

NSW  
Architects  
Registration  
Board

# Annual Report 2020-2021

NSW  
Architects  
Registration  
Board

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9am to 5pm  
Monday to Friday

# Annual Report 2020-2021

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Cyber Security Annual Attestation Statement  
for the 2020-2021 Financial Year

# Charter

The NSW Architects Registration Board (the 'Board') is constituted by the *Architects Act 2003* (the 'Act'), the legislation regulating architects in NSW.

The Act is the principal legislation under which the Board operates. Under section 61(1) the Board has the following functions:

- (a) the registration of architects,
- (b) the investigation of complaints against architects,
- (c) the taking of disciplinary action against architects,
- (d) the investigation of matters referred to it by the Minister for advice and report in relation to the practice of architecture (including codes of professional conduct),
- (e) co-operation with neighbouring jurisdictions to further a common and harmonious approach to the administration of legislation relating to architects,
- (f) the accreditation of courses of study in architecture,
- (g) the maintenance and operation of the Architects Fund,
- (h) the promotion of community discussion about architectural issues,
- (i) the provision of general advice to consumers of architectural services with respect to the ethics and standards of professional competence that are generally expected of architects,
- (j) the provision of advice to the Minister with respect to any other matter in connection with the administration of the Act,
- (k) such other functions as are conferred or imposed on the Board by or under the Act or any other legislation.

# Aims and objectives

The Board's key objectives are:

- to ensure that architects provide services to the public in a professional and competent manner;
- to provide mechanisms to discipline architects who are found to have acted unprofessionally or incompetently;
- to ensure that the public is appropriately informed about the qualifications and competence of individuals or organisations holding themselves out as architects; and
- to promote a better understanding of architectural issues in the community.

The range of services provided by the Board includes the:

- maintaining an accurate NSW Register of Architects and NSW List of Architect Corporations and Firms;
- operating a fair, effective, and open procedure for investigating and hearing complaints made against architects;
- sanctioning architects who breach the Act and individuals or firms who represent themselves as an architect when they are not entitled to do so;
- conducting examinations for registration as an architect;
- accrediting NSW architecture programs that constitute pathways to registration as an architect;
- managing a program of scholarships and awards;
- providing information to consumers of architectural services with respect to the ethics and standards of professional competence that are generally expected of architects;
- promoting a better understanding of architectural issues in the broader community; and
- providing accurate information to architects to maximise their understanding of their obligations under the Act and the Code.

The Board serves the following community:

- consumers of architectural services;
- architects;
- graduates of accredited architecture programs and building designers who wish to become registered architects;
- other stakeholder groups including professional organisations, consumer organisations, policy makers and educational institutions.

# Management and structure – Board members

## Board Members as at 30 June 2021

Part 5, section 60 of the Act stipulates the membership of the Board and the qualifications to be held by the various Board members. The Board includes six members who are architects and five members who are not architects. Six of the members are appointed by the Minister.

### Current Members as at 30 June 2021

<i>Name</i>	<i>Description</i>	<i>Term</i>
<b>Dr Deborah Dearing*</b>	<b>Board President</b> , architect representing interests of architects	2017 - 2023
<b>Rod Cameron*</b>	<b>Deputy President</b> , Legal practitioner expert in building & construction law	2018 - 2022
<b>Sara Jinga*</b>	Representing the public interest in architectural matters	Nov 2020 - 2023
<b>Dr Tim Williams*</b>	Representing the property development industry	Nov 2020 - 2022
<b>Tim Moore*</b>	Representing local government in respect of the quality of building	Sept 2020 - 2023
<b>Michael Grant*</b>	Representing the building industry	Nov 2020 - 2023
<b>Andrew Nimmo</b>	Immediate Past President of the Australian Institute of Architects NSW Chapter	2019 - Ex-officio
<b>Abbie Galvin</b>	NSW Government Architect	2020 - Ex-officio
<b>A/Prof Melonie Bayl-Smith</b>	Architect academic from relevant educational institution (The University of New South Wales)	Feb 2021 - 2023
<b>Prof Helen Lochhead</b>	Architect elected member	Dec 2020 - 2022
<b>Glenn Scott</b>	Architect elected member	Dec 2020 - 2022

### Retired Members

<b>Sue Weatherley*</b>	<b>Deputy President</b> , representing local government in respect of the quality of building	2016 - Sept 2020
<b>Peter Salhani*</b>	Representing the public interest in architectural matters	2017 - Nov 2020
<b>Milly Brigden*</b>	Representing the property development industry	2017 - Nov 2020
<b>Sarah Marshall*</b>	Representing the building industry	2017 - Nov 2020
<b>Prof Michael Chapman</b>	Architect academic from relevant educational institution (The University of Newcastle)	2019 - Feb 2021
<b>Fabricio Siqueira</b>	Architect elected member	2018 - Dec 2020
<b>Melonie Bayl-Smith</b>	Architect elected member	2016 - Dec 2020
<b>Kathlyn Loseby</b>	Immediate Past President of the Australian Institute of Architects NSW Chapter	One meeting February 2020

\* *Appointed by the Minister*

## Management and structure - Board meetings

The Board meets on the fourth Wednesday of each month. In addition, Board members participate on one or more of the Board's standing committees or working groups to oversee projects.

An honorarium is paid to each Board member (other than those holding Government positions) for attendance at Board meetings and other related committee work. Fees paid to Board members are in line with the policies established by the Premier's Office for the 2020/2021 period.

