



Architects Board of Western Australia

Annual Report

July 2006 – June 2007

Table of Contents

Introduction.....	3
Architects Board of WA Board Members	4
Architect Registration in Western Australia.....	7
Natural Persons.....	7
Corporations	7
Accredited Academic Qualifications.....	8
Assessment of Overseas Qualifications.....	9
Registration Without Formal Qualifications	9
Architectural Practice Examination.....	9
Architects Accreditation Council of Australia (AACCA).....	10
Complaints and Offences.....	11
Complaints.....	11
Offences.....	11
Awards and Prizes	12
Architects Board of WA Award	12
Education Prizes	12
Management and Operations	13
Process Improvement.....	13
Future Plans	14
Disclosures and Legal Compliance	15
Equal Employment Opportunity Outcomes.....	15
Compliance with Public Sector Standards and Ethical Codes.....	15
Record Keeping Plans.....	16
Audited Financial Statements 2006-2007.....	17

Introduction

The Architects Board of WA administers the *Architects Act 2004*, the legislation that regulates architects in Western Australia.

The Architects Board of WA provides a range of services to both architects and consumers. It manages the registration process for architects and issues licenses to corporations. As part of the registration process, the Board works nationally with the Architects Accreditation Council of Australia (AACCA) to satisfy itself that architectural degrees of graduates are from approved courses of accredited schools of architecture, and this involves annual visits to schools of architecture for assessment and accreditation. 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 registered architects if they have acted unprofessionally or breached the Act. It also has a public education role that complements its consumer protection functions.

This report is prepared for submission to the Minister for Housing and Works in accordance with the provisions of section 28 of the *Architects Act 2004*.

Architects Board of WA Board Members

The Board consists of 10 members; four members are appointed by the Minister as consumer representatives, two members are appointed by the Minister on the nomination of professional architectural bodies, and four members are elected by architects.

The Board meets once a month, excluding January. In addition to monthly Board meetings, members also participate on sub-committees as required. Board members are paid sitting fees as determined by the Department of Premier and Cabinet.

Board members during this reporting year are listed below.

Dianne Annear was appointed to the Board as a community representative. She has over 20 years experience in community housing projects. Dianne's term expired on 15 November 2006, and she did not renominate for the position.

Simon Bodycoat is an elected architect Board member. He has been practising as an architect for 15 years and currently holds the position of Associate with Cox Howlett & Bailey Woodland. Simon was elected to the Board in November 2005 and is a current member of the Royal Australian Institute of Architects.

Bruce Callow is an elected architect Board member. He has been practicing as an architect for over 30 years and established his own practice in 1992. Bruce was elected to the Board in 2000 and became Chair of the Board in February 2007. He was previously a Local Government Councillor for 6 years and a Board member of the Rottnest Island Authority for 6 years.

Anna Ciffolilli is a consumer representative on the Board. She has over twenty years experience as a legal practitioner. Anna is currently Legal Counsel at Curtin University and is presently a Board member of the Physiotherapists Board, West Coast TAFE, the Contaminated Sites Committee and the Electrical Licensing Board.

Kate Hislop is an appointed architect Board member. She has been a full time academic in architecture at the University of Western Australia since 1999. She maintains a part-time practice as an architect. Kate is also an examiner for the Architectural Practice Examinations and a member of the Royal Australian Institute of Architects Practice Committee (WA Chapter).

Brian Klopper was an elected architect to the Board. Brian became a registered architect in 1960 and started private practice in 1971. He currently runs his own practice in Fremantle working on a range of projects. He resigned from the Board on 16 May 2007.

Janine Marsh is a registered architect, appointed to the Board by the Minister. She is also an examiner for the Architectural Practice Examinations and a Fellow of the Royal Australian Institute of Architects. Janine is the Managing Partner of Doepel Marsh Architects and Interior Designers. Her term with the Board expired on 15 November 2006.

John McBain is a community representative on the Board. He is a community sustainability consultant and environmental designer. He is active on a number of committees including state ALP policy committees, the Institute of Global Education (USA), the Sustainability Practitioners Association, Community TV Perth, the Sir James Mitchell Park Management Committee and the Sustainable Nedlands Committee.

