

ARCHITECTURAL PRACTICE BOARD

OF

SOUTH AUSTRALIA

ABN: 20 167 920 248

ANNUAL REPORT

FINANCIAL YEAR ENDED 30 JUNE 2019

June 2019

For copies of this document please contact:

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EXECUTIVE SUMMARY: 2018/19

The Board started the 2018/19 financial year with three Ministerial appointments gazetted on 11 July 2018. Kirsteen Mackay and Dimitty Andersen were reappointed for a further 3 year term, and Kymberley Lawrence was appointed for the first time to the Board. As a lawyer, Kymberley brings her knowledge and experience working in the legal and insurance sector to the Board. Kymberley replaced James Hilditch, and on behalf of the Board I thank James for his valuable contribution to the work of the Board over the past 3 years.

The Board continued to review its progress on the priorities in the Strategic Plan and during the year advised the Minister to amend the Architectural Practice Act 2009 to include the mandating of Continuing Professional Development. The Board was pleased to obtain the support of the Australian Institute of Architects – SA Chapter, and the Association of Consulting Engineers to this change, and was pleased the Minister agreed to make the amendment. This Amendment will contribute to the Board's role in protecting the interests of the public, by ensuring architects continually update their skills and knowledge in architectural practice. The change will also bring the APBSA into line with other state Architect Registration Boards (WA, NSW, Queensland, Tasmania), and with Victoria progressing in this direction, the Board will work toward achieving national consistency in Continuing Professional Development.

In February 2019, the Board's Awards Event was held at Electra House. Over 70 members of the architectural profession attended the evening, which was addressed by Susan Phillips, a senior practitioner and Director at Phillips Pilkington. The Presiding Member of the Board presented Certificates of Registration to new registrants who were successful in the Architectural Practice Examination during 2018. The Board also extended its congratulations to recipients of APBSA University Prizes, awarded to the students who excelled in their respective University's Professional Practice courses. In 2018, the recipients were:

University of Adelaide:	Tze Yang Kuet
University of South Australia:	Riccardo Sellemi

During the year the Board was again pleased to support the Graduate Exhibitions of both the University of South Australia and the University of Adelaide. This was the second year the Board has provided financial support for these important exhibitions, and a representative of the Board was delighted to attend the graduate celebrations at both Universities.

Operationally, registrations with the Board in 2018/19 increased slightly. The total number of individuals on the register at the end of June 2019 was 858. This included 681 males and 177 females. There were 153 architectural businesses registered (7 partnerships; 146 companies). The total number on the Register in South Australia (both individuals and businesses) was 1011 – this is a small increase from 955 in the previous year.

During the year three complaints against registered architects were received. Two of these matters remain under investigation, with one of those referred for legal advice. The other complaint was dismissed. Some complaints from the previous year were finalised, including two matters against one architect, when the complainant did not proceed. This followed the advice from the Crown Solicitor's Office during the previous year, when the Board sought advice on how to proceed when the complainant lodges a complaint but does not give the Registrar authorisation to proceed to investigation.

Twenty five alleged breaches of the Architectural Practice Act were received and considered by the Board. Two of these matters were referred to the Crown Solicitor's Office for legal advice and remain open. The remaining matters were all quickly resolved without recourse to further investigation.

I want to acknowledge the commitment and contribution of all past and present Board Members during the past year. All Board Members generously provide their time, knowledge and expertise to the work of the Board and this spirit of collaboration enhances the outcomes for the Board, the profession and the public. This next year, 2019/20, will be my last year with the Board, along with another long time Board member (and past Presiding Member), Gary Bonato. Gary has been involved with national and state issues within the industry and has participated in many key turning points, such as development of the National Standards of Competency for Architects. Our terms will expire during the next year, and elections will be held for 3 Board members during 2019/20.

Finally, on behalf of all Board Members, I thank all APE Examiners and Assessors who assisted the Board during the 2018/19 year. Their role, which is both valuable and, to a significant extent, voluntary, is of great importance to the Board, the architectural profession, and the public, and generally goes unsung.



