



# Architects Board of Western Australia

Annual Report

July 2023 – June 2024

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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) has recently finalised the drafting of amendments to the legislation in order to give effect to the first raft of recommended changes which are expected to come into effect within the 2024/25 reporting period.

## 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 and appointed as Board Chair in 2023. Ali has 25 years of industry experience and has worked as a sole practitioner, a director of a medium-size architectural practice and an associate at a large commercial practice. Ali is currently working for the WA State Government as a health infrastructure specialist. Ali was previously a Board member at St Catherine's College and a representative on the WAPC Central Perth Planning Committee. She is a graduate of the Australian Institute of Company Directors.

**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 and, in 2023, was appointed as a Fellow of the Australian Institute of Architects. After graduating from the University of Western Australia with a Bachelor of Architecture, David has built a career in designing and delivering public infrastructure, with a particular focus on education projects. He is an active participant in the architectural profession, engaging with universities providing architectural courses, mentoring and the wider construction industry.

**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 and is a current Committee member of the Order of Australia Association (WA Branch). She is also a member of the Red Cross's Lady Lawley Management Committee and is the current President of the Maylands Tennis Club.

**Fiona Hogg** was nominated as a Board member by the Australian Institute of Architects (AIA) (WA Chapter) and appointed to the Board in 2023. Fiona is a registered architect and AIA Fellow who currently works for the Department of Finance in the Major Projects directorate as a Senior Project Director responsible for the delivery of complex projects on behalf of the State Government. Her previous roles have included director/owner of a private architectural practice and a lecturer at UWA. Fiona has been a member of the Master Planning & Infrastructure Committee for PLC since 2018 and was previously a member of the Planning Committee to the Property Council WA and a Government representative to the State Design Review Panel.

**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 litigation practice, including Australian Consumer Law, Sharon served as a Ministerial appointee to the Consumer Product Safety Committee (WA) for over 14 years during that time. She holds a BA (Hons) (Humanities) from Stanford University, a Maitrise (Masters) from the University of Paris

(France), a PhD from the University of California (Berkeley) and an LLB (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.

**Joshua Mangan** is an architect Board member who was elected to the Board in 2023. Whilst completing his studies at the University of Melbourne and the University of Western Australia, he concurrently worked in practice and construction, both nationally and internationally. Josh is an active industry member, participating in professional practice delivery with the Western Australian Schools of Architecture, and being a member of the University of Melbourne alumni mentoring programme. He is an Associate Director at the architectural practice of TRCB.

### Board Meeting Attendances for Financial Year ended 30 June 2024

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	√	LA	√	√	√	√	√	√	√	√	√	10/11
F Hogg	√	√	√	Ap	√	√	√	√	√	Ap	√	9/11
S Ivey	√	√	√	√	√	√	√	√	√	√	√	11/11
T Jones	√	√	LA	√	√	√	√	Ap	√	Ap	√	8/11
F Mancini	√	√	√	LA	√	√	√	√	√	√	√	10/11
J Mangan	√	Ap	√	LA	√	√	√	√	√	√	√	9/11

Ap - apology

LA – leave of absence

## **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 cyber security, offences, external audits and financial reporting, risk management and governance generally.