### Meeting Attendance to 30 June 2021

NAME	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	TOTAL
D DEARING (M)	√	√	√	√	√	√	N/M	√	√	A	√	√	10/11
R CAMERON (M)	√	√	√	√	√	√	N/M	√	√	√	√	√	11/11
S JINGA	N/A	N/A	N/A	N/A	√	√	N/M	√	√	√	√	√	7/7
T WILLIAMS	N/A	N/A	N/A	N/A	√	√	N/M	A	√	√	A	√	5/7
T MOORE	N/A	N/A	O	√	√	√	N/M	√	A	√	√	√	8/9
M GRANT	N/A	N/A	N/A	N/A	√	√	N/M	√	√	√	√	A	6/7
A NIMMO (ExO)	√	√	√	√	√	√	N/M	N/A	√	√	√	√	10/10
A GALVIN (ExO)	√	A	√	√	√	√	N/M	√	A	√	√	√	9/11
M BAYL-SMITH (E/AM)	√	√	√	√	√	√	N/M	√	√	√	√	√	11/11
H LOCHHEAD	N/A	N/A	N/A	N/A	N/A	N/A	N/M	√	√	A	√	√	4/5
G SCOTT	N/A	N/A	N/A	N/A	N/A	N/A	N/M	√	√	√	√	√	5/5
S WEATHERLEY (M)	√	√	√	N/A	3/3								
P SALHANI (M)	√	√	√	√	N/A	4/4							
M BRIGDEN (M)	√	√	√	√	N/A	4/4							
S MARSHALL (M)	√	√	A	√	N/A	3/4							
M CHAPMAN (AM)	√	√	√	√	√	√	N/M	N/A	N/A	N/A	N/A	N/A	6/6
F SIQUEIRA (E)	√	√	√	√	√	√	N/A	N/A	N/A	N/A	N/A	N/A	6/6
K LOSEBY (ExO)	N/A	√	N/A	N/A	N/A	N/A	1/1						

M Appointed by Minister    O Observer    LOA Leave of Absence    N/M No Meeting  
 E Elected    AM Academic Member    A Absent    N/A Not Appointed  
 ExO Ex Officio