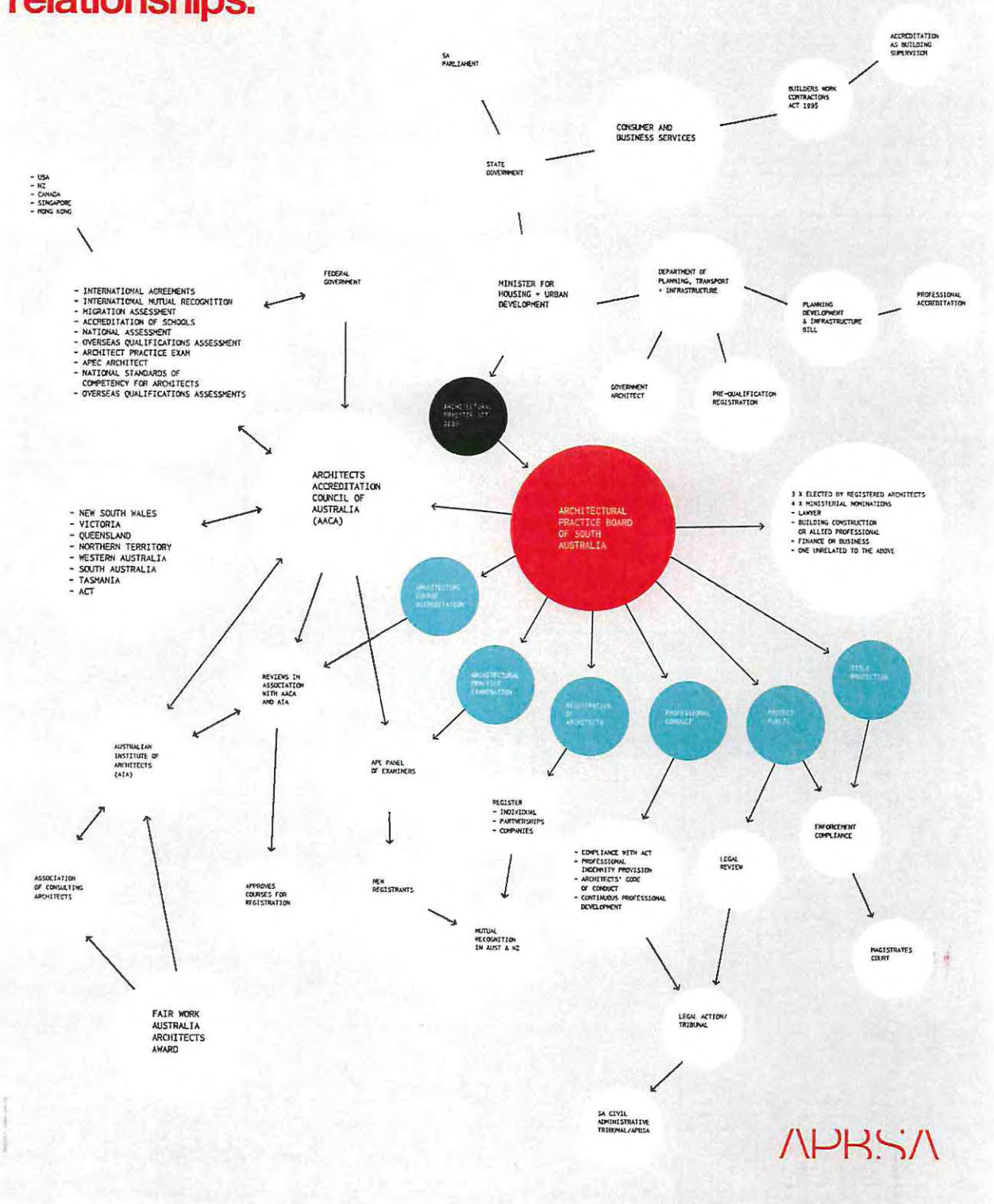
PAUL BOYCE
PRESIDING MEMBER

Architectural Practice Board of South Australia.

The Board regulates architects and architectural businesses, to maintain high professional standards and to protect the interests of the public.

archboardsa.org.au

Functions and relationships.



4 BOARD MEMBERSHIP

The Architectural Practice Act 2009 provides that the Board is to consist of seven members. Three of these are to be registered architects elected by registered architects in accordance with Section 6 of the Act. The other four persons are to be nominated by the Minister in accordance with Section 5 (1) (b) of the Act. Ministerial nominations expired in May 2018 and appointments were made in July 2018. Dimitty Andersen and Kirsteen Mackay were re-appointed and Kymberley Lawrence was appointed to replace James Hilditch who had served as a Board member since February 2015. No Deputy Members were appointed by the Minister.

The membership of the Board from 1 July 2018 to 30 June 2019 was as follows:-

Ministerial nominations:

Dimitty Marie Andersen

Director

Grieve Gillett Dimitty Andersen Pty Ltd

Appointed: 26 May 2016 to 25 May 2018. (Reappointed on 12 July 2018 to 11 July 2021.)

Ms Kirsteen Mackay

Government Architect

Appointed: 26 May 2016 to 25 May 2018. (Reappointed on 12 July 2018 to 11 July 2021.)

Ms Kimberley Lawrence

Lawyer

ElectraNet Pty Ltd

Appointed: 12 July 2019 to 11 July 2021

Mr Mariano DeDuonni

Principal: Hassell Pty Ltd

Appointed: 5 April 2017 to 4 April 2020

Elected registered architects:

Mr Paul Roger Willoughby Boyce (Presiding Member)

Director - Tridente Boyce Design Studio

Appointed: 01 January 2011. Reappointed: 31 December 2013 to 31 December 2016. Reappointed: 5 April 2017 to 4 April 2020

Appointed Presiding Member: 19 April 2017

Mr Gary Bonato

Director - Tectvs Pty Ltd

Appointed: 01 January 2011. Reappointed: 31 December 2013 to 31 December 2016. Reappointed: 5 April 2017 to 4 April 2020

Presiding Member: 15 August 2012 to 31 December 2016

Ms Danielle O'Dea

Principal, Bell Architecture Pty Ltd

Appointed: 5 April 2017 to 4 April 2020

4 BOARD MEMBERSHIP

Deputy Members of the Board may be appointed to the Board. Deputy Members attend Board meetings in place of the Board Member to whom they are Deputy who may not be able to attend for some reason.

The Board meets formally each month from July to June, excluding December and January, usually on the second Wednesday of the month. The Board may hold Special Meetings, electronic meetings, and appoints committees as may be required.

Meetings of the Board are attended by the Registrar.

5 BOARD MEETINGS

Quorum

Under the Architectural Practice Act 2009 a quorum of the Board is 4 members.