Rod Mollett is a long standing elected member of the Board and currently holds the positions of both state and national convenor for the Architectural Practice Examinations. He is also State President of the WA Chapter of the Royal Australian Institute of Architects. Rod is a senior director of Silver Thomas Hanley, Architects, Health Planners and Interior Designers.

Joanne Parnell represents the interests of consumers on the Board. Joanne is an MBA (advanced) graduate from UWA, and has a background in strategic business planning and development. She is currently working in the insurance field managing Western Australia for Guild Insurance Ltd. Joanne was elected Deputy Chair of the Board in September 2007.

Frank Pitman is appointed to the Board as a consumer representative. He is a professional engineer with many years experience managing the delivery of a wide range of public buildings for government agencies. Frank has recently retired from the Department of Housing and Works.

Brian Wright is an appointed architect Board member. He has been a registered architect since 1977. Brian is a former Architects Board of WA Chairman and past President of the Architects Accreditation Council of Australia. He is also a former Royal Australian Institute of Architects WA Chapter President and is a Life Fellow of the Institute.

Board Meeting Attendances for Financial Year ended 30 June 2007

Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
D Annear	√	√	√	√	√	N/a	NM	N/a	N/a	N/a	N/a	N/a	5/5
S Bodycoat	√	√	√	√	√	√	NM	√	√	√	√	√	11/11
B Callow	√	√	√	√	√	Ap	NM	√	√	√	√	Ap	9/11
A Ciffolilli	√	√	√	√	√	√	NM	√	√	√	√	√	11/11
K Hislop	N/a	N/a	N/a	N/a	N/a	N/a	NM	√	√	√	√	√	5/5
B Klopper	√	√	Ap	√	√	√	NM	√	√	Ap	√	Res	8/10
J Marsh	√	√	√	√	√	N/a	NM	N/a	N/a	N/a	N/a	N/a	5/5
J McBain	Ap	√	√	√	√	N/a*	NM	√	√	√	√	√	9/10
R Mollett	√	√	√	√	√	√	NM	√	√	√	√	√	11/11
J Parnell	N/a	N/a	N/a	N/a	N/a	N/a	NM	√	√	√	Ap	√	4/5
F Pitman	√	√	√	√	Ap	Ap	NM	√	√	√	√	√	9/11
B Wright	√	√	√	√	√	√	NM	√	√	√	√	√	11/11

Ap - apology

NM – no meeting

N/a – not applicable

N/a* - delay in reappointment

Res - resignation

Architect Registration in Western Australia

Natural Persons

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 of Architecture degree from an Australian university (or approved equivalent), an approved period of practical experience, and successful completion of the Architects Accreditation Council of Australia's Architectural Practice Examination.

The Register commenced with 1046 registered architects at 1 July 2006. The following alterations were made to the Register:

Details	Number
Registered architects at 1 July 2006	1046
Deletions due to retirement, resignation, decreased or struck off for non-payment	119
New registrations and re-registrations	65
Total	992

Of the 992 registered architects, 133 are female and 859 are male. The number of registered architects decreased by 54 during the period 1 July 2006 to 30 June 2007. In addition to the registered architects, 127 architects are recorded as non-practising under Division 2 of the Register.

Corporations

Under the *Architects Act 2004*, the Board grants licences to corporations which confers on the licensee the exclusive right to practice architecture in Western Australia. Licensed corporations are required to ensure all architectural work is done under the direct control and supervision of a least one registered person.

The Register commenced with 134 licensed corporations at 1 July 2006. The following alterations were made to the Register:

Details	Number
Licensed corporations at 1 July 2006	134
Ceased operations	4
New licenses	13
Total	143

The number of licensed corporations increased by 9 during the period 1 July 2006 to 30 June 2007. Firms are no longer required to be registered or licensed. However, as at the date of the proclamation of the Act, the register showed 12 registered firms.

Accredited Academic Qualifications

In Western Australia, the schools of architecture at Curtin University of Technology and the University of Western Australia offer accredited courses for the purposes of registration. These courses, along with all other accredited courses in Australia, receive annual visits from a joint Board and Royal Australian Institute of Architects (RAIA) panel (called the State Visiting Panel).

