

Architectural Practice Board of South Australia

Annual Report

Financial Year
Ended 30 June
2023

June 2023

For copies of this document please contact:

Registrar
Architectural Practice Board of South Australia

C/- Level 2, 25 Grenfell Street
ADELAIDE SA 5000

Telephone: (08) 8373 2766
E-mail: registrar@archboardsa.org.au

ABN: 20 167 920 248

www.archboardsa.org.au

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

TABLE OF CONTENTS

	Page No.
Executive Summary	4
1 Charter	6
2 Organisation	6
3 Functions of the Board	7
4 Board Membership	7
5 Board Meetings	9
6 Remuneration of Board Members and Examiners	9
7 Registrar and Administration	11
8 Website	12
9 Committees	12
10 Freedom of Information	12
11 Examinations and Prizes	13
12 Registration Statistics	14
13 Complaints and Investigations	16
14 Fraud Prevention	17
15 Finances	17
16 Financial Report for the year ended 30 June 2023	18
Statement of Comprehensive Income for Financial Year Ended 30 June 2018	20
Statement of Financial Position as at 30 June 2021	21
Statement of Changes in Equity for Financial Year Ended 30 June 2021	22
Statement of Cash Flows for Financial Year Ended 30 June 2021	23
Notes To and Forming Part of the Financial Statements	24
Certificate by the Presiding Member, Board Member and Registrar	32
Independent Audit Report	33

This year has seen a number of changes for the Board.

The terms of the 3 elected board members expired on 22 April 2023. The Electoral Commission of South Australia conducted a ballot in accordance with Section 6 of the Act. There were 4 nominations with Stephen Ward nominating for an initial term; and Dario Salvatore, Enzo Caroscio and Sarah Burge, renominating for a further term. The first three elected candidates were Stephen Ward, Sarah Burge and Dario Salvatore. Enzo Caroscio attended his final meeting in April.

After 9 years in the role of Registrar, Ms Sue Millbank retired in February 2023. As a result of a recruitment process Mrs Sue Crawford was appointed as Registrar and commenced in January 2023, with a handover from the outgoing Registrar. Administrative support was brought in house in August 2022, with the appointment of Georgina Dungey and then Greg Andrew joined the team in March 2023.

Following the appointment of the new Registrar, the Board took the opportunity to review operational processes and systems and has embarked on a programmed refresh and upgrade to better align with current technology and business practice. Unfortunately, the expected transition to a new integrated website and database has proven problematic with unacceptable lengthy delays by the developer and remains a matter of high priority and concern for the Board.

The 4 strategic priority areas identified in the Corporate Plan (2022-2024) continue to be a focus. They are:

1. Promote and advocate for architectural registration and practice.
2. Effectively communicate the Act and the Board's role.
3. Ensure a financially sustainable and socially responsible organisation.
4. Promote the Board and its profile.

In February 2023, the Board's Annual Awards Event was held at Her Majesty's Theatre and was attended by over 100 members of the architectural profession. Certificates of Registration were presented to new registrants who were successful in the Architectural Practice Examination during 2022. 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 2022, the Board congratulated the recipients:

University of Adelaide:	Kate Maiden
University of South Australia:	Charlotte Clarke

The Architectural Practice Examination continued with remote proctoring for Part 2 National Examination Paper and returned to face to face interviews for Part 3. A total of 61 candidates sat the Architectural Practice Examination in 2022/23, with 45 candidates successful and 4 deferred part 2 or part 3. The State Convenor and 18 Examiners were engaged to conduct Parts 1 and 3 of the Architectural Practice Examination.

The Board has been located in the Greenhill Road Wayville premises since 2018, and in early 2022 an opportunity arose to expand the premises to include interview rooms for conducting the Part 3 interviews for the Architectural Practice Examination. Negotiations commenced on a new lease for the Greenhill Road premises in 2022, however the parties failed to reach a satisfactory agreement and in March 2023 the Board gave notice of intent to vacate. In April 2023 ABPSA relocated to temporary serviced accommodation at Level 2 Grenfell Street Adelaide while it undertook a search to secure new premises, with a permanent move to new premises expected in September this year.

Operationally, registrations with the Board in 2022/23 decreased slightly. From 1 July 2022 Automatic Mutual Recognition for architects commenced in South Australia. Sixty-eight notifications to practice in South Australia under Automatic Mutual Recognition were received in 2022/23. No fees were received from these notifications.

The total number of individuals on the register at the end of June 2023 was 1040. This included 784 males and 256 females. There were 181 architectural businesses registered. The total number on the Register in South Australia (both individuals and businesses) was 1221 – this is a small decrease from 1225 in the previous year.