Meeting Attendance

The Board met ten times during the period 1 July 2018 to 30 June 2019. Attendance at meetings during the period 1 July 2018 to 30 June 2019 was as follows:

	Attendance	Maximum
Gary Bonato	9	10
Paul Boyce	10	10
Kimberley Lawrence	7	10
Dimitty Andersen	6	10
Kirsteen Mackay	7	10
Danielle O'Dea	10	10
Mariano DeDuonni	7	10

6 REMUNERATION OF BOARD MEMBERS AND EXAMINERS

In accordance with Section 10 of the Architectural Practice Act 2009, Board members are entitled to remuneration for their service to the Board as determined by the Governor. Government employees on the Board are not entitled to remuneration as per the Department of the Premier and Cabinet Circular 16 - Remuneration for Government Appointed Part-Time Boards and Committees.

The Board contracts a Convenor of the Architectural Practice Examination in South Australia to administer and manage the Examination. Examiners are also contracted by the Board – their role is to assess candidates undertaking the Examination. The Architectural Practice Examination is a national procedure conducted through the AACA, and is for eligible persons seeking to apply to register as an architect.

The Board contributes superannuation for Board members where required under the Superannuation Guarantee (Administration) Act 1992.

Employee Numbers, Gender and Status:

Employees include part time Board members and a part time Registrar.

Employment statistics for the period 1 July 2018 to 30 June 2019 were as follows:

Number of Employees: 8 persons 0.5 Full Time Equivalents

Age Bracket	Male	Female	Total
<40	0	0	0
40-44	0	2	2
45-49	0	2	2
50-54	0	0	0
55-59	3	0	3
60-64	0	0	0
65+	0	1	1
Total	3	5	8

6 REMUNERATION OF BOARD MEMBERS AND EXAMINERS (Cont)

Salary Bracket	Male		Female	
	Part Time	Casual	Part Time	Casual
\$0-\$9,999 per annum	3	0	4	0
\$10,000-\$20,000 per annum	0	0	0	0
\$20,000-\$30,000 per annum	0	0	0	0
\$30,000-\$40,000 per annum	0	0	0	0
\$40,000-\$50,000 per annum	0	0	0	0
\$50,000-\$60,000 per annum	0	0	0	0
\$60,000-\$70,000 per annum	0	0	1	0

No board members or examiners were of Aboriginal or Torres Strait Islander descent.

No board members or examiners had disabilities of any kind as defined per the Disability Discrimination Act 1992.

No workers compensation claims were made in the financial year ended 30 June 2019.

No performance reviews were conducted by the Board for the financial year ended 30 June 2019.

No employees were involved in any overseas travel during the year.

As all employees were permanent part time, no training packages were offered.

7 REGISTRAR AND ADMINISTRATION

The Board's Registrar, Ms Sue Millbank continued permanent part time employment during 2018-2019.

The Registrar is responsible to the Board for the following services:

- maintaining up to date Registers and information
- assisting members of the public and profession about registration and professional matters
- acting on decisions of the Board
- providing advice to the Board
- undertaking preliminary investigations into complaints with the Notifications Committee, and laying complaints against architects if warranted
- with the Notifications Committee, investigating alleged breaches of the Architectural Practice Act 2009
- accounting, administrative and secretarial support

Since February 2014, administrative services to the Board have been provided by Administration Overflow.

The Board's office is located in serviced offices in Wayville. The Board contact details are as follows:

C/- Level 1, 28 Greenhill Road
WAYVILLE SA 5034
Telephone: (08) 8373 2766

Email: registrar@archboardsa.org.au

8 WEBSITE

The Board has established a comprehensive website at the address: www.archboardsa.org.au

The Act and Regulations, application forms, annual report and other Board publications can be downloaded from this website. In January 2016 the Board launched a new website which incorporates a portal whereby registered architects can make changes to their registration details and renew their registrations electronically as well as submit payment by credit card. This portal also enables Architectural Practice Examination candidates to register to attend briefing sessions and lodge application forms to undertake the three part Architectural Practice Examination.

9 COMMITTEES

The Board maintained one 'standing' committee, which is the Notifications Committee. Its role is to provide advice to the Registrar on complaints against architects; and with the Registrar, it considers alleged breaches of the Architectural Practice Act 2009.

The Board also established a Working Group during 2018/1, to develop a framework in SA for Continuing Professional Development. This followed the advice to the Board from the Minister that an amendment to the Architectural Practice Act 2009 will be introduced to mandate Continuing Professional Development.

10 FREEDOM OF INFORMATION ACT 1991

The Board has published an Information Statement as required by Section 9 of the *Freedom of Information Act 1991*.

The Information Statement contains advice on:

- structure and functions of the Board
- registration of architects
- public participation in policy formulation
- kinds of documents held
- access arrangements and procedures

The Statement is available from the offices of the Board or can be downloaded from the Board's website. Application and processing fees are in accordance with the *Freedom of Information Act (Fees & Charges) Regulations 1991*.

The Registrar, as the principal officer of the Board is the FOI Officer for the provisions of the *Freedom of Information Act 1991*.

No new FOI applications were received in the financial year end 30 June 2019.

11 EXAMINATIONS AND PRIZES

Examinations

Architectural Practice examinations were conducted in September 2018 and May 2019. The results were as follows:

	No. of Applicants	No. of Successful Candidates	No. Deferred
September 2018	16	10	1
May 2019	22	13	0

The Board congratulates all successful candidates.