Board nominees participated in the 2006 State Visiting Panel Assessments for Curtin University of Technology and the University of Western Australia. The Board accepted both State Visiting Panel reports.

In addition to the State Visiting Panels, the Architectural Education Committee monitors education in architecture in Western Australia. The Education Committee is a joint committee of the Board and the Royal Australian Institute of Architects. Members of the Architectural Education Committee for the 2006/07 year are listed below.

Members of the Education Committee

Name	Nominated By	Class Occupation	Initial Appointment	Current Appointment	Expiry Date
Pat Pinder	RAIA	Architect	1.1.00	1.1.07	31.12.07
Ian Dewar	RAIA	Architect	1.1.07	1.1.07	31.12.07
Richard Szklarz	RAIA	Architect	1.1.00	1.1.07	31.12.07
Bruce Callow	ABWA	Architect	1.6.02	1.1.07	31.12.07
Simon Bodycoat	ABWA	Architect	7.3.06	1.1.07	31.12.07
Brian Wright	ABWA	Architect	1.1.99	1.1.07	31.12.06
Kate Hislop	ABWA	Architect	1.1.07	1.1.07	31.12.07
Philip Goldswain	UWA	Academic	1.5.05	1.1.07	31.12.07
Romesh Goonewardene	UWA	Academic	1.6.05	1.1.06	31.12.06
Stephen Neille	Curtin	Academic	1.1.04	1.1.06	31.12.06
Errol Tout	Curtin	Academic	1.5.05	1.1.07	31.12.07
Warren Jones	ACA	Architect	1.1.06	1.1.06	31.12.06
John Silbert	ACA	Architect	1.1.04	1.1.07	31.12.07
Luis De Araujo	SONA	Student	1.1.06	1.1.06	31.12.06
Kate Ferguson	SONA	Student	1.1.05	1.1.06	31.12.06
Stephen Hicks	SONA	Student	1.1.06	1.1.06	31.12.06
Emily Van Eyk	SONA	Student	1.1.07	1.1.07	31.12.07
Lucy Fuchsbichler	SONA	Student	1.1.07	1.1.07	31.12.07

RAIA – Royal Australian Institute of Architects

ABWA – Architects Board of WA

Curtin – Curtin University of Technology

UWA – University of Western Australia

ACA – Association of Consulting Architects

SONA – Student Organised Network for Architecture

Assessment of Overseas Qualifications

The Architects Accreditation Council of Australia (AACCA) has responsibility for the overall policy and administration of assessment of persons with overseas architectural qualifications who wish to obtain professional recognition in Australia. After preliminary investigation of the qualifications of these applicants, they are referred to the appropriate State or Territory Board for a further interview by the Review of Academic Equivalence Panel. The Panel makes its recommendations to AACCA for endorsement.

During the reporting period, 9 applicants with overseas qualifications were interviewed, and 8 were given equivalence status.

The Board would like to thank Mr Pat Pinder and Mr Brian Wright who comprised the Review of Academic Equivalence Panel during the reporting period.

Registration Without Formal Qualifications

People that do not have a formal qualification in architecture, or their qualification has been assessed as not being equivalent to an accredited qualification, but have substantial skill and experience in the architectural profession, can undertake the National Program of Assessment which is centrally coordinated by AACCA.

The Board participates in the National Program of Assessment at two levels. Firstly, a Board nominee is a member of the three member assessment panel on a rotational basis with the other States and Territories. Secondly, the Board coordinates the provision of local monitors for candidates in which they note the progress and authenticate the work of candidates.

The Board would like to thank Mr Sasha Ivanovich who is a current member of the assessment panel, and Ms Kate Hislop and Mr Pat Pinder who acted as monitors during the reporting period.

Architectural Practice Examination

The final qualification for registration in Western Australia is the successful completion of the Architectural Practice Examination, which is administered by the Architects Accreditation Council of Australia.

Two series of examinations were conducted during the reporting year (July/August 2006 and April/May 2007). A total of 49 candidates were admitted to the examination, of which 42 were successful.

