

**ARCHITECTURAL PRACTICE BOARD**

**OF**

**SOUTH AUSTRALIA**

**ABN: 20 167 920 248**

**ANNUAL REPORT**

**FINANCIAL YEAR ENDED 30 JUNE 2021**

June 2021

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ISSN (print) 1839-1591  
ISSN (online) 1839-1605

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**EXECUTIVE SUMMARY: 2020/21**

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The inclusion of mandatory Continuing Professional Development (CPD) in the Architectural Practice Act 2009 was proclaimed in February 2020, with the commencement date of 1 July 2020. This year saw its first year of operation. For the first year, and with the COVID-19 pandemic continuing, the Board approved 10 CPD points for 2020/21, including a minimum of 5 Formal points. The full amount of 20 CPD points will be required to be reported from 1 July 2021 onwards (including a minimum of 10 Formal points).

To support the architectural profession in managing this new requirement, the Board developed a number of 'tools', including the CPD App (for recording CPD), and the Checklist (to guide architects in deciding whether a course was Formal or Informal).

While there were a number of enquiries about this change, it was heartening to see many architects recording their CPD when renewing their registration. Unfortunately, there was not 100% compliance and the Board followed up a number of architects who had either not reported their CPD or had not completed the required quota. An extension of time was granted to some architects, in particular those who could demonstrate extenuating circumstances. The Board will continue to monitor CPD compliance into the future.

In February 2021, the Board's Annual Awards Event was held at Majestic Roof Garden Hotel. Over 70 members of the architectural profession attended the evening. Certificates of Registration were presented to new registrants who were successful in the Architectural Practice Examination during 2020. 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 2020, the recipients were:

|                                |                    |
|--------------------------------|--------------------|
| University of Adelaide:        | Georgina Warren    |
| University of South Australia: | Louisa-Alice Minor |

With the emergence of the Coronavirus Pandemic in March 2020, many activities within the architectural profession were cancelled. The construction industry was not immune from its effects and this resulted in very different work environments for architects. Working from home became the norm, and interstate travel was severely curtailed. AIA and ACA, as the professional associations for architects, were immediately supportive of the profession, and continued to be so during the 2020/21 year as the pandemic remained.

The Architectural Practice Examination was also affected by the pandemic resulting in the National Examination Paper continuing to be conducted by remote proctoring. In the second session of 2020 (held between July-September 2020), 36 candidates applied in total. 20 candidates were successful with one candidate deferring to the next session. In the first session of 2021 (February – June), 30 candidates applied in total with 19 passing and one deferral.

Operationally, registrations with the Board in 2020/21 increased slightly. The total number of individuals on the register at the end of June 2021 was 901. This included 709 males and 192 females. There were 161 architectural businesses registered (7 partnerships; 154 companies). The total number on the Register in South Australia (both individuals and businesses) was 1061 – this is a small increase from 1042 in the previous year.

During the year one complaint against a registered architect was received and resolved informally. One complaint from the previous year is the subject of disciplinary proceedings with ongoing advice being provided by the Crown Solicitor's Office. A charge of unprofessional conduct was laid before the SA Civil and Administrative Tribunal and the matter remains before SACAT. Five alleged breaches of the Architectural Practice Act were received and resolved without recourse to further investigation. One matter from a previous year was finalised in the Magistrates Court with a guilty plea and a fine imposed.

The Board looks forward to 2021/22, when for the first time it will consider its position of initiatives and contributions to the Minister for Planning and Local Government's Reconciliation Action Plan; and develop its responses and administrative procedures for the introduction of Automatic Mutual Recognition of registration. Finally, I wish to acknowledge the commitment and contribution of all 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. I also extend my gratitude to the Registrar Sue Millbank and administrator Mim Pargeter for their work and support to the Board.

Last year I noted a hopeful return to normality in 2020/21 in a post COVID-19 environment. Unfortunately, this hasn't proved to be the case, but it has been affirming to observe the way the profession continues to rise to the challenges as we navigate our way through the pandemic.