Prizes and Awards

The APBSA University Prize continues to be an annual award of \$500 awarded to the student with the highest grade in "Professional Practice" subject nominated by the University of South Australia and the University of Adelaide.

The prizes presented by the Board on the basis of the 2018 university examinations were:

- 1 APBSA University Prize for University of South Australia student

11 EXAMINATIONS AND PRIZES (Continued)

Awarded to Riccardo Sallemi

- 2 APBSA University Prize for University of Adelaide student
Awarded to Tze Yang Kuet

12 REGISTRATION STATISTICS

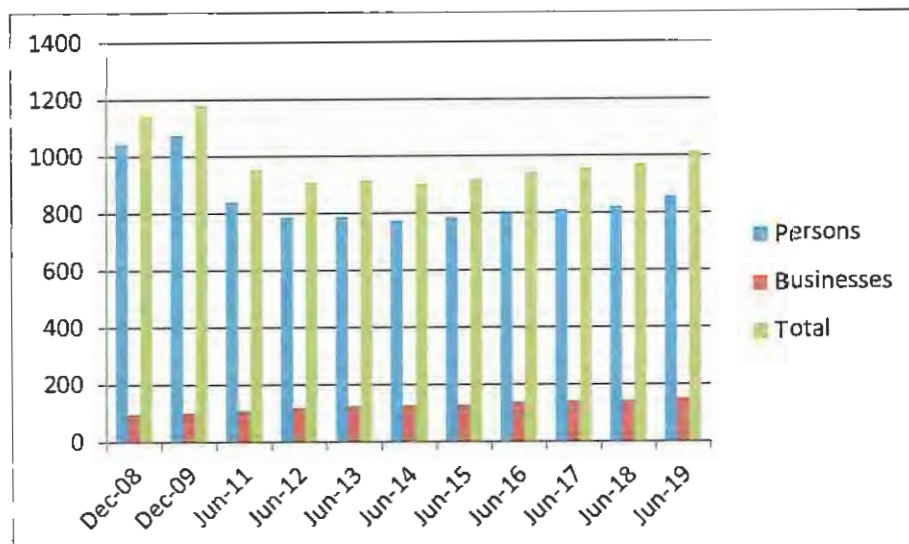
Natural persons having the necessary qualifications and experience may apply to be registered pursuant to section 28 (1) of the Architectural Practice Act 2009. Under Section 28 (2) of the Architectural Practice Act 2009, the Board may register a natural person as having 'limited registration' if that person does not have the necessary qualifications or experience required for registration on the register.

Section 33 of the Architectural Practice Act 2009 requires companies and partnerships providing architectural services to be on the register of architectural businesses. The Act details the requirements on the number of directors of architectural businesses to be registered as architects in South Australia.

Registration statistics for the period were as follows:

(a)	Total Number of Natural Persons registered:	
	Natural Persons Registered at 1 July 2018	
	Male	662
	Female	160
	(includes one Limited Registration)	
	Add: Approved Applications for Registration	
	Male	49
	Female	20
	Less: Resignations and Removals	
	Male	30
	Female	3
	Natural Persons Registered at 30 June 2019	
	Male	681
	Female	<u>177</u>
	Total Natural Persons	<u>858</u>
(b)	Total Number of Partnerships registered:	
	Partnerships Registered at 1 July 2018	8
	Add: Approved Applications for Registration	0
	Less: Resignations and Removals	<u>1</u>
	Partnerships Registered at 30 June 2019	<u>7</u>
(c)	Total Number of Companies registered:	
	Companies Registered at 1 July 2018	138
	Add: Approved Applications for Registration	17
	Less: Resignations and Removals	<u>9</u>
	Companies Registered at 30 June 2019	<u>146</u>

12 REGISTRATION STATISTICS (Continued)



Note: the Architectural Practice Act 2009 was proclaimed in January 2011 and included a change in the reporting year from calendar year to financial year.

13 COMPLAINTS AND INVESTIGATIONS

When a complaint is received the Registrar undertakes a preliminary investigation to gather evidence sufficient to assess whether there is cause to obtain legal advice in relation to laying a complaint for unprofessional conduct. The Registrar receives advice and assistance from the Notifications Committee on the merits or otherwise of the complaint. If there is sufficient cause and the matter is considered to be a serious matter, the Registrar refers the matter to the Crown Solicitor's Office for further investigation and legal advice. After considering the evidence and legal advice, the Registrar will consult with the Notifications Committee and may lay a complaint leading to a Board disciplinary inquiry.

The Board also receives notifications of alleged breaches of the Architectural Practice Act 2009. Such notifications may concern a number of sections of the Act, but mainly allege a breach of section 38 and/or section 40. These provisions relate to 'holding out' as an architect (ie the person or company 'holding out' is not a registered person or architectural business). The Registrar and Notifications Committee will review the matter and conduct a preliminary investigation. Depending upon the level of seriousness and evidence available, the Notifications Committee may write to the party concerned informing them of the potential breach of the Act, requiring them to desist. In more serious matters, if sufficient evidence is available, and the matter is clearly in the public interest, the Notifications Committee will recommend the Board lay a charge alleging a breach of the Architectural Practice Act 2009. Legal advice is obtained, and further evidence gathered, and if the evidence supports prosecution, the matter is then prosecuted in the Adelaide Magistrates Court. The Board undertakes this action in the public interest – only a registered person can use the title 'architect' or its derivatives. Architects (ie registered persons) must comply with the Architectural Practice Act 2009 (including maintaining Professional Indemnity insurance), meet high professional standards, and abide by the Architects' Code of Practice. These requirements do not apply to unregistered persons. The public can therefore be satisfied that architects should provide a high standard of skill, knowledge, competence and conduct.