The Board uses the services of architects to serve as examiners for the Architecture Practice Examination. The Board would like to thank the following architects who were examiners for the oral interviews, and in particular Mr Rodney Mollett who was

the State Convenor. Mr Mollett is also National Convenor of the Architectural Practice Examination.

M Broderick	P Hodge	G Sheldon
G Broom	T Holton	S Swain
B Callow	S Ivanovich	P Rossen
M Canning	G Lawrence	P Tennant
A Casella	K MacCormac	T Tyzack
L Gardiner	H Marchesani	P Wellington
B Hames	S Mathews	
K Hislop	K Muir	

Architects Accreditation Council of Australia (AACA)

The Architects Accreditation Council of Australia (AACA) is recognised as the national organisation responsible for establishing, coordinating and advocating national standards for the registration of architects in Australia and for the recognition of Australian architects overseas by relevant Registration Authorities.

AACA is constituted of nominees from each of the State and Territory Architects' Registration Boards in Australia. It is not a registration authority and can only make recommendations to the Boards. The Chairman and Registrar are councillors of AACA.

The Chairperson, Mr Brian Wright, attended the annual meeting of the Architects Accreditation Council of Australia in 2006. The then Registrar, Ms Mary-Eileen Scanlan, was unable to attend. A copy of the minutes of the meeting is held by the Registrar, and is available for more information.

Complaints and Offences

Complaints

The Board received 3 complaints in 2006/07 alleging misconduct by architects.

In all 3 cases, the Board, based on the recommendation of the sub-committees, did not find the matter serious enough to go to Conciliation or the State Administrative Tribunal. However, the Board wrote to the architects concerned advising them to improve their work procedures and cautioning them that if the Board received another complaint on similar issues, it would view the matter much more seriously.

One complaint lodged in January 2006 was resolved by a Deed of Settlement and Release in September 2006 after a Conciliation process. As part of the settlement, the architect concerned had to undertake professional development on specified areas with a person nominated by the Board at his own cost.

Offences

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

During 2006/07, 17 individuals or organisations were advised that they were in contravention of the Act by holding themselves out to be architects or offer architectural services.

One matter is ongoing. All other matters were resolved to the satisfaction of the Board.

Awards and Prizes

Architects Board of WA Award

The Architects Board of WA Award for 2007 was awarded to Mr Peter Hunt. The Award was established to recognise a contribution to the profession beyond a person's normal role as an architect. In Mr Hunt's case, the Board has recognised his role in making available an annual prize for young architecture graduates to enable them to travel and further develop their careers.

Mr Hunt was presented with his award by the Minister, the Honourable Michelle Roberts, at a function held at the University Club in Nedlands.

Education Prizes

The Board is also associated with four educational prizes each year. The recipients of these prizes in 2006/07 were:

Architectural Education Prize 2006 (\$200)
Mohd Hafiz Bin Mohd Fazillah.

Architects Travel Prize 2006 (\$2,500)
Gregory Niziskiotis.

W.H. Robertson Memorial Travel Grant (\$2,500)
Sian Fitzpatrick.

A.R.L. Wright Memorial Prize 2006 (\$200)
Susan McGregor.

Management and Operations

The Board is administered by the Registrar, Assistant Registrar and Registrar's Assistant. Regular financial reporting to the Board, along with day to day monitoring and control processes ensure that an effective and responsible system of financial management is in place.

During the course of the year, the Board relocated from its premises of 12 years in the QV1 Building, to temporary accommodation at the Bank of NSW Chambers, 899 -901 Hay Street, Perth. In July 2007, the Board moved to more permanent premises at 33 Broadway Nedlands. The Board's office is open from 9am to 5pm Monday to Friday.

Contact details for the Board are:

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33 Broadway
NEDLANDS WA 6009
T: 08 9287 9920
F: 08 9287 9926
E: info@architectsboard.org.au
W: www.architectsboard.org.au

Process Improvement

During 2006/07, a number of operational processes have been implemented in order to increase the efficiency and effectiveness of the Board. These include:

- Improved communication with Board members through the introduction of a new meeting agenda and minute format and provision of associated documentation.
- Introduction of electronic banking;
- Better financial control with the introduction of an approval process for payment of invoices and payroll, and more rigorous budgeting processes.
- Improved records management including the development of a new filing system, development of a retention and disposal schedule and the commencement of a review of all files held by the Board.
- Improved staff management process including the introduction of weekly staff meetings, time sheets, annual performance appraisals, and annual training and development plans.