During the year three complaints against registered architects were received. One was subsequently withdrawn and following investigation two are under investigation.

A decision in relation to the complaint from 2019 which was the subject of disciplinary proceedings with a charge of unprofessional conduct laid before the SA Civil and Administrative Tribunal (Case number 2020/SA003583). A decision was handed down by the Tribunal in 2023. The tribunal found that Damian Jon Chwalisz was guilty of unprofessional conduct and was subject to sanctions of:

- Reprimand
- \$5,000 fine
- Conditions on his registration including auditing of his practice for 2 years at 6 monthly intervals, at Chwalisz's cost.
- Costs were awarded against Chwalisz (This was subject to appeal and ultimately the parties reached a settlement agreement).

Six alleged breaches of the Architectural Practice Act were received and resolved without recourse to further investigation.

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. Finally, I wish to publicly thank Sue Millbank for her outstanding contribution and wish her well in her retirement.

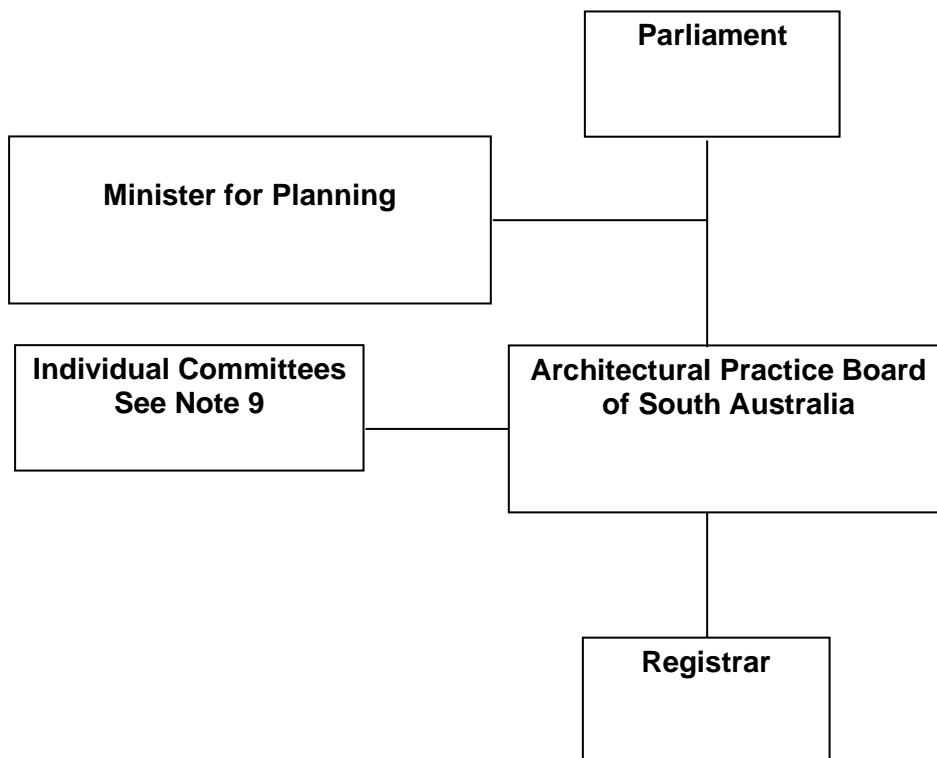
MARIANO DE DUONNI
PRESIDING MEMBER

1 CHARTER

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.

2 ORGANISATION



3 FUNCTIONS OF THE BOARD

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.

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 nominated by the Minister in accordance with Section 5 (1) (b) of the Act. Three of the Ministerial nominations expire in July 2024, with the remaining nomination being renominated by the Minister for a further 3-year term expiring in April 2026.

The terms of the 3 elected members expired on 22 April 2023. The Electoral Commission of South Australia conducted a ballot in accordance with Section 6 of the Act. There were 4 nominations with Stephen Ward nominating for an initial term. and Dario Salvatore, Enzo Caroscio and Sarah Burge, renominating for a further term. The first three elected candidates were Stephen Ward, Sarah Burge and Dario Salvatore.

Mr Enzo Caroscio attended his final meeting in April.

The term of Mariano De Duonni was extended by ministerial nomination for a further and final three years from 4 April 2023 until 3 April 2026

4 BOARD MEMBERSHIP (cont.)

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

Ministerial nominations:

Lisa Martin
Director
Detail Studio Pty Ltd
Appointed: 12 July 2021 to 11 July 2024

Ms Kirsteen Mackay
Government Architect
Appointed: 26 May 2016 to 25 May 2018. Reappointed on 12 July 2018 to 11 July 2021:
Reappointed on 12 July 2021 to 11 July 2024.