# Architect Registration in Western Australia

## Natural Persons

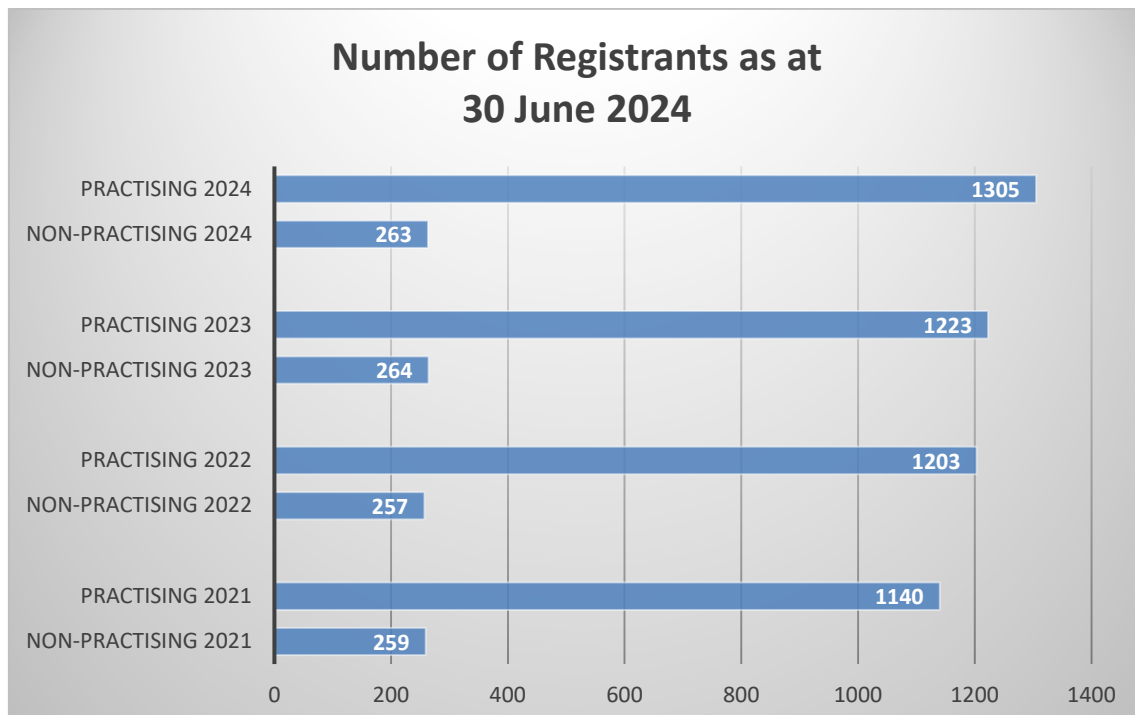
There are two divisions of the register - division 1 for registered persons who are currently practising architecture in Western Australia (WA), and division 2 for registered persons who are not currently practising architecture in WA.

On 30 June 2023, 1487 architects were on the register, of which 1223 were practising architects and 264 were non-practising architects. At the end of the reporting period, there were 1568 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 2023	1223	264	1487
Deletions due to resignation, removal for non-payment or deceased	- 38	- 32	- 70
Movement between divisions 1 & 2	- 43 + 28	- 13 + 43	- 56 + 71
New registrations and re-registrations	+ 135	+ 1	+ 136
Registered architects at 30 June 2024	1305	263	1568

Of the 1568 registered architects, 459 are female and 1109 are male. The number of registered architects increased by 81 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.



## Automatic Mutual Recognition

On 1 July 2022, Automatic Mutual Recognition (AMR) was introduced in WA in relation to architects.

AMR allows individuals to use their home state occupational registration to work in participating Australian states and territories, without needing to apply for registration, or pay fees, in the host state. Only architects registered in Australia, and whose home state has adopted AMR, can use AMR – an architect registered in New Zealand or other countries is not able to rely on registration in their country of origin under AMR. Similarly, an architect from a state that has not adopted AMR (Queensland being the only one) is not entitled to rely on AMR. AMR does not apply to architectural corporations.

To access AMR, practitioners must notify the Board of their intention to practise in Western Australia and meet public protection requirements. For architects, this means they must demonstrate that they have professional indemnity insurance (PII) coverage to work in Western Australia.

Whilst initial take-up of AMR was low, the Board is now seeing more architects avail themselves of the AMR scheme. In the 2022/23 reporting period, the Board received 29 notifications of intention from architects to practice in WA. In the current reporting period, the Board received 58 notifications. Accordingly, there are currently 87 architects practising in WA under the AMR scheme.

## Corporations

Under the Act, the Board may grant a licence to a corporation which confers, on the licensee, the right to practise architecture in WA 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.