Future Plans

The coming year will be a very busy one for the Board as it progresses amendments to the *Architects Regulations* and associated Board policies. These include the introduction of new categories of registration, continual professional development, adoption of the AACA Code of Conduct as a guidance document, streamlining registration requirements for architects already registered in other states and the alignment of the subscription year with financial year reporting requirements i.e. moving annual subscriptions from a calendar year to the financial year.

The *Architects Act 2004* has imposed considerably higher administration costs on the Board, and a substantial increase in registration fees is also included in the proposed amendments.

Planned operational improvements for the coming year include updating the registration database, improving information provided on the website for both consumers and architects, and revising and improving registration and licensing forms and the way in which they are processed.

Disclosures and Legal Compliance

Equal Employment Opportunity Outcomes

The Office of Equal Employment Opportunity requires the following information to be reported under section 146 of the *Equal Opportunity Act 1984*.

The following table summarises the Board's performance in relation to reaching a number of equity targets.

Date: 30/06/07

Organisation Code:

8

Agency: Architects Board of WA

	% Actual Representation	Equity Index	2007 Objective set by your agency (%)	% Above or below objective
Women Management Tiers 2 & 3	0.0	100	3.0	-3.0
People from Culturally Diverse Backgrounds	33.3	-	1.0	32.3
Indigenous Australians	0.0	-	*	N/A
People with Disabilities	0.0	-	*	N/A
Youth	0.0	N/A	*	N/A

- A meaningful Equity Index can not be calculated for a diversity group with less than 10 individuals.

* No objective set

Noted by CEO

The Architects Board of WA ensures EEO principles are implemented within the organisation. The Architects Board of WA has an inclusive work environment and is free from harassment.

Staff are recruited by selecting the most suitable person for the position based on their skills and experience. Staff remuneration is performance based, and flexible work conditions are offered to all staff. Training and development opportunities are available to all staff.

The Architects Board of WA employs 2 fte's.

Staff training and development has been identified for attention in the year ahead. Staff training and development has been ad hoc in the past. Training programs are to be developed and implemented for all staff during 2007/08.

Compliance with Public Sector Standards and Ethical Codes

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

1. Compliance issues that arose during the financial year 2006-2007 regarding the public sector standards, the WA Code of Ethics and our own Code of Conduct.
 - Nil
2. Significant action taken to monitor and ensure compliance.
 - Architects Board of WA Code of Conduct revised and distributed to all Board members and staff (May 2007).
 - Distributed revised Code of Ethics from the Office of Public Sector Standards Commissioner to all Board members (June 2006).

Record Keeping Plans

At its meeting on 2 April 2007, the State Records Commission approved the Architects Board of WA Recordkeeping Plan for a period of five years. At the same meeting, the State Records Commission approved the Board's Retention and Disposal Authority.

An internal review of the Board's filing system was undertaken during the year, and appropriate changes have been implemented. The reviewed involved all staff so everyone is familiar with, and has ownership, of the new system. Induction of new staff includes information about the record keeping procedures of the Board.

Following approval of the Board's Retention and Disposal Authority, a review of all records held by the Board, including both current and archived records, has been instigated. This review is scheduled to be completed by November 2007.