# Management and structure - Board staff

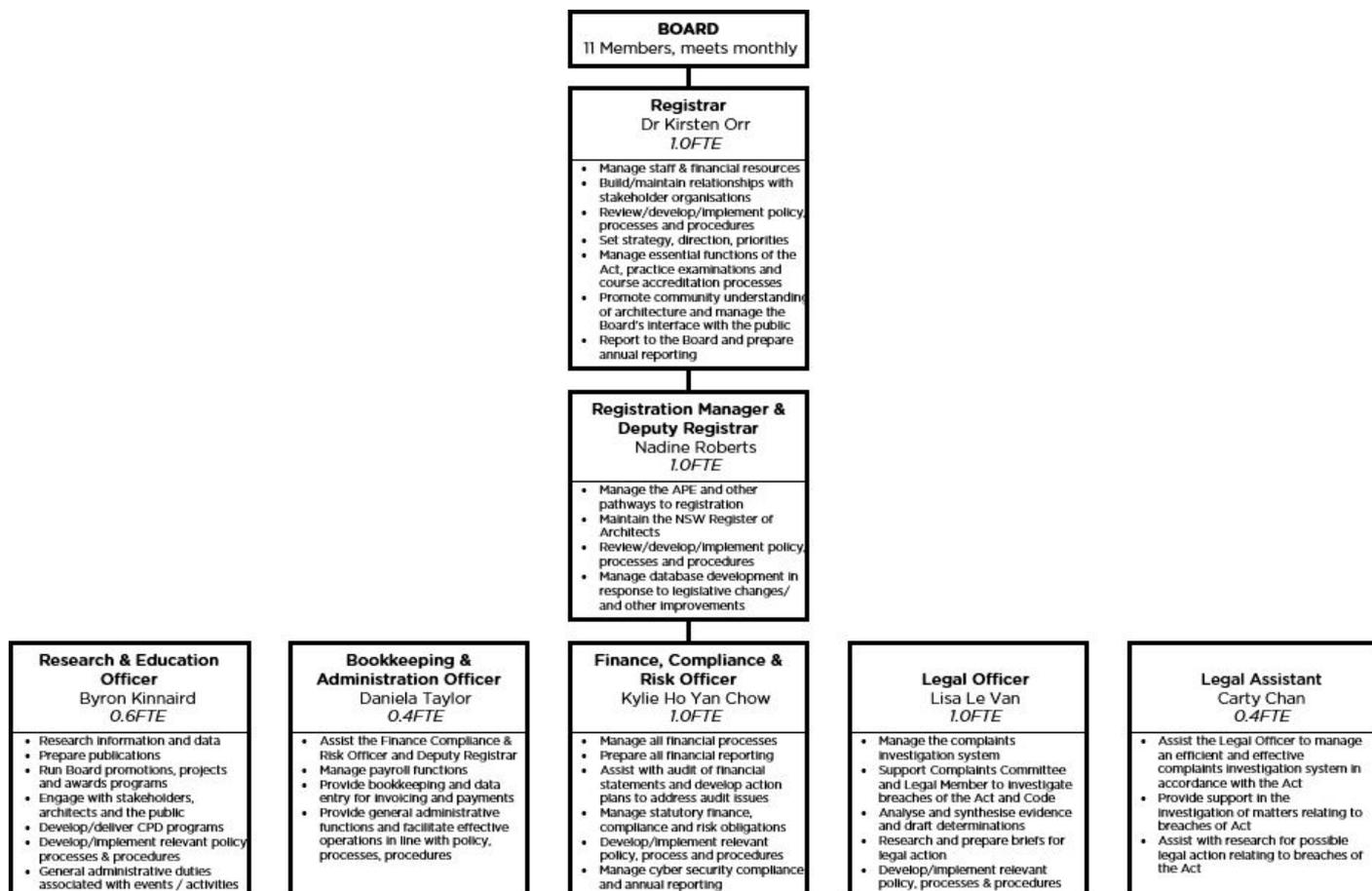
## Board Staff as at 30 June 2021

<b>Dr Kirsten Orr</b>	Registrar (PhD (UNSW), BArch (Hons) (UTS), Registered Architect NSW 6236)
<b>Nadine Roberts</b>	Registration Manager and Deputy Registrar
<b>Kylie Chow</b>	Finance Compliance and Risk Officer
<b>Byron Kinnaird</b>	Research and Education Officer
<b>Daniela Taylor</b>	Bookkeeping and Administration Officer (commenced December 2020)
<b>Lisa Le Van</b>	Legal Officer (commenced December 2020)
<b>Carty Chan</b>	Legal Assistant (commenced May 2021)

## Former Staff

<b>Bridgette Turvey</b>	Legal Officer (ended October 2020)
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## Board Structure as at 30 June 2021



## Management and structure - Board assessors

The Board draws upon the services of architects who serve as assessors for the pathways it manages to registration as an architect. These include the Architects Accreditation Council of Australia (ACA) Architectural Practice Examination (APE) and the Board's NSW Portfolio Program of Assessment (NSW PPA). The Board also nominates NSW representatives to the Accreditation Standing Panel for the ACA Architecture Program Accreditation Procedure in Australia and New Zealand (APAPANZ).

Fees are paid by the Board to assessors for the APE and NSW PPA.

A/Prof Melonie Bayl-Smith, currently holds the role of NSW State Convenor for the APE.

### Architectural Practice Examination (APE) Assessors

J Bastian	B Giles	G Lekosis	C Sheeran
S Bathgate	G Gonzalez	L Lesslie	I Sheridan-Miller
J Bilmon	L Gosling	F Lewis	M Shoolman
J Blake	P Gosling	G Luscombe	S Sikder
M Boffa	A Greenway	K Macdonald	S Simonian
W Brindle	C Gunton	C Matheson	B Smale
T Browne	M Hashemi	B McHarg	B Sonter
G Cameron	M. Helms	D McKendry-Hunt	D E Springett
L Chandiook	T Helyar	P McLeod	R Stevens
M Chao	D Holm	M McNeil	S Stewart
A Cheah	S Hsu	K Mills	M Strangas
A Chistiakoff	R Hudson	D Moon	P J Sullivan
L Chiu	S Ivanovich	R O'Brien	E Teicher Gertel
L Cockburn	J Jackson	V Olivar Alcamí	H ten Brummelaar
J Cockings	W Ji	I Pearson	D van der Breggen
J Connor	T L Johnson	E Prineas	V van Dijk
S Crawford	M Jones	M Pullinger	H Whattam
C Dawson	M E Jones	T Quinton	T Wetherill
J Debek-Kozyra	A Kaplun	R Ratcliffe	D Wilson
B Dragas	T Keyes	P Reed	M Xu
V Dudman	K Klinger	M Roberts	D Yong
J Ezer	A Kouzmin	S Rofail	C Zuza
P Fung	B Kugan	J Sarkis	
P Gallagher	V Lane	F Segabinazzi Siqueira	

### NSW Portfolio Program of Assessment (NSW PPA) Assessors

D Alic	B Giles	L Matthews	P Reed
D Barnstone	B Jackson	R McLaughlan	D Reinhardt
P Berkemeier	D Jones	P Oldfield	T Schork
T Browne	C Lassen	M Ostwald	D Van der Breggen
A Burke	F Lewis	E Prineas	
M Chapman	G Luscombe	M Pullinger	
B George	C Matheson	R Ratcliffe	

### NSW Representatives to ACA Accreditation Standing Panel

D Alic	L Cockburn	H Moline	G Reinmuth
D Barnstone	D Jones	M Mossman	F Siqueira
P Berkemeier	U Komac	P Oldfield	M Tawa
M Bayl-Smith	C Lassen	M Ostwald	D Van der Breggen
M Chapman	F Lewis	M Pullinger	
D Clarke	S Loschke	P Reed	

# Management and structure - Board governance

The work of the Board derives from the objects and functions of the Board as set out in the Act. There are specific Board delegations outlined in the Act. Specific delegations and operational priorities are identified in the Corporate Plan, which is reviewed and renewed on an annual basis. The Board has a committee structure in place with defined responsibilities.

Authority for making decisions rests with the Board unless specifically delegated to a committee or the Registrar, as outlined in the Board's Delegations Framework. There is a financial delegation of \$5,000 in place in relation to expenditure by the Registrar without referral to the Board. Board decisions are minuted at each Board meeting. The Board seeks independent legal advice and other professional advice on an as-needs basis.

## Income

The Board is entirely funded by fees levied upon NSW architects and architect corporations and firms, APE fees, and fines as determined by the Board arising from disciplinary procedures. The fees collected fund Board operations and include contingencies for legal costs, development of information for consumers and general administration. The Board has determined that at least nine months' operational funds should be kept in reserve. The Board manages any reserves in the "Architects Fund" to meet the fourth objective identified in the Act - to promote a better understanding of architectural issues in the community.

## Board Financial Management Framework

The Board's Financial Management Framework outlines financial policies and procedures for handling all financial matters, as well as internal controls for cyber security. The Framework is regularly reviewed and updated to reflect Government policies, directives and memoranda, Board decisions, Board policies, and appropriate improvements proposed by Board staff.