**MARIANO DE DUONNI**  
**PRESIDING MEMBER**

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## 1 CHARTER

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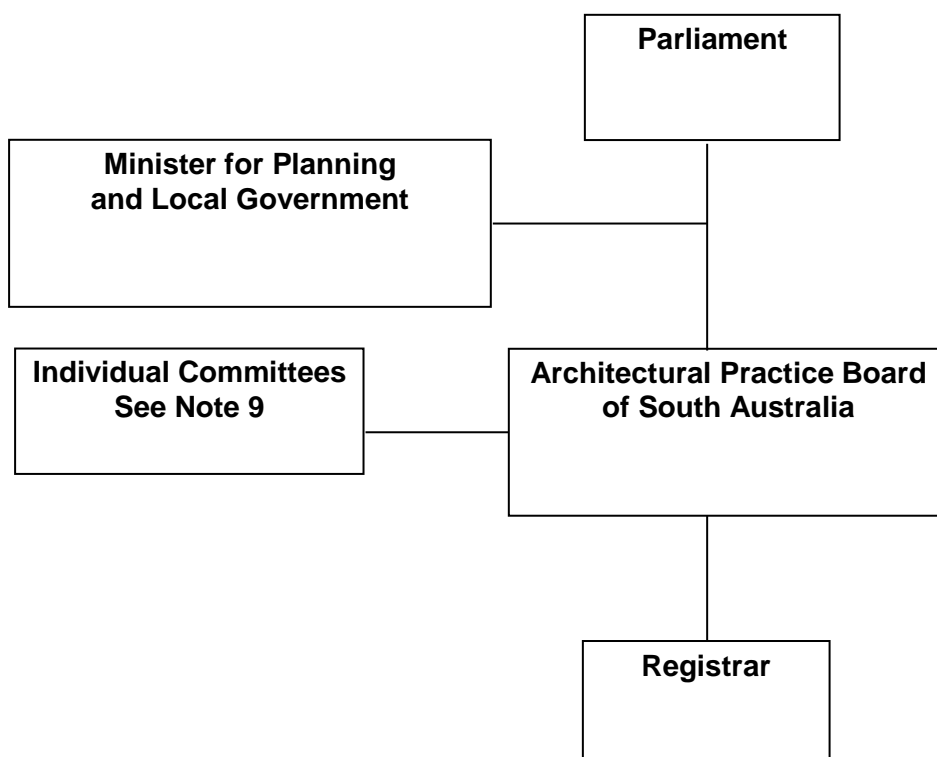
The Architectural Practice Board of South Australia (the Board) is the statutory authority responsible for administering the Architectural Practice Act 2009 (the Act), "to provide for the registration of architects and architectural businesses; to regulate architectural practice for the purpose of maintaining high standards of competence and conduct by registered architects and registered architectural businesses; and for purposes incidental thereto."

The purpose of limiting the use of the title "architect" to those properly qualified is to protect the public from the activities of unqualified persons or registered entities who may present themselves as having professional qualifications in architecture they do not possess.

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## 2 ORGANISATION

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## 3 FUNCTIONS OF THE BOARD

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The Board is responsible for the protection of the interests of the public. Section 13 of the Act provides for the following functions of the Board:

- (1)
  - (a) to oversee the practice of architecture by registered architects and registered
  - (b) to approve, after consultation with authorities considered appropriate by the Board, courses of education or training that provide qualifications for registration on the register of architects;
  - (c) to determine, after consultation with authorities considered appropriate by the Board, the requirements necessary for registration on the register of architects;
  - (d) to establish and maintain the registers contemplated by the Act;
  - (e) to prepare or endorse, subject to the approval of the Minister, codes of conduct or professional standards for registered architects or codes of conduct for registered architectural businesses;
  - (f) to prepare or endorse guidelines on continuing architectural education for registered architects;
  - (g) to take such measures as the Board considers appropriate to promote education in architecture, to assist students in architecture or to further knowledge of architecture among the public;
  - (h) to establish administrative processes for handling complaints received against registered architects and registered architectural businesses (which may include processes under which a person voluntarily enters into an undertaking);
  - (i) to provide advice to the Minister as the Board considers appropriate;
  - (j) to take such measures as it considers appropriate to promote equity, fairness and safety within the architectural profession;
  - (k) to carry out other functions assigned to the Board by or under the Act, or by the Minister.

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## 4 BOARD MEMBERSHIP

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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 nominated by the Minister in accordance with Section 5 (1) (b) of the Act. 3 of the Ministerial nominations expire in July 2021, with the remaining nomination expiring in April 2023.

The membership of the Board from 1 July 2020 to 30 June 2021 was as follows:-

**Ministerial nominations:**

Dimitty Marie Andersen  
Director

Grieve Gillett 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 (Presiding Member)

Director - Baukultur Pty Ltd

Appointed: 5 April 2017 to 4 April 2020. (Reappointed on 4 April 2020 to 3 April 2023)

Appointed Presiding Member: 6 February 2020

**Elected registered architects:**

Mr Enzo Caroscio

Director – Enzo Caroscio Architecture Pty Ltd

Appointed: 23 April 2020 to 22 April 2023.