The Board considered a number of matters during the year and these matters are summarised below.

Complaints concerning professional conduct:

Three complaints alleging unprofessional conduct by an architect or architectural business were lodged with the Board during the year. The Notifications Committee reviewed one complaint and this was dismissed. The other two matters remain under investigation. One of these complaints has been referred to the Crown Solicitor's Office for legal advice. The Notifications Committee also finalised some complaints received in past years – this included two matters where the complainant did not provide authorisation to the Registrar to proceed with the matter, and two other matters that were dismissed.

The number of complaints received during the year were an increase over the previous year, however, overall the number of complaints made against architects remain low.

12 REGISTRATION STATISTICS

Twenty five alleged breaches of the Architectural Practice Act were received this year. All breaches of the Act concern section 38 and/or section 40 of the Act – that is, using the word 'architect' or its derivatives by a unregistered person or business, and 'holding out' another person or business to be an architect or architectural business. Most of these allegations were resolved swiftly by the Notifications Committee. Two allegations were referred to the Crown Solicitors Office for legal advice, and remain unresolved as at 30 June 2019.

14 FRAUD PREVENTION

The Board did not identify any fraudulent activities during the financial year ended 30 June 2019.

The Board adopted a number of procedures to assist in the prevention of fraudulent activities, including:

- Engaging an independent accountant to prepare quarterly financial reports for review by the Board, and preparation of Business Activity Statements
- Use of the Board's accounting package (MYOB)
- Authorising the Registrar to make payments of monthly accounts to a maximum amount
- Listing monthly expenditure at Board meetings for endorsement by the Board
- Requiring two authorised account signatories for payments made by cheque
- Segregation of duties for staff involved in payment of accounts, verifying invoices and recording expenditure in MYOB.

15 FINANCES

The Board maintains a reserve of equity to ensure adequate funds are available to meet possible contingency needs, such as legal costs incurred in investigating and dealing with complaints and other administrative requirements that may arise for the Board to undertake its role.

The Board recorded a net surplus of \$117,319 for the financial year ended 30 June 2019 (financial year ended 30 June 2018 surplus \$85,675) and as at 30 June 2019 the Board had total equity of \$1,083,582 (as at 30 June 2018 total equity \$966,263).

The Board is not considered to be a "controlled entity" for the purposes of inclusion in the whole of Government Reporting.

The Board engaged a number of consultants during 2018/19. The consultancies are detailed below:

Consultants

Consultant	Number	Total (Ex GST)	Purpose of Consultancy
Value below \$10,000	2		
Plastyk Studios	1	\$160	Website Maintenance
Simon Fry & Associates	1	\$4,000	Auditor Fees
Value \$10,000-\$50,000	2		
Administration Overflow	1	\$44,990	Administrative services
Not for Profit Accounting Services	1	\$13,986	Accounting Services
Total	4	\$63,136	

Contractual Arrangements

Plastyk Studios continues to provide maintenance of the Board's website and \$160 was expended in this financial year.

Simon Fry & Associates were engaged to audit the 2018-19 financial year accounts.

15 FINANCES (Continued)

Administration Overflow provided administrative services to the Board in accordance with an agreed contractual engagement. Administration Overflow was paid fees as agreed between the Board and Administration Overflow. These fees were progressively billed and expensed as incurred on a weekly basis.

Not For Profit Accounting Services (NFPAS) provided accounting services to the Board in accordance with an agreed contractual engagement. NFPAS was paid fees as agreed between the Board and NFPAS. These fees were progressively billed and expensed as incurred on a fortnightly basis.

The Crown Solicitor's Office provides legal assistance to the Board and was paid professional fees as they were incurred. Legal fees to the amount of \$12,072 were incurred in the financial year 2018-19.

Audit

The accounts of the board have been audited and the financial statements for the financial year ended 30 June 2019 follow, together with the accompanying notes, and the independent auditor's report.



Presiding Member



Board Member

Dated this 18 day of September 2019

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
ABN 20 167 920 248**

FINANCIAL REPORT

**FOR THE YEAR ENDED
30 JUNE 2019**

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FINANCIAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	2018 \$
INCOME			
Application & Registration Fees	3	356,254	335,800
Interest		15,695	14,951
Other Income	4	29,366	29,825
TOTAL INCOME		<u>401,315</u>	<u>380,576</u>
EXPENSES			
Administrative Expenses	5	135,810	121,983
Depreciation		2,042	2,042
Employee Costs	6	98,635	88,644
Legal Costs		12,073	31,117
Exam Related Costs		16,285	19,357
Prizes		1,000	1,000
Rent		18,152	17,848
Sponsorships		-	12,909
TOTAL EXPENSES		<u>283,996</u>	<u>294,901</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>117,319</u>	<u>85,675</u>
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		<u><u>117,319</u></u>	<u><u>85,675</u></u>

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The accompanying notes form part of these financial statements