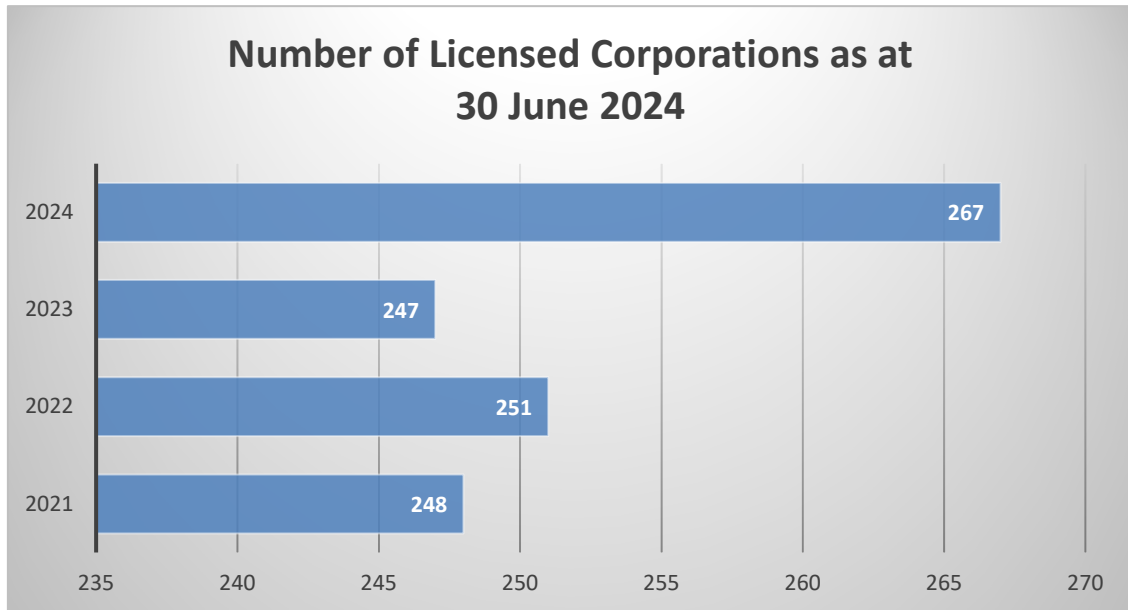
On 30 June 2023, 247 licensed corporations were on the register. At the end of the reporting period, there were 267 licensed corporations on the register. The following alterations were made to the register:

Details	Number
Licensed corporations at 30 June 2023	247
Ceased operations or removal for non-payment	- 8
New licences and restored licences	+ 28
Licensed corporations at 30 June 2024	267

The number of licensed corporations increased by 20 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. The current requirements consist of a five-year Architecture qualification 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 to the Board on whether, and (if so) 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, currently offer accredited programs for the purposes of registration; Curtin University (which provides both a traditional and an on-line program), the University of Notre Dame and the University of Western Australia.

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.

Following a request from Curtin to synchronise the accreditation process for both of its programs, the Board agreed to reduce the accreditation of the traditional program by one year and to extend the accreditation of the online program for one year so that both are now currently accredited to 31 December 2025.

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. The program underwent another ARP in November 2023, and the Board accepted the recommendation of the Panel and accredited the program for 5 years until December 2028.

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 both 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 of a qualification. The Board considers the AACA's recommendation in making its decision about equivalence.

During the reporting period, four candidates applied for the Board's determination on the equivalence of their qualifications following completion of an OQA process. In each case, the Board determined that the relevant 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 who hold a qualification assessed as not being equivalent to an accredited qualification, but who 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 to the Board 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

the candidate 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 WA is the successful completion of the Architectural Practice Examination (APE). Two series of examinations were conducted during the reporting year (September/November 2023 and April/June 2024). A total of 68 candidates were admitted to the examination of which 55 were successful.

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

Simon Bodycoat	Suzanne Hunt	Nikki Ann Ross
Gavin Broom	Tanya Jones	Michael Spight
Bruce Callow	Garry Lawrence	Kerie Tang
Jennifer Ching	Laurence Lim	Cynthis Teng
Caroline Di Costa	Nathan Limpus	Simon Venturi
Paul Edwards	Kym MacCormac	Brian Wright
Lynette Gardiner	Sally Matthews	

### ***Continuing Professional Development***

In order to renew their registration each year, all architects in WA 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 Continuing Professional Development (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.

## Complaints and Offences

### Complaints

The Board did not receive any new complaints during the 2023/24 reporting period. There were no on-going matters as each of the previous complaints 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 2023/24, the Board informed a total of 10 individuals or organisations that they were in contravention of the Act by holding themselves out to be architects or offering architectural services and required the offending individuals or organisations to remedy the situation.

## Emerging Issues and Workload Forecast

### Emerging Issues

Registration levels continue to remain relatively stable with a small increase in both the number of natural persons registered by the Board and 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. The Board is now seeing more architects (from whom it previously received registration income) avail themselves of the AMR scheme and this loss of income may 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 recently met with government representatives to provide its feedback on a draft Bill which will set out a number of proposed changes to the Act, including a change in the name of the Board to the “Architect Registration Board of Western Australia” to more clearly elucidate its key objectives and functions and to align with the other Architect Registration Boards throughout Australia.