**Audited Financial Statements
2006-2007**

**THE ARCHITECTS BOARD OF
WESTERN AUSTRALIA**

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2007**

ABN: 79 638 751 988

**DRY KIRKNESS
Chartered Accountants
West Perth**

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

INDEX

	<i>PAGE</i>
Statement by the Board	1
Independent Audit Report	2
Income Statement	4
Balance Sheet	5
Statement of Recognised Income and Expense	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 – 15
Detailed Income Statement	16

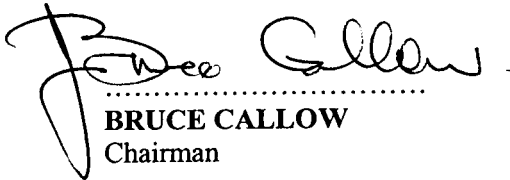
THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

STATEMENT BY THE BOARD

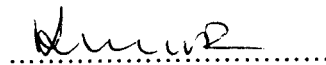
In the opinion of the Board, the financial statements as set out on pages 4 to 16

1. present fairly the financial position of the Architects Board of Western Australia as at 30 June 2007 and the results and cash flows of the Board for the year ended on that date in accordance with Australian Accounting Standards and other mandatory professional reporting requirements.
2. at the date of this statement there are reasonable grounds to believe that the Architects Board of Western Australia will be able to pay its debts as and when they fall due.

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


.....
BRUCE CALLOW
Chairman


.....
JOANNE PARNELL
Deputy Chair


.....
NICOLE KERR
Registrar

Dated this *2nd* day of *October* 2007.



DRY KIRKNESS
CHARTERED ACCOUNTANTS
ABN 40 929 149 789

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INDEPENDENT AUDITORS' REPORT

The Members ARCHITECTS BOARD OF WESTERN AUSTRALIA

Report on the Financial Report

We have audited the accompanying financial report of the Architects Board of Western Australia (the association) which comprises the balance sheet as at 30 June 2007 and the income statement, statement of recognised income and expense and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement Board.

Board's Responsibility for the Financial Report

The Board of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Architects Act 1987. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion:

The financial report of The Architects Board of Western Australia is in accordance with the Architects Act 2004 including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2007 and of their performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Architects Act 2004.



DRY KIRKNESS
Chartered Accountants

Dated: 2 October 2007
West Perth WA



J LAMPRELL JARRETT
Partner

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	NOTES	2007 \$	2006 \$
Revenues from ordinary activities	2	269,335	269,787
Employee expenses		(138,663)	(129,109)
Depreciation and amortisation expenses		(3,009)	(1,882)
Other expenses from ordinary activities		(173,380)	(140,235)
Net Surplus/(deficit) from ordinary activities	3	<u><u>\$ (45,717)</u></u>	<u><u>\$ (1,439)</u></u>

The accompanying notes form part of these accounts.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**BALANCE SHEET
AS AT 30 JUNE 2007**

	NOTES	2007 \$	2006 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	339,086	370,164
Trade receivables		3,639	1,364
		-----	-----
TOTAL CURRENT ASSETS		342,726	371,528
		-----	-----
NON-CURRENT ASSETS			
Plant & Equipment	5	3,347	5,095
		-----	-----
TOTAL ASSETS		346,072	376,623
		-----	-----
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	6	110,149	105,562
Provisions	7	25,815	15,236
		-----	-----
TOTAL LIABILITIES		135,964	120,798
		-----	-----
NET ASSETS		\$ 210,108	\$ 255,825
		=====	=====
EQUITY			
Members' funds		210,108	255,825
		-----	-----
TOTAL EQUITY		\$ 210,108	\$ 255,825
		=====	=====

The accompanying notes form part of these accounts.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA
STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2007

	Accumulated Funds \$
Balance at 1 July 2005	257,264
Surplus/(Deficit) attributable to members	(1,439)

Balance at 30 June 2006	255,825
Surplus/(Deficit) attributable to members	(45,717)

Balance at 30 June 2007	\$ 210,108
	=====

The accompanying notes form part of these accounts.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2007**

	NOTE	2007 \$	2006 \$
		Inflows/ (Outflows)	Inflows/ (Outflows)
Cash flows from operating activities:			
Receipts from customers		255,422	243,348
Interest received		18,953	17,334
Payments to employees		(128,084)	(129,144)
Payments to suppliers		(176,108)	(140,233)
		-----	-----
Net cash provided by /(used in) operating activities	9(b)	(29,817)	(8,695)
		-----	-----
Cash flows from investing activities			
Purchase of plant and equipment		(1,261)	(3,107)
		-----	-----
Net cash used in investing activities		(1,261)	(3,107)
		-----	-----
Net increase/ (decrease) in cash held		(31,078)	(11,802)
Cash at the beginning of the financial period		370,164	381,966
		-----	-----
Cash at the end of the financial period	9(a)	\$ 339,086	\$ 370,164
		=====	=====

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Architects Act 2004 as amended.