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
CURRENT ASSETS			
Cash & Cash Equivalents	7	1,349,832	1,217,558
Trade & Other Receivables	8	9,970	11,651
Prepayments		4,933	4,500
TOTAL CURRENT ASSETS		<u>1,364,735</u>	<u>1,233,709</u>
NON CURRENT ASSETS			
Property, Plant & Equipment	9	4,275	6,316
TOTAL ASSETS		<u>1,369,010</u>	<u>1,240,025</u>
CURRENT LIABILITIES			
Other Liabilities	10	245,785	240,180
Trade & Other Payables	11	22,352	22,474
Provisions	12	17,291	11,108
TOTAL CURRENT LIABILITIES		<u>285,428</u>	<u>273,762</u>
TOTAL LIABILITIES		<u>285,428</u>	<u>273,762</u>
NET ASSETS		<u>1,083,582</u>	<u>966,263</u>
EQUITY			
Retained Surplus		<u>1,083,582</u>	<u>966,263</u>

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The accompanying notes form part of these financial statements

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2019**

	Retained Surplus \$
BALANCE AT 1 JULY 2018	880,588
Net Surplus/(Deficit) for the Year	85,675
BALANCE AT 30 JUNE 2018	<u>966,263</u>
BALANCE AT 1 JULY 2018	966,263
Net Surplus/(Deficit) for the Year	117,319
BALANCE AT 30 JUNE 2019	<u><u>1,083,582</u></u>

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The accompanying notes form part of these financial statements

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members & Others		398,342	387,447
Payments to Suppliers & Employees		(280,827)	(280,493)
Interest Received		<u>14,759</u>	<u>12,956</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	13	<u>132,274</u>	<u>119,909</u>
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS		<u>132,274</u>	<u>119,909</u>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		1,217,558	1,097,649
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	7	<u><u>1,349,832</u></u>	<u><u>1,217,558</u></u>

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The accompanying notes form part of these financial statements

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

1. OBJECTIVES & FUNDING

The Architectural Practice Board of South Australia (the Board) exercises its functions under the *Architectural Practice Act 2009 (SA)* with the objective of achieving and maintaining professional standards of competence and conduct in the practice of architecture in South Australia.

The Board does not receive Government funding and the principal source of funds consists of monies paid by registered architects as registration fees, annual registrations and renewals received.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a) General Information and Statement of Compliance

The general purpose financial statements of the Board have been prepared in accordance with the requirements of the *Architectural Practice Act 2009 (SA)*, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board. A statement of compliance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) cannot be made due to the Board applying not-for-profit specific requirements contained in the Australian Accounting Standards.

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

b) Significant Accounting Judgement, Estimates & Assumptions

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

There are no estimates or judgements which have risk of causing a material adjustment to the carrying amount of assets and liabilities.

c) New Accounting Standards for Application in Future Periods

The Company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 16 Leases will be applicable to the company for the annual reporting period ending 30 June 2020. It is anticipated that the adoption of these new standards may have an impact on the company's annual financial statements. Accordingly, the company have commenced an assessment of the impact of these new standards, but have not yet determined a conclusion or quantified the impact of the new standards.

d) Changes in Accounting Policies

For the reporting period ended 30 June 2019, AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement. It makes major changes to the previous guidance on the classification and measurement of financial assets and introduces an 'expected credit loss' model for impairment of financial assets.

The adoption of AASB 9 has not required any reclassification or adjustments in relation to the classification and measurement of the financial assets of the Company.

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

e) Income Tax

The Company is exempt from income tax pursuant to the *Income Tax Assessment Act 1997*. Accordingly, Australian Accounting Standard AASB 112 *Income Taxes* has not been applied and no provision for income tax has been included in the financial reports.

f) Leases

Operating Leases

Where the Company is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed as incurred.

g) Revenue

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

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of Goods and Services Tax (GST).

Interest Received

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

Registration Subscriptions

Registration subscriptions are recognised on receipt except subscriptions received for the ensuing financial year which are reported as Income Received In Advance.

h) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments, are classified into the following categories upon initial recognition:

Amortised cost

Fair Value through profit or loss (FVPL)

Equity instruments at fair value through other comprehensive income (FVOCI)

Classifications are determined by both:

The entities business model for managing the financial asset

The contractual cash flow characteristics of the financial assets

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ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

h) Financial Instruments (cont.)

Classification and subsequent measurement of financial liabilities

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

The Company's financial assets include cash & cash equivalents, trade & other receivables and term deposits, which fall into the Amortised Cost category. After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

The Company's financial liabilities include trade and other payables.

Financial liabilities are initially measured at fair value and, where applicable, adjusted for transaction costs unless the Company designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

i) Goods & 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 Taxation 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.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are classified as operating cash flows.

j) Cash & Cash Equivalents

Cash and Cash Equivalents in the Statement of Financial Position comprise Cash at Bank, Cash on Hand and Short-Term Deposits with an original maturity of three months or less where the investment is convertible to known amounts of cash and is subject to insignificant risk of changes in value. For the purposes of the Statement of Cash Flows, Cash and Cash Equivalents consist of Cash and Cash Equivalents as defined above, plus Term Deposits with maturity dates of less than 12 months from balance date net of any outstanding bank overdrafts.

k) Property, Plant & Equipment

Plant & Equipment

Plant & equipment are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by Board's management.

Plant & equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Depreciation

The depreciable amount of all fixed assets are depreciated on either a diminishing value or straight-line basis over the useful lives of the assets to the Board commencing from the time the asset is held ready for

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

k) Property, Plant & Equipment (cont.)

Depreciation (cont.)