While any changes may impact on Board operations in the short term, once the implementation phase is completed, it is expected that the amendments will deliver operating efficiencies for the Board.

The Accreditation of Architecture Programs Procedure used across Australia is currently undergoing review and the Board is actively participating in the feedback process as part of that review. Any changes to the accreditation procedure which may result from the review have the potential to impact on Board operations.

## **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 2024/25 reporting period.

The full extent of the emerging issues outlined above (including the effects of the introduction of changes to the Board's governing legislation and potential changes to the process for accreditation for architecture programs) 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 seek to achieve operational improvement and efficiency where appropriate. The Board is committed to compliance with key Government policies and is currently in the process of developing a Cyber Security Policy.

The Board's current Strategic Plan will expire at the end of 2024 and the Board will be conducting a facilitated planning session in late 2024 to review its existing Plan and finalise a new Strategic Plan that will guide its operations through to the end of 2027.

The Board Chair, Deputy Chair and Registrar met with the Minister for Commerce, the Honourable Sue Ellery MLC, on 2 May 2024. The Board took the opportunity to update the Minister on its activities for the 2023/24 reporting period, including the on-going review of the Act, proposed reforms to WA Building Laws and the Board's work on its Code of Conduct & Ethics and Work Health & Safety Policies and Procedures.

## **Administration**

### **Staff**

Registrar	Lisa Edwards
Registration Co-Ordinator	Olivia Merredew

### **Contact Details**

Architects Board of WA  
33 Broadway  
NEDLANDS WA 6009

T: (08) 9287 9920  
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
Chair	Ali Devellerez	12 months	\$5,124	
Deputy Chair	David Gulland	12 months	\$3,349	
Member	David Ashton	12 months	\$3,349	\$309
Member	Karen Dill-Macky	12 months	\$2,556	
Member	Judith Hogben	12 months	\$3,065	
Member	Fiona Hogg	12 months	n/a	
Member	Sharon Ivey	12 months	\$3,349	\$618
Member	Tanya Jones	12 months	\$2,422	
Member	Francesco Mancini	12 months	\$3,040	
Member	Joshua Mangan	12 months	\$2,756	\$618
Sub-totals:			\$29,010	\$1,545
TOTAL:				\$30,555

### 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 2023/24 was \$970.77
2. The expenditure was incurred in the following areas:
  - Mailchimp - \$838.89
  - Wholesale SMS - \$72.22
  - Zoom - \$59.66

### 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 2023 to 30 June 2024.

## 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 2023/24 is summarised below.

Measure	Actual Results		Results Against Target	
	2022-23	2023-24	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%	100%	80%	Achieved target

# **Audited Financial Statements 2023-24**



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

**Financial Report**

**For the Year Ended 30 June 2024**

# Architects Board of Western Australia

ABN: 79 638 751 988

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For the Year Ended 30 June 2024

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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 2024 and its performance for the year ended on that date in accordance with Australian Accounting Standards - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*; and
- 2. At the date of this statement, there are reasonable grounds to believe that 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 September 2024

## 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 2024, 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 material accounting policy information 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 2024 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* 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 – AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* 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 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**

A handwritten signature in black ink, appearing to read 'B Rothman', is written over a large, stylized, light-colored scribble or watermark.

**B ROTHMAN**  
**Director**

Date: 17<sup>th</sup> September 2024  
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 2024

		2024	2023
	Note	\$	\$
Revenue	4	677,491	621,919
Finance income		11,958	4,286
Consultant fees		(10,185)	(9,810)
Depreciation and amortisation expense	5	(20,920)	(17,282)
Employee benefits expense		(263,423)	(272,246)
Examination fees		(61,154)	(69,735)
Finance leases		(4,518)	(4,672)
Other expenses from ordinary activities	5,12	(80,375)	(74,117)
Prizes, certificates and board awards		(25,852)	(7,943)
<b>Surplus before income tax</b>		<b>223,022</b>	170,400
Income tax expense	2(b)	-	-
<b>Surplus for the year</b>		<b>223,022</b>	170,400
<b>Other comprehensive income</b>			
<b>Total other comprehensive income for the year</b>		<b>-</b>	-
<b>Total comprehensive income for the year</b>		<b>223,022</b>	170,400