Ms Sarah Burge

Architect – DASH Architects

Appointed: 23 April 2020 to 22 April 2023.

Mr Dario Salvatore

Director – Hodgkison Pty Ltd

Appointed: 23 April 2020 to 22 April 2023.

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. No current Deputy Member for any Board Members has been appointed.

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

Meetings of the Board are attended by the Registrar.

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## 5 BOARD MEETINGS

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**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 2020 to 30 June 2021. Attendance at meetings during the period 1 July 2020 to 30 June 2021 was as follows:

|                    | <b>Attendance</b> | <b>Maximum</b> |
|--------------------|-------------------|----------------|
| Kimberley Lawrence | 8                 | 10             |
| Dimitty Andersen   | 6                 | 10             |
| Kirsteen Mackay    | 10                | 10             |
| Mariano DeDuonni   | 10                | 10             |
| Sarah Burge        | 10                | 10             |
| Enzo Caroscio      | 8                 | 10             |
| Dario Salvatore    | 8                 | 10             |

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**6 REMUNERATION OF BOARD MEMBERS AND EXAMINERS**

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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 2020 to 30 June 2021 were as follows:

Number of Employees: 8 persons            0.5 Full Time Equivalent

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

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**6 REMUNERATION OF BOARD MEMBERS AND EXAMINERS (Cont)**

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| Salary Bracket              | Male      |        | Female    |        |
|-----------------------------|-----------|--------|-----------|--------|
|                             | Part Time | Casual | Part Time | Casual |
| \$0-\$9,999 per annum       | 3         | 12     | 4         | 6      |
| \$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 2021.

No performance reviews were conducted by the Board for the financial year ended 30 June 2021.

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

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

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**7 REGISTRAR AND ADMINISTRATION**

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The Board's Registrar, Ms Sue Millbank continued permanent part time employment during 2020-2021.

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  
Mobile: 0408 320 684

Email: [registrar@archboardsa.org.au](mailto:registrar@archboardsa.org.au)



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## 8 WEBSITE

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The Board's website address is [www.archboardsa.org.au](http://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 the 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.

The website also includes a portal that enables Architectural Practice Examination candidates to register to attend briefing sessions and lodge application forms to undertake the three part Architectural Practice Examination.

During the year, the Board developed an electronic App to assist registrants to record their Continuing Professional Development points each year.

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## 9 COMMITTEES

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The Board maintains two 'standing' committees, the Notifications Committee and the Education Committee. The role of the Notifications Committee 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. It provides advice and recommendations to the Board on these matters.

The Education Committee provides advice and recommendations to the Board on accreditation of courses that provide qualifications for registration. It takes advice from the Architects Accreditation Council of Australia (ACA) which conducts and manages accreditation visits to Universities at least every 5 years.

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## 10 FREEDOM OF INFORMATION ACT 1991

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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.

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## 11 EXAMINATIONS AND PRIZES

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### Examinations

Architectural Practice examinations were conducted in August/September 2020 and April/May 2021. The results were as follows:

|                        | No. of Applicants | No. of Successful Candidates | No. Deferred |
|------------------------|-------------------|------------------------------|--------------|
| July to September 2020 | 36                | 20                           | 1            |
| February to May 2019   | 30                | 19                           | 1            |

The Board congratulates all successful candidates.

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## 11 EXAMINATIONS AND PRIZES (Cont)

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### 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 2020 university examinations were:

- 1 APBSA University Prize for University of South Australia student  
Awarded to Louisa-Alice Minor
  
- 2 APBSA University Prize for University of Adelaide student  
Awarded to Georgina Warren

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## 12 REGISTRATION STATISTICS