## Committees and workgroups

Under the provisions of section 62 of the Act

- (1) *The Board may establish committees to assist it in connection with the exercise of any of its functions.*
- (2) *It does not matter that any or all of the members of a committee are not members of the Board.*

[Note: this provision does not apply to the Complaints Committee established by the Board.]

Board committees are supported by the Registrar and staff as appropriate. As at 30 June 2021 the Complaints Committee, Finance and Risk Committee and Engagement Committee were in operation.

### Complaints Committee

The Complaints Committee oversees the statutory obligations imposed upon the Board relating to disciplinary complaints against the conduct of architects, and complaints about individuals, corporations and firms representing themselves to be architects.

Under section 45(3) of the Act, the Complaints Committee must be constituted by 3 members of the Board, of whom one must be an Australian legal practitioner (and the Chair), one must be an architect, and one must be a member who is neither an Australian legal practitioner nor an architect. Members as at 30 June 2021: Rod Cameron (Legal member and Chair), Glenn Scott (Architect member) and Michael Grant.

### **Finance and Risk Committee**

The Finance and Risk Committee meets quarterly to consider financial matters, cyber security risk management issues, information privacy concerns and compliance with legislative changes and government policies. The Committee makes recommendations to the Board for adoption.

The Finance and Risk Committee terms of reference include

- Providing oversight of the Board's governance, risk and control frameworks, internal financial planning, and its external accountability requirements;
- Providing oversight of annual budget planning, human resources; staff welfare and remuneration;
- Providing oversight of the Board's cyber security controls and risk management processes; and
- Monitoring the Board's Workplace Health and Safety responsibilities.

In the current reporting year, the Finance and Risk Committee reviewed the

- Assessment of the likely impact of COVID-19 on the financial position and operation of the Board;
- Assessment of the likely financial impact of Automatic Mutual Recognition;
- Draft 2021 – 2022 budget;
- Financial statements for the year ended 30 June 2021;
- Cyber Security Annual Reporting and Annual Attestation Statement; and
- Other internal policies necessary to ensure legislative compliance.

Members as at 30 June 2021: Dr Deborah Dearing (Chair), Prof Helen Lochhead and Assoc Prof Melonie Bayl-Smith.

### **Engagement Committee**

In the reporting year, the Board established for the first time an Engagement Committee to provide oversight for the functions of the Board set out in section 61(h-i) of the Act, including the promotion of community discussion about architectural issues and the provision of general advice to consumers of architectural services.

The Engagement Committee terms of reference include

- Developing strategies to enable the Board to engage dynamically, creatively and intelligently with the public and stakeholders and communicate the role of the Board and how design and architecture shape the environment we build around us;
- Providing oversight of the development and delivery of engaging resources and programs for the public that are relevant, accessible, accurate and informative about what to expect when working with an architect, and the ethics and standards of professional competence that are required of architects;
- Providing oversight of the Board's digital platforms to ensure that information and resources are accessible, relevant, and appropriately designed;
- Providing advice on the creative direction for the annual Sydney Architecture Festival as the Board's major vehicle for engaging with the broader community to communicate the value and role played by architects in the built environment;
- Providing oversight of the development and delivery of engaging programs and resources for primary and secondary schools to promote a better understanding by pupils and teachers of architectural issues; and
- Supporting the development of enriching partnerships with stakeholders and architects.

Members as at 30 June 2021: Dr Deborah Dearing (Chair), Sara Jinga, Prof Helen Lochhead, Andrew Nimmo and Dr Tim Williams. *Refer* Rebuilding the engagement strategy for the Board below.

### **Board Strategic Plan 2020 – 2023**

The Board Strategic Plan 2020 – 2023 came into effect from 1 July 2020 and is publicly available on the Board's website.

## Architects Accreditation Council of Australia

The Architects Accreditation Council of Australia (AACAA) is constituted of nominees from all the state and territory architect registration boards in Australia. It is a not-for-profit company limited by guarantee that works in collaboration with the architect registration boards on matters of national interest to the profession, industry and the public. The Members of the AACAA include the Chair and Registrar of each architect registration board in each state and territory in Australia. The President and Registrar of the NSW Architects Registration Board are ex-officio members of the AACAA.

The AACAA:

- maintains the *National Standard of Competency for Architects* – which underpins all assessment processes on the path to registration as an architect in Australia;
- administers the national Architectural Practice Examination (APE);
- administers the *Architecture Program Accreditation Procedure in Australia and New Zealand*;
- administers various competency-based assessment processes leading to registration as an architect in Australia, including the National Program of Assessment (NPrA) and the Local/Overseas Experienced Practitioner Assessment;
- assesses overseas architectural qualifications through the Overseas Qualifications Assessment process; and
- negotiates international mutual recognition agreements.

Currently, the NSW President, Dr Deborah Dearing, is a Director of the AACAA. The Registrar is a member of the AACAA Accreditation Management Committee and was a member from January 2020 – 30 June 2021 of the Expert Reference Group for the review of the *National Standard of Competency for Architects*.