Ms Kimberley Lawrence
Lawyer - ElectraNet Pty Ltd
Appointed: 12 July 2019 to 11 July 2021. Reappointed on 12 July 2021 to 11 July 2024.

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.
Reappointed on 4 April 2023 to 3 April 2026
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: from October 2021 Grieve Gillett Andersen Pty Ltd.
Appointed: 23 April 2020 to 22 April 2023. Reappointed 23 April 2023 – 22 April 2026

Mr Dario Salvatore
Director – Hodgkison Pty Ltd
Appointed: 23 April 2020 to 22 April 2023. Reappointed 23 April 2023 – 22 April 2026

Mr Stephen Ward
Associate Professor
Dean of Programs UniSA Creative Portfolio Coordinator: International
Appointed 23 April 2023 – 22 April 2026

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.

4 BOARD MEMBERSHIP (cont.)

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.

An additional meeting of the Board was held in December 2022.

The Board 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 eleven times during the period 1 July 2022 to 30 June 2023.

	Attendance	Maximum
Kymerley Lawrence	7	11
Kirsteen Mackay	7	11
Mariano DeDuonni	9	11
Sarah Burge	10	11
Enzo Caroscio	7	9
Dario Salvatore	11	11
Lisa Martin	10	11
Stephen Ward	2	2

Enzo Caroscio's term expired on 22 April 2023 which was after the meeting in that month.

6 REMUNERATION OF BOARD MEMBERS, EXAMINERS and STAFF

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 employs 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.

Eighteen examiners were contracted during the 2022/23 year. 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.

6 REMUNERATION OF BOARD MEMBERS, EXAMINERS and STAFF (cont.)

Employee Numbers, Gender and Status:

Employees include part time Board members, 1 part time Registrar, 1 part-time Administration Coordinator, 1 casual Administration Officer and 1 part-time State Convenor.

Employment statistics for the period 1 July 2022 to 30 June 2023 were as follows:

Number of Employees: 11 persons 2.04 Full Time Equivalent

Age Bracket	Male	Female	Total
<40	0	1	1
40-44	0	1	1
45-49	0	2	2
50-54	1	1	2
55-59	2	0	2
60-64	1	1	2
65+	0	1	1
Total	4	7	11

Salary Bracket	Male			Female		
	Part Time	Casual	Full-Time	Part Time	Casual	Full-Time
\$0-\$9,999 per annum	5	12	0	3	6	0
\$10,000-\$50,000 per annum	0	1	0	0	0	0
\$50,000-\$100,000 per annum	0	0	0	2	0	0
\$100,000-\$150,000 per annum	0	0	0	0	0	0
\$150,000-\$200,000 per annum	0	0	0	0	0	1

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

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

6 REMUNERATION OF BOARD MEMBERS, EXAMINERS and STAFF (cont.)

No workers compensation claims were made in the financial year ended 30 June 2023. Two performance reviews were conducted by the Board for the financial year ended 30 June 2023.

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

As a new Registrar and new Administration Staff were recruited during the year on the job-training has been provided on an as -needs basis.

7 REGISTRAR AND ADMINISTRATION

The Board's Registrar, Ms Sue Millbank continued permanent part time employment during 2022-2023 until her retirement in February 2023. Mrs Susan (Sue) Crawford commenced in the role of Registrar in January 2023 on a permanent part-time basis. At the request of the Board, this increased to full-time from May 2023 and will revert to part-time by agreement by the end of 2023.

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

From February 2014 to August 2022, administrative services to the Board were provided by Administration Overflow. This ceased in August 2022 when Ms Georgina Dungey was appointed on a permanent part-time basis.

Mr. Greg Andrew was appointed in March 2023 on a casual basis to assist with the administrative duties.

The Board's office moved from serviced offices in Wayville to serviced offices in Adelaide.

The Board contact details are as follows:

C/- Level 2, 25 Grenfell Street
ADELAIDE SA 5000
Telephone: (08) 8373 2766
Mobile: 0408 320 684

Email: registrar@archboardsa.org.au

8 WEBSITE

The Board's website address is www.archboardsa.org.au

The Act and Regulations, application forms, annual report and other Board publications can be downloaded from this website.

The new website commissioned by the Board last year and expected to be in service by September 2022, has not been completed and delivered. This has been discussed at monthly Board meetings resulting in frequent discussions with the developer in an attempt to resolve this and finalise the delivery. As at 30 June 2023 the contract has not been completed.

9 COMMITTEES

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 (AACA) which conducts and manages accreditation visits to universities at least every 5 years. The Education Committee did not meet in the 2022/23 financial year.

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 2023.