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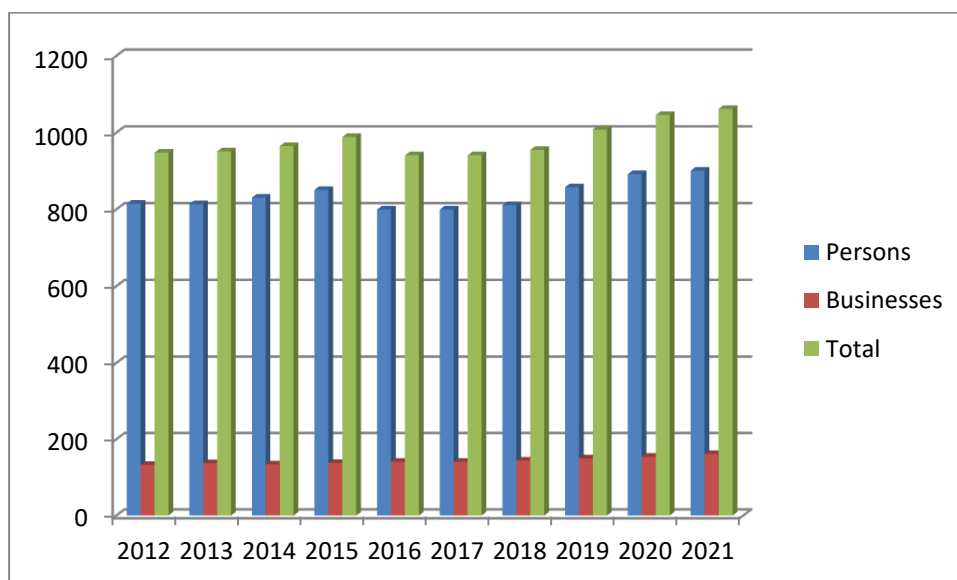
Natural persons having the necessary qualifications and experience may apply to be registered pursuant to section 28 (1) of the Architectural Practice Act 2009. Under Section 28 (2) of the Architectural Practice Act 2009, the Board may register a natural person as having 'limited registration' if that 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 2020   |     |
|     | Male  | 705 |
|     | Female                                      | 187 |
|     | Add: Approved Applications for Registration |     |
|     | Male  | 28  |
|     | Female                                      | 13  |
|     | Less: Resignations and Removals             |     |
|     | Male  | 33  |
|     | Female                                      | 8   |
|     | Natural Persons Registered at 30 June 2021  |     |
|     | Male  | 709 |
|     | Female                                      | 192 |
|     | Total Natural Persons                       | 901 |
| (b) | Total Number of Partnerships registered:    |     |
|     | Partnerships Registered at 1 July 2020      | 6   |
|     | Add: Approved Applications for Registration | 1   |
|     | Less: Resignations and Removals             |     |
|     | Partnerships Registered at 30 June 2020     | 7   |
| (c) | Total Number of Companies registered:       |     |
|     | Companies Registered at 1 July 2019         | 148 |
|     | Add: Approved Applications for Registration | 13  |
|     | Less: Resignations and Removals             | 7   |
|     | Companies Registered at 30 June 2020        | 154 |

## 12 REGISTRATION STATISTICS (Continued)



## 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 disciplinary inquiry which is heard in the South Australian Civil and Administrative Tribunal (SACAT).

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 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, undertake continuing professional development, 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:

One complaint alleging unprofessional conduct by an architect or architectural business was received and resolved informally. One complaint from the previous year remains open with a disciplinary complaint alleging unprofessional conduct laid before the SA Civil and Administrative Tribunal by the Registrar. The Crown Solicitor provides advice and represents the complainant, and the matter is ongoing.

The number of complaints received during the year was similar to the previous year. While a number of enquires are made to the Office each year, the overall the number of complaints made against architects remain low.

Five alleged breaches of the Architectural Practice Act were received and considered by the Board. 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 matters were resolved swiftly by the Notifications Committee. One matter from a previous year was finalised in the Magistrates Court during the year, resulting in a guilty plea. A fine was imposed by the Court.

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## 14 FRAUD PREVENTION

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The Board did not identify any fraudulent activities during the financial year ended 30 June 2021.

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.

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## 15 FINANCES

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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 \$62,433 for the financial year ended 30 June 2021 (financial year ended 30 June 2020 surplus \$129). As at 30 June 2021 the Board had total equity of \$1,390,629 (as at 30 June 2020 total equity \$1,329,496 {restated}).

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 2020/21. The consultancies are detailed below:

### Consultants

| Consultant                         | Number | Total (Ex GST) | Purpose of Consultancy           |
|------------------------------------|--------|----------------|----------------------------------|
| <b>Value below \$10,000</b>        | 1      |                |                                  |
| Simon Fry & Associates             | 1      | \$4,300        | Auditor Fees                     |
| <b>Value \$10,000-\$50,000</b>     | 3      |                |                                  |
| Administration Overflow            | 1      | \$48,212       | Administrative services          |
| Not for Profit Accounting Services | 1      | \$15,960       | Accounting Services              |
| Rodeo Creative                     | 1      | \$28,488       | Corporate Branding; publications |
| <b>Total</b>                       | 4      | \$96,960       |                                  |

### Contractual Arrangements

Simon Fry & Associates were engaged to audit the 2020-21 financial year accounts.

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.

Rodeo Creative provided corporate branding assistance to the Board on an as needs basis, including for the regular eNewsletter, CPD publications, and a rebrand of the Board's logo.

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**15 FINANCES** (Continued)

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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 \$37,909 were incurred in the financial year 2020-21.