Key priorities of the AACAA in the reporting period included:

- Review of the APE, with a particular focus on the Part 3 Interview and mechanisms to support graduates in gaining relevant practical and training experiences in readiness for registration as an architect in Australia – work continues in 2021.
- The *National Standard of Competency for Architects 2021* (NSCA 2021) was published 1 July 2021 following extensive stakeholder consultation. It includes, for the first time, performance criteria relating to the responsibilities of architects to develop cultural awareness to enable integration of the values of Country within architectural services and, where possible, to partner in meaningful and respectful ways with Aboriginal and Torres Strait Islander People who are local to the place and Country on which a project is located. It also includes new performance criteria relating to the responsibilities of architects to minimise the impact on, and use of, limited natural resources, and prioritise design for a circular economy and longevity to support the transition to a carbon-neutral built environment. The AACAA is continuing work necessary to implement the NSCA 2021 and is developing accompanying guidelines and explanatory notes. It is expected that the NSCA 2021 will be implemented in the APE from January 2023 and in the accreditation of universities from July 2023.
- Finalisation of a trilateral international mutual recognition agreement for registered architects between the United Kingdom, Australia and New Zealand – work continues in 2021 with the expectation that the agreement will be endorsed by Australian architect registration boards in October 2021 and will come into effect from January 2022.

A Registrars' network comprises the Registrars from each architect registration board in each state and territory in Australia. Within the constraints of respective state and territory legislation, the network shares information and facilitates the streamlining of administrative procedures that must be followed by architects and architect corporations around Australia.

# Operations and activities – Registering architects

## Qualifications for admission to the Register

Uniform minimum standards of education and training have been adopted by all states and territories in Australia for registration as an architect. These are five-years of study from an accredited Australian architecture program or its equivalent, an approved period of practical experience, and successful completion of the APE. These standards are agreed nationally and administered by the AACA.

## Accredited academic qualifications

The accredited Master of Architecture, the academic qualification prescribed by the Act for registration as an architect, is offered by four universities in NSW:

- University of Newcastle
- University of New South Wales
- University of Sydney
- University of Technology Sydney

Western Sydney University (WSU) commenced delivery of a new architecture program in 2018. It currently has students enrolled in the Bachelor of Architectural Design and commenced enrolments in the Master of Architecture (Urban Transformation) in 2020. WSU will undergo the inaugural accreditation of its architecture program in December 2021.

Architecture programs offered by the above NSW universities are accredited and monitored under the *Architecture Program Accreditation Procedure in Australia and New Zealand* owned and administered by the AACA. Under this process, national Accreditation Review Panels provide recommendations to the Board regarding the accreditation of qualifications for a maximum period of five years.

Due to COVID-19 the AACA recommended that a 12-month “pause” be applied on all formal accreditation activity for Australian accredited architecture programs during 2020. As a result, there were no Accreditation Review Panels to NSW architecture programs in the reporting year.

## Architectural Practice Examination (APE)

The final qualification for registration as an architect in NSW is the successful completion of the APE, administered by the AACA and managed by the state and territory architect registration boards.

In the reporting year, the Board continued the implementation of an audit process to cross-check Logbooks and Statements of Practical Experience submitted by NSW candidates. In Session 2, 2020 the Board undertook a random audit of 33% of applications received for the APE Parts 1 & 2. As a result, one candidate withdrew after discussions with the Board and their employer, with the intention of obtaining more experience before re-applying for Parts 1 & 2 in the future. In Session 1, 2021 the Board undertook a random audit of 20% of applications received for the APE Parts 1 & 2. As a result, two candidates were found to have inaccurately recorded their hours/experience in the Logbook. The Board rejected the applications as they did not satisfy the minimum eligibility requirements and directed the candidates to obtain further experience before re-applying for Parts 1 & 2 in the future.

Due to COVID-19, the APE Part 2 National Examination Papers held in August 2020 and April 2021 were conducted as remote, proctored online examinations managed by the Australian Council for Educational Research (ACER) and delivered by Proctor U, instead of being held at a physical examination centre. The APE Part 3 Interviews in October 2020 and June 2021 were conducted via Zoom video technology instead of being held face-to-face in the Board’s offices.

The Board provided 7.5 hours of free webinar events attended by 621 candidates to assist their preparation for the APE; and 2 hours of training events for APE assessors attended by 76 architects.

In the reporting year, 383 NSW applicants were admitted to the Part 2 National Examination Paper and 293 were successful, representing a 76.5% success rate. 325 NSW applicants were admitted to the Part 3 Examination by Interview and 287 were successful, representing an 88.3% success rate.

### **NSW Portfolio Program of Assessment (NSW PPA)**

The NSW PPA is a competency-based assessment process that provides a pathway to the APE for those who have substantial skills and experience in the architectural services profession but do not have the approved architecture qualification or overseas equivalent.

Candidates submit a portfolio of three to four 'complex architectural projects from the last ten years for which they have 'Executive' level experience as a primary decision maker for the conceptual and schematic design, and design development. At least one of the projects should have been built in Australia in the last ten years, or overseas in the last five years. In addition to the portfolio submission, candidates submit supporting written material and are interviewed about their skills and experience in the architectural services profession. Candidate submissions are assessed against the relevant Performance Criteria from the *National Standard of Competency for Architects* to determine their equivalence with the threshold competencies expected of a graduate from an accredited architecture program in Australia.

In the reporting year, 7 NSW PPA applications were received. Two candidates were admitted to the Stage 2 Eligibility Interview, and 1 candidate was successful. One candidate was successful in the Stage 3 Interview and was granted access to the next available APE leading to registration as an architect.

### **Mutual Recognition**

The Act facilitates freedom of movement of architects registered in other Australian states and territories between the respective jurisdictions. The Board normally approves an applicant for registration in NSW on completion of the prescribed application form and payment of the annual registration fee. In the reporting year, 97 interstate architects were admitted to the NSW Register of Architects under the terms of the *Mutual Recognition Act 1992*.