11 EXAMINATIONS AND PRIZES

Examinations

Architectural Practice examinations were conducted in August/September 2022 and February/June 2023. The results were as follows:

	No. of Applicants	No. of Successful Candidates	No. Deferred
July to November 2022	32	23	2
February to June 2023	29	21	2

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 2021 university nominations were:

- 1 APBSA University Prize for University of South Australia student
Awarded to **Charlotte Clarke**
- 2 APBSA University Prize for University of Adelaide student
Awarded to **Kate Maiden**

The Board supported the Final Year Exhibitions for both the University of Adelaide and University of South Australia by providing sponsorship funds.

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.

Automatic Mutual Recognition commenced on 1 July 2022. This allows architects registered in other jurisdictions that have endorsed the scheme (all except Queensland) to notify APBSA of their intention to practice in South Australia. A notification form is completed and submitted. Application and registration fees are not required. All Boards obtain a form from the architect's home jurisdiction confirming their registration is current and not subject to any special conditions. The AACA, together with participating Boards (including APBSA) has established a website for the internal use of Boards to check registration data.

There were 68 Notifications of Intention to Practice in South Australia under Automatic Mutual Recognition from 1 July 2022 to 30 June 2023.

Registration statistics for the period were as follows:

Natural Persons Registered	Primary Registration in SA	AMR	Total
Male	727	57	784
Female	245	11	256
Total	972	68	1040

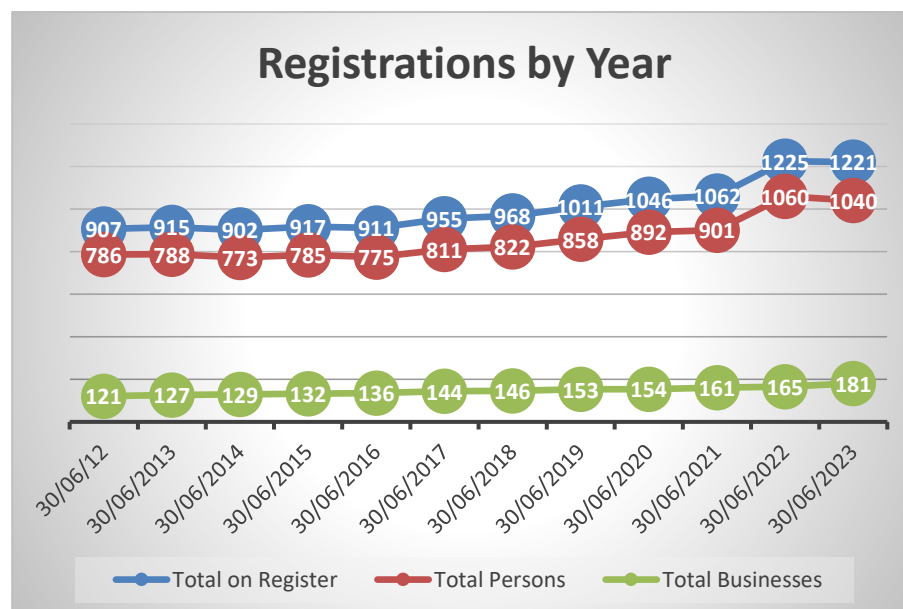
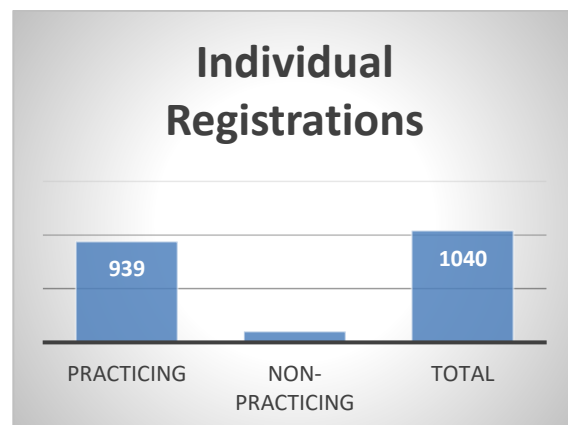
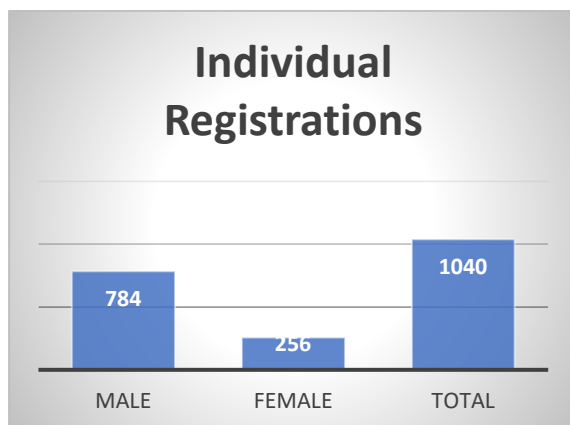
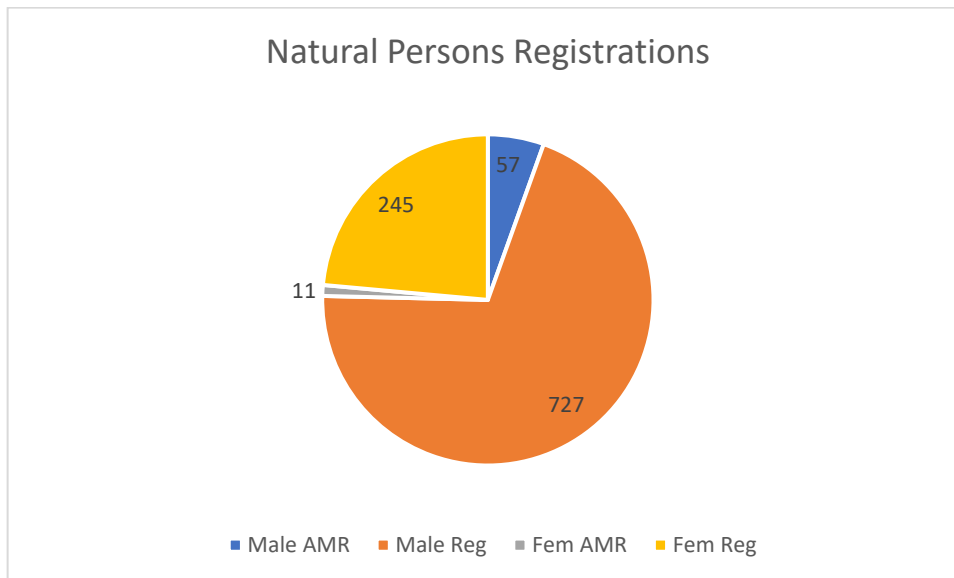
Of the total 1040 natural persons there were 939 practicing architects, (68 of whom were registered under AMR) and 101 non practicing architects, a slight decrease over 2022.