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

The financial report of The Architects Board of Western Australia as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the Board in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

Accounting Policies

a) Income Tax

The Board considers that its operations are exempt from income tax under the provisions of section 50-25 of the Income Tax Assessment Act (1997) as amended. Accordingly no provision for tax is included in the financial statements.

b) Plant and Equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amount.

Depreciation

The depreciable amount of all fixed assets is depreciated on a diminishing value basis to depreciate the net cost of each asset during its expected useful life.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

<u>Class</u>	<u>Rate</u>
Office Furniture & Equipment	15-30%

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

c) **Employee Benefits**

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

d) **Cash and cash equivalents**

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

e) **Revenue**

Sales revenue is recognised at the fair value of the consideration received or receivable.

Revenue from the rendering of a service including member's subscriptions and examinations is recognised upon the delivery of the service to the customers.

Income received in advance in relation to prepaid membership subscription is carried forward as a liability until expiration, at which point is it recognised as revenue.

Interest revenue is recognized on a proportional basis taking into account the interest rates applicable to the financial assets.

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

f) **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

g) Adoption of Australian Equivalents to International Financial Reporting Standards (IFRS)

Last year was the first year in which the Architects Board of Western Australia was required to be prepared in accordance with the International Financial Reporting Standards (AIFRS). Apart from some minor changes to presentation and format, there has been no material financial impact on the results or state of affairs of the Board as a result of the introduction of AIFRS.

(h) Critical Accounting Estimates and Judgments

The Board evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the group.

Key estimates-Impairment

The Board assesses impairment at each reporting date by evaluating conditions specific to the entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replace cost calculations performed in assessing recoverable amounts incorporate a number of key estimates.

The financial report was authorised for issue on 2 October 2007 by the members of the Board.

	2007	2006
	\$	\$
2. REVENUE		
Operating activities		
- Subscriptions	206,140	203,230
- Sale of publications	5,182	4,855
- Examination fees	25,550	23,450
- Registration fees	11,425	5,195
- Other revenue	2,085	2,223
- Fines and recovered costs	-	13,500
	-----	-----
	250,382	252,453
Non-operating activities		
- Interest received	18,953	17,334
	-----	-----
TOTAL REVENUE	\$ 269,335	\$ 269,787
	=====	=====

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**NOTES TO THE AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
3. PROFIT		
Profit/ (loss) from ordinary activities has been determined after.		
Expenses		
Depreciation of plant and equipment	3,009	1,882
Remuneration of auditor		
- Audit	3,050	2,360
- Other services (taxation advice)	1,300	325
	-----	-----
Total remuneration	4,350	2,685
	-----	-----
Rental expense on operating lease	27,105	16,214

4. CASH AND CASH EQUIVALENTS

Cash on hand	205	205
Cash at bank	83,573	90,589
Term Deposit – BankWest	255,308	279,370
	-----	-----
	\$ 339,086	\$ 370,164
	-----	-----

5. PROPERTY, PLANT AND EQUIPMENT

Plant and Equipment – at cost	24,763	23,501
Less accumulated depreciation	(23,414)	(21,769)
	-----	-----
	1,349	1,732
	-----	-----
Office Equipment – at cost	5,672	5,672
Less accumulated depreciation	(3,674)	(2,309)
	-----	-----
	1,998	3,363
	-----	-----
	\$ 3,347	\$ 5,095
	=====	=====

(a) Movements in carry amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial period

	Plant & Equipment	Office Equipment	Total
Balance at beginning of period	1,732	3,363	5,095
Additions	1,261	-	1,261
Depreciation Expense	(1,644)	(1,365)	(3,009)
	-----	-----	-----
Carrying amount at the end of period	\$ 1,349	\$ 1,998	\$ 3,347
	=====	=====	=====

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**NOTES TO THE AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007**

6. PAYABLES		
Trade payables	9,939	12,667
Subscriptions in advance	100,210	92,895
	<u>\$ 110,149</u>	<u>\$ 105,562</u>
7. PROVISIONS		
Current employee benefits	25,815	15,236
	<u>\$ 25,815</u>	<u>\$ 15,236</u>
Movement in provision		
Opening balance		15,236
Add: Additions		10,579
Less: Amounts used		-
		<u>25,815</u>
Closing balance		<u>25,815</u>
Number of Employees at balance date	3	3

8. KEY MANAGEMENT PERSONNEL AND RELATED PARTY INFORMATION

The Board members for the year ended 30 June 2007 are listed below.