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate	Depreciation Method
Office Equipment	20%	Straight-line
Computers	30%	Diminishing value

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

When an asset is disposed of, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to the Statement of Profit or Loss and Other Comprehensive Income.

Derecognition & Disposal

An item of property, plant and equipment is derecognised upon disposal, when the item is no longer used in the operations of the entity or when it has no sale value. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognised in Profit or Loss within other income or other expenses.

l) Employee Benefits

Short-term Employee Benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Defined Contribution Plans

The Company provides post-employment benefits through defined contribution plans. The amount charged as an expense in respect of superannuation represents the fixed contributions made or payable by the Company to the superannuation funds of employees. The Company has no legal or constructive obligations to pay contributions in addition to its fixed contributions.

m) Provisions, Contingent Liabilities and Contingent Assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the Board can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

	2019	2018
	\$	\$
3. APPLICATION & REGISTRATION FEES		
Application Fees	12,460	7,980
Registration Fees	343,794	327,820
	<u>356,254</u>	<u>335,800</u>

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ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
4. OTHER INCOME		
Other Income		
Income from Exams & APE Fees	28,425	26,640
Fines & Penalties	-	1,540
Sundry Income	941	1,645
	<u>29,366</u>	<u>29,825</u>
5. ADMINISTRATIVE EXPENSES		
AACA Costs	14,889	7,463
Administration Costs	69,993	59,100
Auditor's Fees	4,000	3,000
Bank Charges	5,358	3,864
Board Fees	17,113	18,504
Presentation of Certificates Function	400	5,757
Insurance	2,365	1,609
Printing, Postage & Stationery	2,964	4,083
Storage Fees	1,950	1,807
Sundry Expenses	12,248	10,195
Telephone	3,037	2,814
Travel & Conference Expenses	1,494	2,186
Website & Logo	-	1,600
	<u>135,810</u>	<u>121,983</u>
6. EMPLOYEE COSTS		
Expenses recognised for employee benefits are analysed as follow:		
Salaries	83,965	77,386
Workers Compensation Insurance	786	883
Superannuation	7,700	7,678
Employee Benefit Provisions	6,183	2,697
	<u>98,635</u>	<u>88,644</u>
The liabilities recognised for employee benefits are reported in note 12.		
7. CASH & CASH EQUIVALENTS		
Cash at Bank	747,402	622,379
Cash on Hand	50	50
Term Deposits	602,380	595,129
	<u>1,349,832</u>	<u>1,217,558</u>
8. TRADE & OTHER RECEIVABLES		
Trade Debtors	1,165	-
Interest Receivable	3,219	2,283
Fines Receivable	2,500	5,100
GST Receivable	3,086	4,268
	<u>9,970</u>	<u>11,651</u>

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ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
9. PROPERTY, PLANT & EQUIPMENT		
Office Equipment		
At Cost	9,335	9,335
Less Accumulated Depreciation	<u>(5,297)</u>	<u>(3,746)</u>
	4,037	5,589
Computer Equipment		
At Cost	1,793	1,793
Less Accumulated Depreciation	<u>(1,555)</u>	<u>(1,066)</u>
	238	727
Total Property, Plant and Equipment	<u>4,275</u>	<u>6,316</u>
Reconciliation of Property, Plant & Equipment		
Balance at Beginning of the Year	6,316	8,358
Depreciation for the Year	<u>(2,042)</u>	<u>(2,042)</u>
Balance at the End of the year	<u>4,275</u>	<u>6,316</u>
10. OTHER LIABILITIES		
Registration Revenue Received in Advance	<u>245,785</u>	<u>240,180</u>
11. TRADE & OTHER PAYABLES		
Trade Payables	6,916	15,596
PAYG Payable	7,054	6,878
Other Payables	<u>8,382</u>	<u>-</u>
	<u>22,352</u>	<u>22,474</u>
12. PROVISIONS		
Provisions include the following liabilities recognised for employee benefits:		
Provision for Annual Leave	<u>17,291</u>	<u>11,108</u>
13. CASH FLOW INFORMATION		
Reconciliation of net surplus/(deficit) for the year to net cash flow from operating activities		
Net Surplus/(Deficit) for the Year	117,319	85,675
Non-cash Flows in Operating Result:		
Depreciation & Amortisation	2,042	2,041
Changes in Assets & Liabilities		
Decrease/(Increase) in Trade & Other Receivables	1,681	(1,662)
Decrease/(Increase) in Prepayments	(433)	154
(Decrease)/Increase in Income Received in Advance	5,605	21,332
(Decrease)/Increase in Trade & Other Payables	(122)	9,672
(Decrease)/Increase in Provisions	6,183	2,697
Net Cash Flows from Operating Activities	<u>132,274</u>	<u>119,909</u>

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
14. SUPPLIES & SERVICES		
Supplies and services provided by entities within the SA Government		
Legal Costs	12,073	31,117
Insurance	2,365	2,492
Workcover	907	391
Supplies and services provided by entities external to the SA Government		
Administrative & Registrar Functions	168,628	146,863
Other	100,024	114,039
	<u>283,996</u>	<u>294,901</u>

15. RELATED PARTY TRANSACTIONS

The Board's related parties are its key management personnel and related entities.

Transactions with Key Management Personnel

The key management of the Board consists of the Board Members and the Registrar. Key management personnel remuneration includes the following expenses:

Short-Term Employee Benefits	<u>98,635</u>	<u>88,644</u>
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The Registrar is employed as a staff member of the Board. Board members receive sitting fees for their involvement in Board Meetings.