Registered Business	
Less Than 2 Directors	138
More than 2 Directors	43
Total	181

The number of Architectural Businesses registered increased by 20 in 2022/23. There were 8 Partnerships registered as of 30 June 2023.

Total number of natural persons and businesses on the SA Register 1221

12 REGISTRATION STATISTICS (cont.)



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 several 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 several matters during the year and these matters are summarised below.

Complaints concerning professional conduct:

During the year three complaints against registered architects were received. One was subsequently withdrawn and following investigation two are under investigation.

A decision in relation to the complaint from 2019 which was the subject of disciplinary proceedings with a charge of unprofessional conduct laid before the SA Civil and Administrative Tribunal (Case number 2020/SA003583) was handed down by the Tribunal. The tribunal found that Damian Jon Chwalisz was guilty of unprofessional conduct and was subject to sanctions of:

- Reprimand
- \$5,000 fine
- Conditions on registration including auditing of practice for 2 years at 6 monthly intervals, at cost to Architect.
- Costs were awarded against Mr2Chwalisz (which were subject to appeal, with the parties reaching a settlement agreement).

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

13 COMPLAINTS AND INVESTIGATIONS (cont.)

Breaches of the Architectural Practice Act

Six alleged breaches of the Architectural Practice Act were received and finalised. 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.

14 FRAUD PREVENTION

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.

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 \$92,416** for the financial year ended 30 June 2023 (financial year ended 30 June 2022 surplus \$75,335). As at 30 June 2023, the Board had **total equity of \$1,558,380** (as at 30 June 2022 total equity of \$1,464,964).

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

15 FINANCES (cont.)

The Board engaged a number of consultants during 2022/23. The consultancies are detailed below:

Consultants

Consultant	Number	Total (Ex GST)	Purpose of Consultancy
Value below \$10,000	5		
Simon Fry & Associates	1	\$5,225	Auditor Fees
Plastyk Studios	1	\$3,960	Website and Database support
Administration Overflow	1	\$9,965	Administrative Services
Susan Millbank	1	\$5,700	Support & Mentoring
Xentech	1	\$4,458	IT Support
Value \$10,000- \$100,000	4		
NFPAS	1	\$22,887	Accounting Services
Rodeo Creative	1	\$24,200 \$8,562	Development of new website e-Newsletters publications
Hender Consulting	1	\$26,400	Recruitment Services
Georgina Dungey	1	\$14,852	Administrative Services
Echelon Studio	1	\$13,662	Architectural Services for new premises (Wayville)
Total	10	\$139,961	

Contractual Arrangements

Simon Fry & Associates were engaged to audit the 2022-23 financial year accounts.