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 2024

	Note	2024 \$	2023 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	<u>1,237,421</u>	1,003,454
<b>TOTAL CURRENT ASSETS</b>		<u>1,237,421</u>	1,003,454
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	2,897	6,051
Right-of-use assets	8	<u>72,835</u>	86,335
<b>TOTAL NON-CURRENT ASSETS</b>		<u>75,732</u>	92,386
<b>TOTAL ASSETS</b>		<u>1,313,153</u>	1,095,840
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	23,683	22,054
Lease liabilities	8	17,202	15,551
Employee benefits	10	<u>88,768</u>	85,504
<b>TOTAL CURRENT LIABILITIES</b>		<u>129,653</u>	123,109
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	8	59,171	72,806
Employee benefits	10	<u>3,583</u>	2,201
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>62,754</u>	75,007
<b>TOTAL LIABILITIES</b>		<u>192,407</u>	198,116
<b>NET ASSETS</b>		<u>1,120,746</u>	897,724
<b>EQUITY</b>			
Accumulated funds		<u>1,120,746</u>	897,724
<b>TOTAL EQUITY</b>		<u>1,120,746</u>	897,724

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 2024

2024

	Accumulated funds	Total
	\$	\$
<b>Balance at 1 July 2023</b>	<b>897,724</b>	<b>897,724</b>
Surplus attributable to the entity	<b>223,022</b>	<b>223,022</b>
<b>Balance at 30 June 2024</b>	<b>1,120,746</b>	<b>1,120,746</b>

2023

	Accumulated funds	Total
	\$	\$
<b>Balance at 1 July 2022</b>	727,324	727,324
Surplus attributable to the entity	170,400	170,400
<b>Balance at 30 June 2023</b>	<b>897,724</b>	<b>897,724</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 2024

	2024	2023
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	677,491	621,919
Payments to suppliers	(175,937)	(150,646)
Interest received	11,958	4,286
Payments to employees	(258,777)	(264,988)
Short-term, low value assets and variable lease payments	-	(1,066)
Interest on leases	(4,518)	(4,672)
Net cash provided by operating activities	16(b) <u>250,217</u>	<u>204,833</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	-	(3,716)
Net cash used in investing activities	-	(3,716)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Principal repayments of lease liabilities	(16,250)	(13,547)
Net cash provided used in financing activities	(16,250)	(13,547)
Net increase in cash and cash equivalents held	233,967	187,570
Cash and cash equivalents at beginning of year	1,003,454	815,884
Cash and cash equivalents at end of financial year	16(a) <u>1,237,421</u>	<u>1,003,454</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 2024

### 1 Basis of Preparation

Architects Board of Western Australia (the 'Entity') applies Australian Accounting Standards - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* 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 - AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* 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 Material Accounting Policy Information

#### (a) 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 2024

### 2 Material Accounting Policy Information (continued)

#### (a) 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.

#### (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 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.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 2 Material Accounting Policy Information (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:

<b>Fixed asset class</b>	<b>Depreciation rate</b>
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.

#### (d) Financial instruments

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.

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.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 2 Material Accounting Policy Information (continued)

#### (d) Financial instruments (continued)

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

##### *Financial liabilities*

The financial liabilities of the Entity comprise trade payables.

#### (e) Leases

##### *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.

#### (f) Comparative Amounts

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

#### (g) New and Amended Accounting Standards adopted by the Entity

##### *AASB 2021-2: Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates*

The Entity adopted AASB 2021-2 which amends AASB 7, AASB 101, AASB 108 and AASB 134 to require disclosure of "material accounting policy information" rather than significant accounting policies' in an entity's financial statements. It also updates AASB Practice Statement 2 to provide guidance on the application of the concept of materiality to accounting policy disclosures.

The adoption of the amendment did not have a material impact on the financial statements.

##### *AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*

AASB 2021-6 amends AASB 1049 and AASB 1060 to require disclosure of "material accounting policy information" rather than "significant accounting policies" in an entity's financial statements. It also amends AASB 1054 to reflect the updated terminology used in AASB 101 as a result of AASB 2021-2. The adoption of the amendment did not have a material impact on the financial statements.

##### *AASB 2022-7: Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*

AASB 2022-7 makes editorial corrections to various Australian Accounting Standards and AASB Practice Statement 2. It also formally repeals the superseded and redundant Australian Accounting Standards set out in Schedules 1 and 2 of this standard.

The adoption of the amendment did not have a material impact on the financial statements.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 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(c), 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.