**Audit**

The accounts of the board have been audited and the financial statements for the financial year ended 30 June 2021 follow, together with the accompanying notes, and the independent auditor's report.



Presiding Member



Board Member

Dated this 22nd day of September 2021.

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

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2021**

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA  
FINANCIAL REPORT  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

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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 2021**

|   | Note | 2021<br>\$           | 2020<br>\$        |
|---|------|----------------------|-------------------|
| <b>INCOME</b>   |      |                      |                   |
| Application & Registration Fees                       | 3    | 338,245              | 306,670           |
| Interest  |      | 3,889                | 10,873            |
| Other Income  | 4    | <u>60,810</u>        | <u>61,386</u>     |
| <b>TOTAL INCOME</b>                                   |      | <u>402,944</u>       | <u>378,929</u>    |
| <b>EXPENSES</b>                                       |      |                      |                   |
| Administrative Expenses                               | 5    | 155,843              | 184,775           |
| Continuing Professional Development                   |      | 2,838                | -                 |
| Depreciation  |      | 860                  | 1,113             |
| Employee Costs  | 6    | 95,389               | 103,691           |
| Legal Costs   |      | 30,321               | 40,194            |
| Exam Related Costs                                    |      | 31,589               | 20,729            |
| Prizes  |      | 1,000                | 1,000             |
| Rent Paid   | 18   | 19,671               | 18,933            |
| Sponsorships  |      | <u>3,000</u>         | <u>8,364</u>      |
| <b>TOTAL EXPENSES</b>                                 |      | <u>340,511</u>       | <u>378,800</u>    |
| <b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>             |      | <u>62,433</u>        | <u>129</u>        |
| Other Comprehensive Income                            |      | -                    | -                 |
| <b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR</b> |      | <u><u>62,433</u></u> | <u><u>129</u></u> |

The accompanying notes form part of these financial statements



**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021**

|                                  | Note | 2021<br>\$       | **Restated<br>2020<br>\$ |
|----------------------------------|------|------------------|--------------------------|
| <b>CURRENT ASSETS</b>            |      |                  |                          |
| Cash & Cash Equivalents          | 7    | 833,615          | 768,356                  |
| Financial Assets                 | 8    | 613,168          | 609,175                  |
| Trade & Other Receivables        | 9    | 4,767            | 9,060                    |
| Other Assets                     |      | 4,928            | 5,306                    |
| <b>TOTAL CURRENT ASSETS</b>      |      | <u>1,456,478</u> | <u>1,391,897</u>         |
| <b>NON CURRENT ASSETS</b>        |      |                  |                          |
| Property, Plant & Equipment      | 10   | 2,302            | 3,162                    |
| <b>TOTAL ASSETS</b>              |      | <u>1,458,780</u> | <u>1,395,059</u>         |
| <b>CURRENT LIABILITIES</b>       |      |                  |                          |
| Trade & Other Payables           | 11   | 27,682           | 31,901                   |
| Provisions                       | 12   | 40,469           | 33,662                   |
| <b>TOTAL CURRENT LIABILITIES</b> |      | <u>68,151</u>    | <u>65,563</u>            |
| <b>TOTAL LIABILITIES</b>         |      | <u>68,151</u>    | <u>65,563</u>            |
| <b>NET ASSETS</b>                |      | <u>1,390,629</u> | <u>1,329,496</u>         |
| <b>EQUITY</b>                    |      | <u>1,390,629</u> | <u>1,329,496</u>         |

\*\* Cash & cash equivalents reclassified as financial assets. See note 7.

The accompanying notes form part of these financial statements

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA  
STATEMENT OF CHANGES IN EQUITY  
AS AT 30 JUNE 2021**

|  | <b>Retained Surplus</b><br>\$ |
|--|-------------------------------|
| <b>BALANCE AT 1 JULY 2019</b>                | 1,083,582                     |
| First time adoption of AASB 15 and AASB 1058 | 245,785                       |
| Net Surplus/(Deficit) for the Year           | 129                           |
| Other Comprehensive Income                   | -                             |
| <b>BALANCE AT 30 JUNE 2020</b>               | 1,329,496                     |
| <b>BALANCE AT 1 JULY 2020</b>                | 1,329,496                     |
| Net Surplus/(Deficit) for the Year           | 62,433                        |
| Historical Adjustment                        | (1,300)                       |
| Other Comprehensive Income                   | -                             |
| <b>BALANCE AT 30 JUNE 2021</b>               | 1,390,629                     |