Plastyk Studios continued to provide support for the existing website and registration (Your membership) database.

Administration Overflow provided administrative services to the Board in accordance with an agreed contractual engagement until August 2022. 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.

Susan Millbank provided support during the first three months of employment of the new Registrar on agreed projects and to cover leave.

15 FINANCES (cont.)

Xentech were engaged to provide IT support and consulting services. 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 e-Newsletter. Rodeo Creative continued to undertake the development of the Board's new website and registration portal.

Georgina Dungey provided administrative services. These services were invoiced monthly. The contractual arrangement ceased when she was employed as a part-time employee from November 2023.

Hender Consulting was engaged to undertake recruitment services in relation to the employment of the Registrar.

Echelon Studio provided architectural services in relation to the design of new premises At Wayville.

Legal Advice

The Crown Solicitor's Office provides legal assistance to the Board. Legal fees to the amount of \$33785 were incurred in the financial year 2022/23.

Audit

The accounts of the board have been audited and the financial statements for the financial year ended 30 June 2023 follow, together with the accompanying notes, and the independent auditor's report.



Presiding Member



Board Member

Dated this 29th August 2023.

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

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2023**

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FINANCIAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023**

CONTENTS

	Page
Statement of Profit or Loss and Other Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Certificate by the Presiding Member, Board Member and Registrar	14
Independent Auditor's Report	15

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
INCOME			
Application & Registration Fees	3	499,718	390,869
Interest		14,593	1,216
Other Income	4	<u>61,696</u>	<u>31,480</u>
TOTAL INCOME		576,007	423,565
EXPENSES			
Administrative Expenses	5	213,200	141,618
Depreciation		743	765
Employee Costs	6	177,024	102,111
Legal Costs		12,631	44,077
Exam Related Costs		36,430	37,770
Prizes		1,000	1,000
Rent Paid	19	38,564	18,890
Sponsorships		<u>4,000</u>	<u>2,000</u>
TOTAL EXPENSES		483,591	348,230
NET SURPLUS FOR THE YEAR		<u>92,416</u>	<u>75,335</u>
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u><u>92,416</u></u>	<u><u>75,335</u></u>

SCF
290523

The accompanying notes form part of these financial statements

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Cash & Cash Equivalents	7	865,477	835,946
Financial Assets	8	615,566	613,875
Trade & Other Receivables	9	11,367	10,289
Other Assets	10	20,323	6,442
TOTAL CURRENT ASSETS		<u>1,512,733</u>	<u>1,466,552</u>
NON-CURRENT ASSETS			
Assets Under Development	2(i) & 11	88,000	66,000
Property, Plant & Equipment	12	5,911	1,537
TOTAL NON-CURRENT ASSETS		<u>93,911</u>	<u>67,537</u>
TOTAL ASSETS		<u>1,606,645</u>	<u>1,534,089</u>
CURRENT LIABILITIES			
Trade & Other Payables	13	42,995	20,980
Provisions	14	5,270	47,145
TOTAL CURRENT LIABILITIES		<u>48,265</u>	<u>68,125</u>
TOTAL LIABILITIES		<u>48,265</u>	<u>68,125</u>
NET ASSETS		<u>1,558,380</u>	<u>1,465,964</u>
EQUITY		<u>1,558,380</u>	<u>1,465,964</u>

Sof
290823

The accompanying notes form part of these financial statements

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2023**

	Retained Surplus \$
BALANCE AT 1 JULY 2021	1,390,629
Net Surplus/(Deficit) for the Year	75,335
Other Comprehensive Income	-
BALANCE AT 30 JUNE 2022	1,465,964
 BALANCE AT 1 JULY 2022	 1,465,964
Net Surplus/(Deficit) for the Year	92,416
Other Comprehensive Income	-
BALANCE AT 30 JUNE 2023	1,558,380

SDF
290823

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 2023**

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members & Others		564,794	416,828
Payments to Suppliers & Employees		(515,529)	(349,005)
Interest Received		<u>10,133</u>	<u>1,216</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	15	59,398	69,038
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant & Equipment		(6,176)	-
Acquisition of Intangible Assets		<u>(22,000)</u>	<u>(66,000)</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES		(28,176)	(66,000)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS		<u>31,222</u>	<u>3,038</u>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		1,449,821	1,446,783
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	15	<u><u>1,481,043</u></u>	<u><u>1,449,821</u></u>

SDF
290823

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 2023

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 date of when registration is issued.

Interest Income

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

SDF
290523

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023**

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.