#### **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.

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 4 Revenue and Other Income

	2024	2023
Note	\$	\$
Revenue from contracts with customers (AASB 15)		
- Natural person fees	441,375	408,420
- Corporation fees	162,918	149,041
- Examination fees	72,085	63,100
- Other revenue	1,113	1,358
<b>Total revenue</b>	<b>677,491</b>	<b>621,919</b>

### 5 Result for the Year

The result for the year includes the following specific expenses

Depreciation of plant and equipment	20,920	17,282
Short-term lease expense and outgoings	-	969

### 6 Cash and cash equivalents

Cash at bank and in hand	958,826	730,482
Short-term bank deposits	278,595	272,972
	<b>1,237,421</b>	<b>1,003,454</b>

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### 7 Plant and equipment

Office furniture and equipment		
At cost	42,791	42,791
Accumulated depreciation	(39,894)	(36,740)
Total office furniture and equipment	<b>2,897</b>	<b>6,051</b>
Leasehold Improvements		
At cost	81,944	81,944
Accumulated depreciation	(81,944)	(81,944)
Total leasehold improvements	-	-
<b>Total plant and equipment</b>	<b>2,897</b>	<b>6,051</b>

### 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	6,051	6,051
Depreciation expense	(3,154)	(3,154)
<b>Balance at the end of the year</b>	<b>2,897</b>	<b>2,897</b>



# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 8 Leases

#### Right-of-use assets

	Buildings \$	Total \$
<b>Year ended 30 June 2024</b>		
Balance at beginning of year	86,335	86,335
Depreciation charge	(17,766)	(17,766)
Additions to right-of-use assets	4,266	4,266
<b>Balance at end of year</b>	<b>72,835</b>	<b>72,835</b>

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 \$
<b>2024</b>					
Lease liabilities	20,850	64,286	-	85,136	76,373
<b>2023</b>					
Lease liabilities	19,876	81,160	-	101,036	88,357

#### 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 leases, short-term leases or leases of low value assets are shown below:

	2024 \$	2023 \$
Interest expense on lease liabilities	4,518	4,672
Premises - Contractual amounts	-	969
Depreciation - right-of-use - buildings	17,766	15,569
	<b>22,284</b>	21,210

### 9 Trade and other payables

#### CURRENT

Trade payables	11	13,310	17,471
GST/PAYG payable		6,453	4,583
Other payables	11	3,920	-
		<b>23,683</b>	22,054

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 10 Employee Benefits

	2024	2023
	\$	\$
CURRENT		
Provision for long service leave	38,498	39,880
Provision for annual leave	50,270	45,624
	<u>88,768</u>	<u>85,504</u>
NON-CURRENT		
Provision for long service leave	3,583	2,201
	<u>3,583</u>	<u>2,201</u>

### 11 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 9 as detailed in the accounting policies to these financial statements, are as follows:

	Note		
<b>Financial Assets</b>			
Cash and cash equivalents	6	<u>1,237,421</u>	1,003,454
<b>Total financial assets at amortised cost</b>		<u>1,237,421</u>	<u>1,003,454</u>
<b>Financial Liabilities</b>			
Financial liabilities at amortised cost			
Trade and other payables	9	<u>17,230</u>	17,471
<b>Total financial liabilities</b>		<u>17,230</u>	<u>17,471</u>

### 12 Related Party Information

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

Attendance fees received by Board members	<u>30,555</u>	33,042
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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 \$ 185,188 (2023: \$ 189,423).

# Architects Board of Western Australia

ABN: 79 638 751 988

## Notes to the Financial Statements

For the Year Ended 30 June 2024

### 14 Auditors' Remuneration

	2024	2023
	\$	\$
Remuneration of the auditor Dry Kirkness for:		
- Audit of the financial statements	<u>9,363</u>	<u>9,021</u>

### 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.

### 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>1,237,421</u>	<u>1,003,454</u>
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#### (b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net surplus to net cash (used in)/provided by operating activities:

Surplus for the year	223,022	170,400
<b>Cash flows excluded from surplus attributable to operating activities</b>		
Non-cash flows in surplus:		
Depreciation and amortisation expense	20,920	17,282
Changes in assets and liabilities:		
- increase/(decrease) in trade and other payables	1,629	9,893
- increase/(decrease) in employee benefits	4,646	7,258
Cashflow from operations	<u>250,217</u>	<u>204,833</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 17/9/24 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.

# **Architects Board of Western Australia**

**ABN: 79 638 751 988**

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2024**

### **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.