Transactions with Related Entities

Transactions with related entities does not incorporate special terms and conditions and no guarantees were given or received. Total supplies and services provided by entities within the SA Government is disclosed in note 14.

16. AUDITOR'S REMUNERATION

Audit Fees Paid & Payable	<u>4,000</u>	<u>4,000</u>
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Apart from the annual audit, the auditor does not provide any other services to the Board.

17. PENDING ACTIONS

As at the end of June 2019, one complaint is being investigated with a view to disciplinary proceedings; and two persons are being investigated for breaches of the Act, alleging 'holding out as an architect', with a view to potential prosecution.

18. CONTINGENT LIABILITIES

There are no contingent liabilities that have been incurred by the Board in relation to 2019 or 2018.

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

19. FINANCIAL INSTRUMENT RISK

a) Interest Rate Risk

At 30 June 2019, all interest bearing financial assets were fixed interest investments. The effective weighted average interest rates on those financial assets are as follows;

	Weighted Average %	
	2019	2018
	\$	\$
Cash at Bank	0.37%	1.27%
Term Deposits	2.01%	2.30%

	Interest Bearing		Non Interest Bearing		Total	
	30/06/19	30/06/18	30/06/19	30/06/18	30/06/19	30/06/18
Period Ended	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash at Bank	747,402	622,379	-	-	747,402	622,379
Cash on Hand	-	-	50	50	50	50
Term Deposits	602,380	595,129	-	-	602,380	595,129
Trade & Other Receivables	-	-	9,970	11,651	9,970	11,651
Total Financial Assets	1,349,782	1,217,508	10,020	11,701	1,359,802	1,229,209

	Interest Bearing		Non Interest Bearing		Total	
	30/06/18	30/06/17	30/06/18	30/06/17	30/06/18	30/06/17
Period Ended	\$	\$	\$	\$	\$	\$
Financial Liabilities						
Trade and Other Payables	-	-	22,352	22,474	22,352	22,474
Total Financial Liabilities	-	-	22,352	22,474	22,352	22,474

b) Financial Risk Management

The Board has non-interest bearing assets (Cash on Hand and Receivables) and liabilities (Sundry Payables); and significant interest bearing assets (Bank Term Deposits). However, the Board's exposure to market risk and cash flow interest risk is minimal.

c) Net Fair Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the Notes to the Financial Statements.

d) Sensitivity Analysis

The Board has performed a sensitivity analysis relating to its exposure to interest rate risk at balance date. This sensitivity analysis demonstrates the effect on current year results and equity which could result from a change in this risk at 30 June, the effect on profit and equity as a result of changes in the interest rate, with all other variables remaining constant would be as follows:

Change in profit & equity		
- Increase in interest rate by 2%	23,104	23,152
- Decrease in interest rate by 2%	(12,062)	(12,956)

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

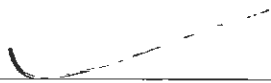
	2019	2018
	\$	\$
19. FINANCIAL INSTRUMENT RISK (cont.)		
d) Sensitivity Analysis (cont.)		
This sensitivity analysis has been performed on the assumption that all other variables remain unchanged. No sensitivity analysis has been performed on foreign currency risk as the Board is not materially exposed to foreign currency fluctuations.		
20. OPERATING LEASES		
Lease commitments showing commitments within 1 year, commitments within 2 to 5 years and commitments over 5 years (if applicable).		
- not later than 1 year	-	-
- later than 1 year but not later than 5 years	-	-
	-	-
21. FUTURE COMMITMENTS & CONSULTANTS		
The Registrar is employed as a staff member of the Board. Other administration, accounting staff, Examiners, Assessors and Standing Panel Members are consultants to the Board. Board members receive sitting fees for their involvement in Board Meetings.		
As at the reporting date the Board did not commit any funds towards assets expected to be received on a future date.		
22. POST-REPORTING DATE EVENTS		
No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.		

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
CERTIFICATE BY THE PRESIDING MEMBER, BOARD MEMBER AND REGISTRAR**

- 1) The foregoing Statement of Profit of Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Equity, and Notes to the Financial Statements thereto of the Architectural Practice Board of South Australia, present fairly, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Board as at 30 June 2019 and the result of its operations and its cash flows for the financial year then ended; and
- 2) Internal controls over financial reporting have been effective throughout the period.

Signed in accordance to the resolution of the Board:



Presiding Member



Board Member



Registrar

18/9/2019
Date

SJF
18/09/19



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2019**

Report on the Financial Report

I have audited the accompanying financial report of the Architectural Practice Board of South Australia, which comprises the Statement of Financial Position as at 30 June 2019, 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, notes comprising a summary of significant accounting policies and other explanatory information and the Certification by the Presiding Member, Board Member and Registrar.

The Responsibility 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 (including the Australian Accounting Interpretations), the Architectural Practice Act 2009 and the Public Sector Act 2009 and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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 judgement, 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 of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional accounting bodies.

Sof
18/09/19

Liability limited by a scheme approved under Professional Standards Legislation

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2019**

Auditor's Opinion

In my opinion, the financial report of the Architectural Practice Board of South Australia is in accordance with the requirements of the Architectural Practice Act 2009 and the Public Sector Act 2009, including:

- i. giving a true and fair view of the Board's financial position as at 30 June 2019 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards.



S D FRY
Chartered Accountant

Signed at Wayville this 18th day of September 2019.