SOF
29/06/23

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023**

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:

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 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 and loss within other income or other expenses.

i) Assets Under Development

Development costs incurred on assets where the development has not been completed at year end are classified as assets under construction. Once the development is completed the costs will be transferred to the relevant asset classification.

j) 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.

SDF
290823

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

k) 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.

	2023	2022
	\$	\$
3. APPLICATION & REGISTRATION FEES		
Application Fees	11,305	14,564
Registration Fees	488,413	376,305
	499,718	390,869
4. OTHER INCOME		
Income from Exams & APE Fees	56,455	31,480
Sundry Income	241	-
Fines	5,000	-
	61,696	31,480
5. ADMINISTRATIVE EXPENSES		
AACA Costs	14,464	10,695
Administration Costs	147,851	70,161
Auditor's Fees	4,750	4,500
Bank Charges	6,681	5,404
Board Fees	13,356	12,932
Presentation of Certificates Function	13,676	6,649
Insurance	4,986	4,231
Printing, Postage & Stationery	1,070	1,774
Storage Fees	3,279	2,496
Sundry Expenses	-	19,595
Telephone	2,854	3,180
Travel & Conference Expenses	233	-
	213,200	141,618

Sof
29/08/23

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
6. EMPLOYEE COSTS		
Expenses recognised for employee benefits are analysed as follow:		
Salaries	202,791	86,371
Workers Compensation Insurance	215	345
Superannuation	15,892	8,718
Employee Benefit Provisions	<u>(41,875)</u>	<u>6,676</u>
	<u>177,024</u>	<u>102,111</u>
The liabilities recognised for employee benefits are reported in note 14.		
7. CASH & CASH EQUIVALENTS		
Cash on Hand	-	48
Cash at Bank	<u>865,477</u>	<u>835,898</u>
	<u>865,477</u>	<u>835,946</u>
8. FINANCIAL ASSETS		
Bank term deposits with a original maturity period of more than 3 months but less than 12 months are shown as current financial assets.		
Term Deposits	<u>615,566</u>	<u>613,875</u>
9. TRADE & OTHER RECEIVABLES		
Interest Receivable	4,660	200
Trade Receivable	1,250	-
GST Receivable	<u>5,457</u>	<u>10,089</u>
	<u>11,367</u>	<u>10,289</u>
10. OTHER ASSETS		
Prepayments	7,119	6,442
Bond Paid	<u>13,204</u>	<u>-</u>
	<u>20,323</u>	<u>6,442</u>
11. ASSETS UNDER DEVELOPMENT		
Website - At Cost	<u>88,000</u>	<u>66,000</u>
12. PROPERTY, PLANT & EQUIPMENT		
Office Equipment		
At Cost	1,634	9,335
Less: Accumulated Depreciation	<u>(1,495)</u>	<u>(7,798)</u>
	139	1,537
Computer Equipment		
At Cost	6,403	1,793
Less: Accumulated Depreciation	<u>(631)</u>	<u>(1,793)</u>
	5,772	-
Total Property, Plant and Equipment	<u>5,911</u>	<u>1,537</u>

scf
240823

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
12. PROPERTY, PLANT & EQUIPMENT (cont.)		
Reconciliation of Property, Plant & Equipment		
Balance at Beginning of the Year	1,537	2,302
Additions During the Year	6,176	-
Disposals During the Year	(1,059)	-
Depreciation for the Year	(743)	(765)
Balance at the End of the year	<u>5,911</u>	<u>1,537</u>
13. TRADE & OTHER PAYABLES		
PAYG Payable	17,081	5,984
Other Payables	25,914	7,230
	<u>42,995</u>	<u>20,980</u>
14. PROVISIONS		
Provisions include the following liabilities recognised for employee benefits:		
Provision for Annual Leave	5,271	31,031
Provision for Long Service Leave	-	16,115
	<u>5,270</u>	<u>47,145</u>
15. CASH FLOW INFORMATION		
Reconciliation of cash and cash equivalents for the purposes of the cash flow statement:		
Cash on Hand	-	48
Cash at Bank	865,477	835,898
Bank Term Deposits	615,566	613,875
	<u>1,481,043</u>	<u>1,449,821</u>
Reconciliation of net surplus/(deficit) for the year to net cash flow from operating activities:		
Net Surplus for the Year	92,416	75,335
Non-Cash Flows in Operating Result:		
Depreciation & Amortisation	743	765
Loss on Disposal of Property, Plant & Equipment	1,059	-
Changes in Assets & Liabilities		
Decrease/(Increase) in Trade & Other Receivables	(1,078)	(5,522)
Decrease/(Increase) in Prepayments	(13,880)	(1,514)
(Decrease)/Increase in Trade & Other Payables	22,013	(6,702)
(Decrease)/Increase in Provisions	(41,875)	6,676
Net Cash Flows from Operating Activities	<u>59,398</u>	<u>69,038</u>
16. SUPPLIES & SERVICES		
Supplies and services provided by entities within the SA Government		
Legal Costs	12,631	44,077
Insurance	4,986	4,231
Workcover	215	345
Supplies and services provided by entities external to the SA Government		
Administrative & Registrar Functions	140,160	171,926
Other	19,355	127,650
	<u>177,347</u>	<u>348,229</u>

