staff*

Registrar	Lisa Edwards
Administration Officer	Olivia Merredew

### *Contact Details*

Architects Board of WA  
33 Broadway  
NEDLANDS WA 6009

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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

### *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	AACA Attendances
Chair	John Taylor	12 months	\$4,200	\$4,242	\$1,953
Deputy Chair	Leigh Robinson	12 months	\$2,556		
Member	Janet Cooper	12 months	\$3,124		
Member	Neil Cownie	12 months	\$3,260		
Member	Bob Gadsdon	12 months	\$2,556	\$2,248	
Member	Sharon Ivey	12 months	\$2,840	\$568	
Member	Sarah McGann	12 months	\$2,272		\$420
Member	Isla McRobbie	12 months	\$2,272		
Member	Margaret Stockton	12 months	\$2,272	\$284	
Member	Ante Zubac	12 months	\$3,124		
Sub-totals:			\$28,476	\$7,342	\$2,373
TOTAL:					\$38,191

### *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 2016/17 was \$1,178.89.
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) - \$906.16; and
  - research conducted through Survey Monkey - \$272.73.

### *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 2016 to 30 June 2017.

## 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 Board is committed to having a workplace that is free of work-related injuries and diseases, and will assist injured workers to return to work as soon as medically appropriate.

The Board reviewed its occupational safety and health (OSH) policy in 2015 and adopted an amended policy on 16 June 2015. The policy will next be reviewed in the 2017/2018 reporting period. The OSH policy has been communicated directly with all staff members by the Registrar.

As the Board is a small organisation, any OSH 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 OSH management systems.

The Board's current injury management policy was adopted on 2 July 2013 and is due for review in July 2018. The Board has a documented injury management system in place, 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 2016/17 is summarised below.

Measure	Actual Results		Results Against Target	
	2015-16	2016-17	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 occupational safety, health and injury management responsibilities	0%	0%	80%	Below target

# **Audited Financial Statements 2016-17**

# Architects Board of Western Australia

ABN: 79 638 751 988

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For the Year Ended 30 June 2017

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# Architects Board of Western Australia

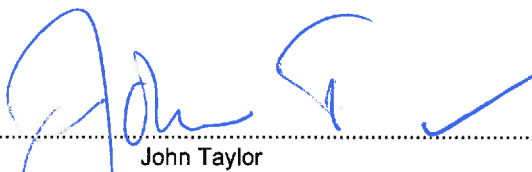
ABN: 79 638 751 988

## Statement by the Board


In the opinion of the Board the financial report as set out on pages 5 to 18:

1. Presents fairly, the financial position of the Architects Board of Western Australia as at 30 June 2017 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:

Chairperson .....   
John Taylor

Deputy Chairperson .....   
Leigh Robinson

Registrar .....   
Lisa Edwards

Dated 19 / 9 / 17

## INDEPENDENT AUDITOR'S REPORT

To the members of 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 2017, 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.

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 2017 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*.

### 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* (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 – 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 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 intend 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.

Date: 19<sup>th</sup> September 2017  
West Perth  
Western Australia



**DRY KIRKNESS**



**B ROTHMAN**  
Partner

# 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 2017

		2017	2016
	Note	\$	\$
Revenue	2	435,153	474,566
Consultant fees		(13,958)	(14,717)
Depreciation and amortisation expense	3	(5,720)	(5,077)
Employee benefit expenses		(212,590)	(221,936)
Examination fees		(33,727)	(50,311)
Legal fees		(16,254)	-
Prizes, certificates and Board awards		(11,601)	(27,241)
Other expenses from ordinary activities		(97,409)	(109,299)
<b>Surplus before income tax</b>		<b>43,894</b>	<b>45,985</b>
Income tax expense	1(b)	-	-
<b>Surplus for the year</b>		<b>43,894</b>	<b>45,985</b>
Other comprehensive income, net of tax		-	-
<b>Total comprehensive income for the year</b>		<b>43,894</b>	<b>45,985</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 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	655,121	603,668
Other assets		-	7
TOTAL CURRENT ASSETS		<u>655,121</u>	<u>603,675</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	<u>4,510</u>	10,230
TOTAL NON-CURRENT ASSETS		<u>4,510</u>	<u>10,230</u>
TOTAL ASSETS		<u><u>659,631</u></u>	<u><u>613,905</u></u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	6	9,644	11,851
Employee benefits	7	16,015	12,211
Other liabilities		235	-
TOTAL CURRENT LIABILITIES		<u>25,894</u>	<u>24,062</u>
TOTAL LIABILITIES		<u>25,894</u>	<u>24,062</u>
NET ASSETS		<u><u>633,737</u></u>	<u><u>589,843</u></u>
<b>EQUITY</b>			
Accumulated Funds		<u>633,737</u>	<u>589,843</u>
TOTAL EQUITY		<u><u>633,737</u></u>	<u><u>589,843</u></u>

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 2017

2017

	<b>Accumulated Funds</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2016</b>	<b>589,843</b>	<b>589,843</b>
Surplus attributable to the entity	<b>43,894</b>	<b>43,894</b>
<b>Balance at 30 June 2017</b>	<b>633,737</b>	<b>633,737</b>

2016

	<b>Accumulated Funds</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2015</b>	543,858	543,858
Surplus attributable to the entity	45,985	45,985
<b>Balance at 30 June 2016</b>	<b>589,843</b>	<b>589,843</b>

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 2017

	2017	2016
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from registrants	424,927	459,168
Interest received	10,528	15,442
Payments to suppliers	(173,009)	(201,619)
Payments to employees	(210,993)	(218,431)
Net cash provided by operating activities	12(b) <u>51,453</u>	<u>54,560</u>
Net increase in cash and cash equivalents held	51,453	54,560
Cash and cash equivalents at beginning of year	603,668	549,108
Cash and cash equivalents at end of financial year	12(a) <u><u>655,121</u></u>	<u><u>603,668</u></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 2017

### 1 Summary of Significant Accounting Policies

#### (a) Basis of Preparation

Architects Board of Western Australia (the 'Entity') applies Australian Accounting Standards - Reduced Disclosure Requirements 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 - 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 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 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.