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 2021**

|   | Note | 2021<br>\$              | 2020<br>\$              |
|---|------|-------------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                     |      |                         |                         |
| Receipts from Members & Others                                  |      | 402,049                 | 368,965                 |
| Payments to Suppliers & Employees                               |      | (336,686)               | (352,139)               |
| Interest Received   |      | 3,889                   | 10,873                  |
| <b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>                 | 13   | <u>69,252</u>           | <u>27,699</u>           |
| <b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>   |      | <u>69,252</u>           | <u>27,699</u>           |
| <b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> |      | 1,377,531               | 1,349,832               |
| <b>CASH &amp; CASH EQUIVALENTS AT THE END OF THE YEAR</b>       | 13   | <u><u>1,446,783</u></u> | <u><u>1,377,531</u></u> |

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 2021**

**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) Income Tax**

The Board 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.

**d) Revenue**

The Board receives income from registration fees and interest.

The Board is a statutory authority, and administers the *Architectural Practice Act 2009*. Architects must register to practice, and pay a registration fee for this purpose. The Board's role is to ensure the public interest is protected and that the conduct and competency of architects is maintain to the required standard of practice in South Australia. Architectural business are also required to register with the Board.

**Registration Fees**

Registration fees are recognised as income at the earlier of receipt or when the subscription becomes due and payable to the Board.

**Interest Income**

Interest income is recognised on an accruals basis using the effective interest method.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

**2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**e) Financial Instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Board 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).

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

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.

**Classification and Subsequent Measurement of Financial Liabilities**

The Board'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 Board 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.

**f) 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.

**g) 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.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS (cont.)  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

**2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**h) 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 use.

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

| <b>Class of Fixed Asset</b> | <b>Depreciation Rate</b> | <b>Depreciation Method</b> |
|-----------------------------|--------------------------|----------------------------|
| 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 t 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.

**i) 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 Board 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 Board to the superannuation funds of employees. The Board has no legal or constructive obligations to pay contributions in addition to its fixed contributions.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

**2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**j) 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.

|   | <b>2021</b> | <b>2020</b> |
|---|-------------|-------------|
|   | \$          | \$          |
| <b>3. APPLICATION &amp; REGISTRATION FEES</b> |             |             |
| Application Fees                              | 11,520      | 11,875      |
| Registration Fees                             | 326,725     | 294,795     |
|   | 338,245     | 306,670     |
| <b>4. OTHER INCOME</b>                        |             |             |
| Income from Exams & APE Fees                  | 45,925      | 51,000      |
| Sundry Income                                 | 91          | 386         |
| ATO Cash Flow Boost                           | 14,794      | 10,000      |
|   | 60,810      | 61,386      |
| <b>5. ADMINISTRATIVE EXPENSES</b>             |             |             |
| AACA Costs                                    | 10,214      | 11,136      |
| Administration Costs                          | 82,360      | 101,735     |
| Auditor's Fees                                | 4,700       | 4,600       |
| Bank Charges                                  | 5,454       | 5,044       |
| Board Fees                                    | 17,664      | 18,531      |
| Presentation of Certificates Function         | 4,564       | 7,009       |
| Insurance                                     | 3,485       | 2,361       |
| Printing, Postage & Stationery                | 2,065       | 6,408       |
| Storage Fees                                  | 2,312       | 1,604       |
| Sundry Expenses                               | 19,414      | 21,709      |
| Telephone                                     | 3,611       | 3,255       |
| Travel & Conference Expenses                  | -           | 1,383       |
|   | 155,843     | 184,775     |

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

|   | <b>2021</b> | <b>2020</b> |
|---|-------------|-------------|
|   | \$          | \$          |
| <b>6. EMPLOYEE COSTS</b>  |             |             |
| Expenses recognised for employee benefits are analysed as follow: |             |             |
| Salaries  | 79,949      | 79,700      |
| Workers Compensation Insurance                                    | 669         | 290         |
| Superannuation  | 7,964       | 7,331       |
| Employee Benefit Provisions                                       | 6,807       | 16,371      |
|   | 95,389      | 103,691     |

The liabilities recognised for employee benefits are reported in note 12.

|                                       |         | <b>Restated</b> |
|---------------------------------------|---------|-----------------|
| <b>7. CASH &amp; CASH EQUIVALENTS</b> |         |                 |
| Cash on Hand                          | 50      | 50              |
| Cash at Bank                          | 833,565 | 768,306         |
|                                       | 833,615 | 768,356         |

During the current financial period, the Board reclassified its term deposits with a maturity of more than 3 months as financial assets. Accordingly, a term deposit of \$609,175, which was disclosed as cash & cash equivalents in the previous reporting period, has been reclassified as a financial asset in the comparative balances. See Note 8.