Sof
240823

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023**

	2023	2022
	\$	\$
17. 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>177,784</u>	<u>88,631</u>

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 16.

18. AUDITOR'S REMUNERATION		
Audit Fees Paid & Payable	<u>4,750</u>	<u>4,500</u>

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

19. LEASE EXPENSE

The Board has a lease for its 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 or loss.

20. FAIR VALUE MEASUREMENT

There are no financial instruments or non-financial instruments that are carried at fair value as at 30 June 2023.

21. PENDING ACTIONS

There were no pending actions as at 30 June 2023.

22. CONTINGENT LIABILITIES

There are no contingent liabilities that have been incurred by the Board in relation to 2023 or 2022.

23. FUTURE COMMITMENTS & CONSULTANTS

The State Convenor, Registrar, Administration Coordinator, and Administration Officer are employed as staff members of the Board. Other Accounting Staff, Examiners, Assessors and Standing Panel Members are consultants to the Board. Board members received sitting fees for their involvement in Board meetings.

As at the reporting date, except for the \$22,000 committed for the development of its website, the Board did not commit any funds towards assets expected to be received on a future date.

SOF
29/08/23

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

24. POST-REPORTING DATE EVENTS

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

25. FINANCIAL INSTRUMENT RISK

a) Interest Rate Risk

At 30 June 2023, all interest bearing financial assets were fixed interest investments. The effective weighted average interest rates on those financial assets are as follows:

	Weighted Average %	
	2023	2022
	\$	\$
Cash at Bank	Less than 1%	Less than 1%
Term Deposits	Less than 1%	Less than 1%

	Interest Bearing		Non Interest Bearing		Total	
	30/06/23	30/06/22	30/06/23	30/06/22	30/06/23	30/06/22
	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash at Bank	865,477	835,898	-	-	865,477	835,898
Cash on Hand	-	-	-	48	-	48
Term Deposits	615,566	613,875	-	-	615,566	613,875
Trade & Other Receivables	-	-	11,367	10,289	11,367	10,289
Total Financial Assets	1,481,044	1,449,773	11,367	10,337	1,492,411	1,460,110

	Interest Bearing		Non Interest Bearing		Total	
	30/06/23	30/06/22	30/06/23	30/06/22	30/06/23	30/06/22
	\$	\$	\$	\$	\$	\$
Financial Liabilities						
Trade & Other Payables	-	-	42,995	20,980	42,995	20,980
Total Financial Liabilities	-	-	42,995	20,980	42,995	20,980

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.

sqf
19023

**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 2023 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.

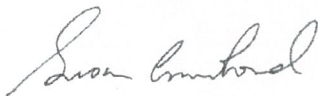
Signed in accordance to the resolution of the Board:



Presiding Member



Board Member



Registrar

29 August 2023

Date

SOF
29/08/23



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2023**

Opinion 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 2023, 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 Certificate by the Presiding Member, Board Member and Registrar.

In my opinion, the financial report of the Architectural Practice Board of South Australia:

- i. has been prepared in accordance with Australian Accounting Standards, the requirements of the Architectural Practice Act 2009 and the Public Sector Act 2009; and
- ii. presents a true and fair view of the Board's financial position as at 30 June 2023 and of its performance for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Architectural Practice Board of South Australia in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*(the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial report, the Board is responsible for assessing the Architectural Practice Board of South Australia's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Liability limited by a scheme approved under Professional Standards Legislation

S.D. Fry CA - Principal

PO Box 3396, Norwood SA 5067

Ph (08) 7200 5380 Mob 0409 673 397 Email simon@fryaccounting.com Web www.fryaccounting.com

Fry Accounting Pty Ltd (ACN 164 181 784) ATF Fry Accounting Trust (ABN 53 153 541 799)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2023**

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar3.ppdf.

This description forms part of my auditor's report.



S D FRY
Chartered Accountant

Signed at Adelaide this 29th day of August 2023.

Architectural Practice Board of South Australia

Authorised by the Architectural Practice
Board of SA
Level 2, 25 Grenfell Street
Adelaide, South Australia, 5000

September 2023