#### (b) 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.

#### (c) 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 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(e) 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 2017

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

#### (c) 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

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

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

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

#### (d) 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 2017

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

#### (d) 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.

##### 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.

#### (e) 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.

#### (f) 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.

#### (g) 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.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Summary of Significant Accounting Policies

For the Year Ended 30 June 2017

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

#### (h) 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.

##### 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.

#### (i) 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.

#### (j) 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 renewal of registration fees 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 2017

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

#### (k) 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.

#### (l) 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 2017

### 2 Revenue and Other Income

	2017	2016
	\$	\$
Operating activities:		
- Natural person fees	287,075	296,678
- Corporation fees	108,280	114,113
- Examination fees	27,777	46,659
- Other revenue	1,493	1,674
	<u>424,625</u>	<u>459,124</u>
Non-operating activities:		
- Interest income	10,528	15,442
<b>Total Revenue</b>	<u><u>435,153</u></u>	<u><u>474,566</u></u>

### 3 Result for the Year

The result for the year includes the following specific expenses

Depreciation of plant and equipment	5,720	5,077
Rental expense on operating leases:		
- Minimum lease payments	15,354	16,542

### 4 Cash and cash equivalents

Cash at bank and in hand	138,525	97,437
Short-term bank deposits	516,596	506,231
	<u><u>655,121</u></u>	<u><u>603,668</u></u>

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2017

	2017	2016
	\$	\$
<b>5 Property, plant and equipment</b>		
Office furniture and equipment		
At cost	31,771	31,771
Accumulated depreciation	<u>(27,261)</u>	<u>(21,541)</u>
Total office furniture and equipment	<u>4,510</u>	10,230
Leasehold Improvements		
At cost	39,325	39,325
Accumulated depreciation	<u>(39,325)</u>	<u>(39,325)</u>
Total leasehold improvements	<u>-</u>	<u>-</u>
<b>Total plant and equipment</b>	<u><u>4,510</u></u>	<u>10,230</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	10,230	-	10,230
Depreciation expense	<u>(5,720)</u>	<u>-</u>	<u>(5,720)</u>
<b>Balance at the end of the year</b>	<u><u>4,510</u></u>	<u>-</u>	<u><u>4,510</u></u>

**6 Trade and other payables**

**CURRENT**

Trade payables	9,644	8,909
Sundry payables and accrued expenses	<u>-</u>	<u>2,942</u>
	<u><u>9,644</u></u>	<u>11,851</u>

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

	Note	
Trade and other payables:		
- total current	<u>9,644</u>	11,851
	<u>9,644</u>	<u>11,851</u>
Less:		
Other payables (net amount of GST payable)	<u>(4,432)</u>	<u>(3,139)</u>
Financial liabilities as trade and other payables	8 <u><u>5,212</u></u>	<u>8,712</u>

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2017

	2017	2016
	\$	\$
<b>7 Employee Benefits</b>		
CURRENT		
Provision for annual and sick leave	<u>16,015</u>	12,211
	<u><u>16,015</u></u>	<u><u>12,211</u></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 1(h) to this report.

## 8 Financial Risk Management

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

	<b>Note</b>		
<b>Financial Assets</b>			
Cash and cash equivalents	4	<u>655,121</u>	603,668
<b>Total financial assets</b>		<u><u>655,121</u></u>	<u><u>603,668</u></u>
<b>Financial Liabilities</b>			
Financial liabilities at amortised cost			
Trade and other payables	6(a)	<u>5,212</u>	8,712
<b>Total financial liabilities</b>		<u><u>5,212</u></u>	<u><u>8,712</u></u>



# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2017

	2017	2016
	\$	\$

### 9 Commitments

#### Operating Leases

Minimum lease payments under non-cancellable operating leases:

- not later than one year	1,148	18,425
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The operating lease relates to premises at 33 Broadway Nedlands, Western Australia which expired on 23 July 2017 and renewal for a further term is under negotiation.

### 10 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.

### 11 Related Party Information

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

Attendance fees received by Board members	<u>28,476</u>	<u>28,337</u>
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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.

### 12 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>655,121</u>	<u>603,668</u>
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# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2017

	2017	2016
	\$	\$
<b>12 Cash Flow Information (Continued)</b>		
<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	43,894	45,985
Non-cash flows in surplus:		
- depreciation	5,720	5,077
Changes in assets and liabilities:		
- (increase)/decrease in other assets	7	(7)
- increase in income in advance	235	-
- increase/(decrease) in trade and other payables	(2,207)	8,224
- increase/(decrease) in employee benefits	3,804	(4,719)
Cashflow from operations	<u>51,453</u>	<u>54,560</u>

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

### 13 Events Occurring After the Reporting Date

The financial report was authorised for issue on 19 September 2017 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 Entity Details

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

### 15 Segment Reporting

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