### **Automatic Mutual Recognition (AMR)**

A new national Automatic Mutual Recognition of Occupational Registrations (AMR) scheme came into effect on 1 July 2021 for skilled workers who require occupational licences. To be eligible for AMR, individuals must hold a registration or licence in their home state or territory that covers the activity they intend to carry out in a second state or territory. Architects in NSW have been granted an exemption from AMR until 1 July 2022 to enable the Board to work with architect registration boards nationally to develop and implement an information sharing mechanism to support compulsory notification from interstate architects working in NSW. There is currently no national database of architects. Also needing to be resolved is the handling of disparities that exist between jurisdictions in the requirements for architects to maintain appropriate Professional Indemnity Insurance and annually meet Continuing Professional Development obligations.

### **Trans-Tasman Mutual Recognition Agreement (TTMRA)**

As a result of the Federal Government's passage of legislation mirroring that of the New Zealand Government, the TTMRA allows mutual recognition of registration between Australia and New Zealand. In the reporting year, 1 architect from New Zealand was admitted to the NSW Register of Architects under the terms of the TTMRA.

## **US/AUS/NZ Mutual Recognition Arrangement (US/AUS/NZ MRA)**

The Mutual Recognition Arrangement in place between the architectural licensing authorities of the United States, Australia and New Zealand enables US architects registered in one of the 30 US jurisdictions that have agreed thus far to these arrangements to bypass the APE. US signatories include Alabama, Alaska, Arizona, California, Colorado, Connecticut, Iowa, Kansas, Louisiana, Maryland, Missouri, Montana, Nebraska, New Hampshire, New Mexico, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, Washington, West Virginia and Wisconsin. In the reporting year, 3 architects were admitted to the NSW Register of Architects under the terms of the US/AUS/NZ MRA.

## **APEC Architect (APEC Architect MRA)**

Asia Pacific Economic Cooperation (APEC) is a cooperative association between 21 regional economies, founded to promote economic and technical cooperation in the Asia-Pacific region. APEC builds on the WTO General Agreement on Trade and Services (GATS) principles for the progressive liberalisation of trade in services through the reduction of regulatory restrictions, leading to reciprocal agreements between member economies where appropriate.

Australia, along with other APEC member economies, has agreed to participate in the APEC Architect framework, which aims to facilitate the access of APEC Architects to independent practice within the Region. Those economies who are participating in the framework are Australia, Canada, People's Republic of China, Hong Kong China, Japan, Republic of Korea, Malaysia, Mexico, New Zealand, Republic of the Philippines, Singapore, Thailand, and the United States of America. A Central Council has been established by the participating economies. Each participating economy has established a Monitoring Committee to take responsibility for administration of the APEC Architect framework in that economy.

Australia currently has mutual recognition agreements under the APEC Architect Agreement with Canada, Japan and Singapore.

In the reporting year, no architects were admitted to the NSW Register of Architects under the terms of the APEC Architect MRA.

## **Information sharing to support the new licensing platform for the *Design and Building Practitioners Act 2020***

The Board has entered into a Memorandum of Understanding with the Department of Customer Service (DCS) to support the establishment by DCS of a licensing platform to register design practitioners and others under the *Design and Building Practitioners Act 2020* (D&BP Act) to commence on 1 July 2021.

Under the MOU, the Board is sharing information from the NSW Register of Architects via an Application Programming Interface (API). The intention is to minimise the administrative impact on architects of the requirements for registration under the D&BP Act and to facilitate the 'fast tracking' of registration of eligible architects in the 'design practitioner-architectural' category. The API will only be used to provide and update data from the NSW Register of Architects to the DCS licensing platform.

## Profile of architects registered in NSW as of 11 September 2021

### Total number of NSW registered architects

2015	2016	2017	2018	2019	2020	2021
4762	4898	4984	5202	5459	5669	5803
Practising/Non-Practising 4853/950						

### New enrolments

2015	2016	2017	2018	2019	2020	2021
296	300	287	320	359	290	358

### Qualifications of new registrants

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Qualified in NSW	159	146	148	174	99	154
Qualified in Interstate schools	23	35	36	46	28	27
National Program of Assessment/NSW PPA	1	3	6	4	3	14
NZ/Singapore/HK graduates	9	1	7	5	6	3
Qualified from overseas schools	17	29	14	25	23	30
Mutual Recognition Australia	89	72	90	68	97	97
TTMRA (New Zealand)	2	1	3	3	6	1
Temporary Registration (NSW)	0	0	0	1	0	0
APEC Architect	0	0	0	0	0	0
Experience Practitioners Assessment Overseas/Local	0	0	12	29	26	29
US Mutual Recognition Arrangement	0	0	4	4	2	3
<b>Total</b>	<b>300</b>	<b>287</b>	<b>320</b>	<b>359</b>	<b>290</b>	<b>358</b>

### Location of registrants

	NSW	ACT	NT	QLD	SA	TAS	VIC	WA	O'SEAS
Practising	4153	118	3	253	26	20	210	17	53
Non-Practising	774	45	2	40	6	5	41	6	31

### Age and gender of registrants

Age range	Practising					Non-Practising			
	M	F	I	%	Total	M	F	I	Total
90 +	1	0	0		1	9	0	0	9
80 to 90	23	2	0		25	74	4	0	78
70 to 80	231	12	0		243	245	25	0	270
60 to 70	645	105	0		750	183	39	0	222
50 to 60	733	307	0		1040	74	44	0	118
40 to 50	853	435	0		1288	61	72	1	134
30 to 40	775	605	3		1383	45	71	0	116
20 to 30	59	64	0		123	0	3	0	3
<b>Total</b>	<b>3221</b>	<b>1529</b>	<b>3</b>	<b>31.5%</b>	<b>4853</b>	<b>691</b>	<b>258</b>	<b>1</b>	<b>950</b>

## Architect Corporations and Firms

The Act Part 2 Division 2 section 11 provides that a corporation or firm must have a nominated architect responsible for the provision of architectural services in order to be considered as an architect corporation or firm. Corporations and firms are active if there is at least one nominated architect on the NSW List of Architect Corporations and Firms. A corporation or firm that does not have a nominated architect is considered inactive until a new nomination is received by the Board.