|   |         | <b>Restated</b> |
|---|---------|-----------------|
| <b>8. FINANCIAL ASSETS</b>  |         |                 |
| Bank term deposits with a maturity of more than 3 months but less than 12 months are shown as current financial assets. |         |                 |
| Term Deposits   | 613,168 | 609,175         |
| <b>9. TRADE &amp; OTHER RECEIVABLES</b>   |         |                 |
| Interest Receivable   | 266     | 2,050           |
| Fines Receivable  | -       | 1,300           |
| GST Receivable  | 4,501   | 5,710           |
|   | 4,767   | 9,060           |

|  |         | <b>Restated</b> |
|--|---------|-----------------|
| <b>10. PROPERTY, PLANT &amp; EQUIPMENT</b> |         |                 |
| Office Equipment                           |         |                 |
| At Cost                                    | 9,335   | 9,335           |
| Less: Accumulated Depreciation             | (7,033) | (6,173)         |
|  | 2,302   | 3,162           |
| Computer Equipment                         |         |                 |
| At Cost                                    | 1,793   | 1,793           |
| Less: Accumulated Depreciation             | (1,793) | (1,793)         |
|  | -       | -               |
| Total Property, Plant and Equipment        | 2,302   | 3,162           |



**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

|   | 2021             | 2020             |
|---|------------------|------------------|
|   | \$               | \$               |
| <b>10. PROPERTY, PLANT &amp; EQUIPMENT (cont.)</b>  |                  |                  |
| <b>Reconciliation of Property, Plant &amp; Equipment</b>  |                  |                  |
| Balance at Beginning of the Year  | 3,162            | 4,275            |
| Depreciation for the Year   | (860)            | (1,113)          |
| Balance at the End of the year  | <u>2,302</u>     | <u>3,162</u>     |
| <b>11. TRADE &amp; OTHER PAYABLES</b>   |                  |                  |
| Trade Payables  | -                | 16,542           |
| PAYG Payable  | 6,179            | 6,790            |
| Other Payables  | 21,503           | 8,569            |
|   | <u>27,682</u>    | <u>31,901</u>    |
| <b>12. PROVISIONS</b>   |                  |                  |
| Provisions include the following liabilities recognised for employee benefits:                          |                  |                  |
| Provision for Annual Leave  | 26,369           | 21,576           |
| Provision for Long Service Leave  | 14,100           | 12,086           |
|   | <u>40,469</u>    | <u>33,662</u>    |
| <b>13. CASH FLOW INFORMATION</b>  |                  |                  |
| <b>Reconciliation of cash and cash equivalents for the purposes of the cash flow statement:</b>         |                  |                  |
| Cash on Hand  | 50               | 50               |
| Cash at Bank  | 833,565          | 768,306          |
| Bank Term Deposits  | 613,168          | 609,175          |
|   | <u>1,446,783</u> | <u>1,377,531</u> |
| <b>Reconciliation of net surplus/(deficit) for the year to net cash flow from operating activities:</b> |                  |                  |
| Net Surplus/(Deficit) for the Year  | 62,433           | 129              |
| Non-Cash Flows in Operating Result:   |                  |                  |
| Depreciation & Amortisation   | 860              | 1,113            |
| Historical Adjustment   | (1,300)          | -                |
| Changes in Assets & Liabilities   |                  |                  |
| Decrease/(Increase) in Trade & Other Receivables  | 4,293            | 909              |
| Decrease/(Increase) in Prepayments  | 378              | (373)            |
| (Decrease)/Increase in Trade & Other Payables   | (4,219)          | 9,550            |
| (Decrease)/Increase in Provisions   | 6,807            | 16,371           |
| Net Cash Flows from Operating Activities  | <u>69,252</u>    | <u>27,699</u>    |

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS (cont.)  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

|   | 2021           | 2020           |
|---|----------------|----------------|
|   | \$             | \$             |
| <b>14. SUPPLIES &amp; SERVICES</b>  |                |                |
| <b>Supplies and services provided by entities within the SA Government</b>      |                |                |
| Legal Costs   | 30,321         | 40,194         |
| Insurance   | 3,485          | 2,361          |
| Workcover   | 669            | 290            |
| <b>Supplies and services provided by entities external to the SA Government</b> |                |                |
| Administrative & Registrar Functions  | 177,080        | 205,427        |
| Other   | 128,955        | 130,529        |
|   | <u>340,510</u> | <u>378,801</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>95,390</u> | <u>96,613</u> |
|------------------------------|---------------|---------------|

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>4,500</u> | <u>4,000</u> |
|---------------------------|--------------|--------------|