The Board meets regularly on a monthly basis (except January). The following table records the attendance of members at meetings held during the financial period.

Board members to 30 June 2007 after proclamation of Architect Act 2004	Meetings Held While a Board Member	Meetings Attended
Elected by members (4 Members)		
S Bodycoat	11	11
B Callow	11	9
B Klopper	11	8
R Mollett	11	11
 Ministerial Appointments (6 Members)		
D Annear	5	5
A Ciffolilli	11	11
J Marsh	5	5
J McBain	11	9
B Wright	11	11
K Hislop	5	5
J Parnell	5	4
F Pitman	11	9

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

**NOTES TO THE AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$

9. KEY MANAGEMENT PERSONNEL AND RELATED PARTY INFORMATION
(continued)

Total emoluments received or due and receivable by the Board Members	16,130	13,200
--	--------	--------

Board members are entitled to receive attendance fees for attending board meetings as follows:

From 16 November 2005

Ordinary members	\$ 160 ½ day	\$ 240 full day
Chairperson	\$ 230 ½ day	\$ 350 full day

The Registrars during the year were:

- 1) Ms M E Scanlon: up to 3 November 2006;
- 2) Ms N Kerr: from 23 January 2007.

The salary of the Registrar is set by the Board having regard to current market rates.

9. CASH FLOW INFORMATION

a) Reconciliation of Cash

Cash at Bank	83,573	90,589
Cash on Hand	205	205
Cash on Deposit	255,308	279,370
	-----	-----
	\$ 339,086	\$ 370,164
	-----	-----

b) Reconciliation of net cash provided by operating activities to excess of income over expenditure

Surplus / (Deficit) of income over expenditure	(45,717)	(1,437)
Depreciation	3,009	1,882
(Increase)/Decrease in receivables	(2,275)	1,675
Increase/(Decrease) in provision for employee benefits	10,579	7,763
Increase/(Decrease) in payables	(2,728)	(18,578)
Increase/(Decrease) in subscriptions in advance	7,315	
	-----	-----
Net cash provided by operating activities	\$ (29,817)	\$ (8,695)
	=====	=====

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

THE ARCHITECTS BOARD OF WESTERN AUSTRALIA

NOTES TO THE AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

10. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The Board's exposure to interest rate risk, which is the risk, that a financial instruments value will fluctuate as a result of changes in market interest rates, is considered minimal. The only financial asset subject to fluctuations in interest rate is the cash balance. The weighted average interest rate for cash is a fixed rate of 6.03% (2006 4.95%).

b) Net Fair Values

The aggregate net fair values of financial assets and liabilities both recognised and unrecognised, at balance date, are as follows;

Total carrying amount as per balance sheet

	2007	2006
	\$	\$
Financial assets		
Cash	339,086	370,164
Receivables	-	-
	-----	-----
Total financial assets	\$ 339,086	\$ 370,164
	-----	-----
Financial liabilities		
Payables	110,149	105,562
	-----	-----
	\$ 110,149	\$ 105,562
	=====	=====

The following methods and assumptions are used to determine the net fair values of financial assets and liabilities;

Cash and cash equivalents: The carrying amount approximates fair value because of their short term maturity.

Receivables and payables: The carrying amount approximates fair value.

b) Credit Risk Exposures

The Board's maximum exposures to credit risks at balance date in relation to each class of recognised financial asset is the carrying amount of those assets as indicated in the balance sheet.

11. BOARD DETAILS

The principal place of business is 33 Broadway Nedlands, Perth.
The average number of employees during the period was 3.