The Board has identified that provisions of the Act relating to Architect Corporations and Firms and Nominated Architects are poorly understood by architects. In the reporting year, the Board delivered 6 hours of free CPD to 536 architects to facilitate better understanding in the profession of the roles and responsibilities of Nominated Architects under the Act.

The number of active Architect Corporations/Firms in NSW as at 11 September 2021 was 1,814.

## Continuing Professional Development for Architects (CPD)

The *NSW Architects Code of Professional Conduct* (the 'Code') requires architects to undertake appropriate Continuing Professional Development (CPD). Part 5, clause 16 of the Code requires that architects must annually demonstrate to the Board that they have taken all reasonable steps to maintain and improve their knowledge and skills relevant to their architectural practice and their provision of architectural services. Architects are required to undertake a minimum of 20 hours of CPD each year, of which at least 10 hours must be in the Formal category. Pursuant to section 24(2)(g) of the Act, architects who fail to comply with annual CPD requirements may be removed from the Register.

To support architects to meet their CPD requirements and to uplift understanding of the Act and Code the Board has developed a suite of free Formal CPD webinars for architects. Topics focus on key aspects of the regulation of architects, including:

- Managing continuing professional development
- What you need to know about being an architect in NSW
- Nominating a responsible architect
- The regulatory context of architecture & changes to the Act
- Pathways to registration
- Working with your client - how to avoid complaints
- Class 2 buildings: Their regulatory context in NSW

In the reporting year, the Registrar and Board staff delivered 32 hours of free webinars attended by a total of 3,716 architects (a 33% increase in architect participation compared to the previous reporting year).

# Operations and activities – Protecting consumers

## Complaints against the professional conduct of architects

Seven new matters were received by the Board in the reporting year. Three were dismissed by the Board following investigation. As at 30 June 2021, one matter was withdrawn, one matter was put on hold awaiting the complainant's decision to proceed, and two matters were proceeding with determinations still to be finalised. The Board determined one finding of unsatisfactory professional conduct for complaints received in the previous reporting year.

In addition, the Board initiated 20 complaints in relation to the failure by architects to undertake Continuing Professional Development (CPD) but did not proceed with the investigation of 14 complaints following receipt of further information that demonstrated compliance. The Board determined four findings of unsatisfactory professional conduct related to CPD. Two architects were found to be non-compliant with their CPD requirements but were not renewing their registration for the 2020-2021 year.

In the reporting year a total of five matters were determined by the Board as representing unsatisfactory professional conduct. Details of actions following the determination of complaints are published on the NSW Register of Disciplinary Actions on the Board's website:

<https://www.architects.nsw.gov.au/download/Register%20of%20Disciplinary%20Actions.pdf>.

## Alternative dispute resolution

The Board regularly receives calls from consumers seeking advice on issues that may be currently unfolding with their architect or on site where early intervention can assist. The Board's complaints process is an effective mechanism to discipline architects who are found to have acted unprofessionally or incompetently. However, the complaints process can take time to afford procedural fairness to parties and reach a determination. For this reason, the Board may facilitate alternate dispute resolution with agreement from the parties.

In the Board's experience, early intervention and appropriate case management often assists in improved outcomes for all parties involved. The Board monitors the timeliness of its enforcement procedures in the following ways:

A **Triage Register** documents initial enquiries from consumers, recording the nature of their concerns/complaints. When enquiries are received from consumers, they are advised of their rights under the Act including the right to make a formal complaint.

In the reporting year, 67 enquiries were recorded on the Triage Register: 2 of these proceeded to a complaint; and 55 complaints were avoided or resolved by early advice and action.

- 37 enquiries (55%) related to a potential breach of clause 4 of the Code - Provision of architectural services generally;
- 11 enquiries (16%) related to a potential breach of clause 6 of the Code - Provision of information to clients and prospective clients;
- 9 enquiries (13%) related to a potential breach of clause 7 of the Code - Client Agreements;
- 2 enquiries (3%) related to a potential breach of clause 8 of the Code - Building contracts;
- 1 enquiry (1%) related to a potential breach of clause 17 of the Code - Dealings with the public;
- 5 enquiries (7%) related to a potential breach of the other clauses of the Code and/or the Act;
- 7 enquiries (10%) related to other matters that do not constitute a breach of the Code;
- 5 enquiries (7%) related to Development Applications; and
- 1 enquiry (1%) related to copyright.

A **Mediation Register** records application for mediation and the outcomes of the mediation undertaken. In the reporting year there were no mediations.

A **Complaints Register** complements the Register of Disciplinary Actions and records and provides a means to measure the life cycle of the enforcement process.

### **Offences relating to the practice of architecture: Breaches of Part 2 sections 9, 10 and 11 of the Act**

The use of the title 'architect' is protected by the Act and can only be used by persons who are on the NSW Register of Architects. If architectural services are provided by a corporation or firm, then the entity must have nominated at least one person who is responsible for the architectural services provided. This person or persons (known as the 'nominated architect/s') must be on the NSW Register of Architects.