Apart from the annual audit, the auditor does not provide any other services to the Board.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

**17. FINANCIAL INSTRUMENT RISK**

**a) Interest Rate Risk**

At 30 June 2021, all interest bearing financial assets were fixed interest investments. The effective weighted average interest rates on those financial assets are as follows:

|               | <b>Weighted Average %</b> |                 |
|---------------|---------------------------|-----------------|
|               | <b>2021</b>               | <b>2020</b>     |
|               | \$                        | \$              |
| Cash at Bank  | Less than<br>1%           | Less than<br>1% |
| Term Deposits | Less than<br>2%           | 2%              |

|                               | <b>Interest Bearing</b> |                  | <b>Non Interest Bearing</b> |              | <b>Total</b>     |                  |
|-------------------------------|-------------------------|------------------|-----------------------------|--------------|------------------|------------------|
|                               | 30/06/21                | 30/06/20         | 30/06/21                    | 30/06/20     | 30/06/21         | 30/06/20         |
| Period Ended                  | \$                      | \$               | \$                          | \$           | \$               | \$               |
| <b>Financial Assets</b>       |                         |                  |                             |              |                  |                  |
| Cash at Bank                  | 833,565                 | 768,306          | -                           | -            | 833,565          | 768,306          |
| Cash on Hand                  | -                       | -                | 50                          | 50           | 50               | 50               |
| Term Deposits                 | 613,168                 | 609,175          | -                           | -            | 613,168          | 609,175          |
| Trade & Other Receivables     | -                       | -                | 4,767                       | 9,060        | 4,767            | 9,060            |
| <b>Total Financial Assets</b> | <b>1,446,733</b>        | <b>1,377,481</b> | <b>4,817</b>                | <b>9,110</b> | <b>1,451,550</b> | <b>1,386,591</b> |

|                                    | <b>Interest Bearing</b> |          | <b>Non Interest Bearing</b> |               | <b>Total</b>  |               |
|------------------------------------|-------------------------|----------|-----------------------------|---------------|---------------|---------------|
|                                    | 30/06/21                | 30/06/20 | 30/06/21                    | 30/06/20      | 30/06/21      | 30/06/20      |
| Period Ended                       | \$                      | \$       | \$                          | \$            | \$            | \$            |
| <b>Financial Liabilities</b>       |                         |          |                             |               |               |               |
| Trade & Other Payables             | -                       | -        | 27,682                      | 31,901        | 27,682        | 31,901        |
| <b>Total Financial Liabilities</b> | <b>-</b>                | <b>-</b> | <b>27,682</b>               | <b>31,901</b> | <b>27,682</b> | <b>31,901</b> |

**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 is mostly associated with credit risk as liquidity risk and interest risk is minimal. Due to Board's low interest rate risk exposure, an analysis for interest rate sensitivity has not been included in the financial statements.

**Credit Risk**

Credit risk is the risk that a counterparty fails to discharge an obligation to the Board. The Board is exposed to this risk for various financial instruments with the maximum exposure to credit risk being limited to the carrying amount of financial assets recognised at the reporting date, as summarised under financial assets in the above table. The Board's policy is to deal only with creditworthy counterparties.

The Board's management considers that all the above financial assets are of good credit quality.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA**  
**NOTES TO THE FINANCIAL STATEMENTS (cont.)**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

**18. LEASE EXPENSE**

The Board has a lease for its head office. The lease terms met the requirements to be considered a short-term lease for the purposes of AASB 16 - Leases. Accordingly, the lease payments have been expensed as rent paid in the statement of profit and loss.

**19. FAIR VALUE MEASUREMENT**

There are no financial instruments or non-financial instruments that are carried at fair value as at 30 June 2021.

**20. PENDING ACTIONS**

As at the end of June 2021, one matter concerning unprofessional conduct is currently before the South Australian Civil and Administrative Tribunal.

As at the end of June 2020, one matter is currently before the Magistrates Court for charges relating to a breach of the Act by an unregistered person, and an additional matter is currently under formal investigation by the Crown Solicitors Office with a view to commencing disciplinary proceedings against an architect.

**21. CONTINGENT LIABILITIES**

There are no contingent liabilities that have been incurred by the Board in relation to 2021 or 2020.

**22. 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.

**23. POST-REPORTING DATE EVENTS**

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

**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 2021 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

22 September 2021

\_\_\_\_\_  
Date



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE  
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 2021, 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.

Liability limited by a scheme approved under Professional Standards Legislation

S.D. Fry CA - Principal

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE  
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 2021 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 22<sup>nd</sup> day of September 2021.