The Board has no jurisdiction over investigating the conduct of persons providing design services if they are not architects.

The Board investigates reports of persons or entities illegally representing themselves or others as architects and monitors classified advertising, social media, and websites to check compliance with sections 9, 10 and 11 of the Act. In cases where a potential breach is identified, the individual or entity is given the opportunity to remedy the matter. Where the representation is not remedied, the Board may take action against the individual or entity in the Local Court.

In the reporting year, there were 113 investigations of alleged offences relating to the practice of architecture. As at 30 June 2021, 59 cases were closed with the breaches rectified, 42 cases had been actioned and were awaiting response, and 12 cases were still pending investigation.

- 59 investigations related to a potential breach of section 9 of the Act, relating to an individual representing, or being represented, as an architect;
- 73 investigations related to a potential breach of section 10 of the Act, relating to a corporation or firm representing, or being represented, as an architect corporation or firm;
- 16 investigations related to an architect corporation or firm not having a nominated architect listed on all correspondence and displays, as required by section 11(2) of the Act; and
- 14 investigations related to breaches of the Code.

Note that some investigations related to breaches of multiple sections of the Act, for example where an individual was representing both themselves and their corporation or firm to be an architect and an architect corporation or firm.

In the reporting year, the Board adopted a more strategic approach to streamline and improve the management of Part 2 matters. Investigations were sorted by the seriousness of the potential breach and responded to in a proportionate manner. The seriousness of an investigation was determined with reference to the potential risk to the consumer arising from the alleged breach of an individual or organisation holding themselves out as an architect and/or misrepresenting their qualifications and competence. For less serious breaches, the Board either contacted the alleged offender by phone or sent a shorter email. For more serious breaches, the Board sent a formal email informing the alleged offender about the protection of the title of 'architect' under the Act and drawing particular attention to breaches that have greater risk of misleading the public. The Board also placed certain breaches considered to be particularly serious, or at risk of reoccurring, into a 'monitor' category. These complaints are actively monitored for up to 12 months after the breach has been rectified to ensure ongoing compliance with the Act.

Complaints of a similar nature were noted by the Board to identify potential areas requiring greater attention in the future. For example, the Board has identified complaints relating to organisations using the terms 'architect' or 'architecture' in their business name as a common breach that poses a particularly high risk of misleading the public. As such, the Board is considering new approaches, such as information sharing with Australian Securities & Investments Commission (ASIC), that will allow it to proactively identify breaches of the Act and respond more quickly before the public is harmed by the inappropriate use of such titles.

## Legal action

### NSW ARB v Tecton and Tania Pappas

In June 2018, the Board commenced legal action against a company, Tecton and the company director, Tania Pappas. The matter was found in the Board's favour on 9 December 2019 with Tecton having breached sections 11(1), 12(1) and 29(2) of the Act. The company's director was convicted for the same conduct, pursuant to section 83 of the Act. The conviction saw Tecton fined \$17,000, and the company's director, Tania Pappas, fined \$4,500. Costs were awarded in favour of the Board. The Board is in the process of recovering the legal costs owed by the defendants.

### Manfredini and McCrae v NSW ARB

On 15 May 2019, registered architects Luisa Manfredini (NSW registration no 6666) and David McCrae (NSW registration no 8352) filed an appeal at the NSW Civil and Administrative Tribunal (NCAT) against the Board's finding of unsatisfactory professional conduct. The matter was heard on 3 July, 31 July and 24 September 2020. As of 30 June 2021, the matter was pending a decision by NCAT. On 16 August 2021 (outside the current reporting period), NCAT determined that both architects had engaged in unsatisfactory professional conduct, albeit on lesser grounds. More details will be included in next year's annual report.

## Annual audit of architects' compliance with Continuing Professional Development (CPD) requirements

Every year 5% of architects are randomly selected by the Board for a CPD audit and required to provide their record of CPD activity and supporting evidence for the previous registration year. Where an architect is not able to satisfy the Board that they have met their CPD obligations and where it is the Board's view that no extenuating circumstances apply, this may be grounds for characterising the architect's behaviour as unsatisfactory professional conduct, as defined by the Act.

In the reporting year, 249 architects were selected for CPD audit. 229 architects (92%) were found to have complied with the CPD requirements. The Board initiated complaints against 20 architects (8%) for failing to demonstrate CPD compliance, however upon investigation only 4 cases of unsatisfactory professional conduct were found (1.6%). *Refer* Complaints against the professional conduct of architects above.

## Monitoring architects' compliance with Profession Indemnity Insurance (PII) requirements

Under the Act section 24(2)(h) the Board may remove an architect's name from the NSW Register of Architects if an architect has not met a requirement relating to Professional Indemnity Insurance (PII). Under the Code clause 15, an architect must maintain a policy of PII appropriate for the architectural services they are providing or apply to the Board for a PII exemption. They must give their clients information about the PII they hold for the architectural services they are providing.

From June 2020, Architects are required to annually make a declaration to the Board relating to PII and to upload a copy of their PII Certificate of Currency. In the reporting year, Board staff sighted all documents uploaded by architects to confirm compliance with PII requirements under the Code. 12% of architects were found to have submitted PII documents that were incorrect and were contacted by the Board. Of the incorrect documents submitted, 32% were incorrect PII documents (such as tax invoices for payment), 7% were expired PII documents, and 18% were unrelated documents.

In the reporting year, there were no architects removed from the NSW Register of Architects for failing to meet a requirement relating to PII.

## NSW ARB Short Form Architect Client Contract

The *NSW ARB Short Form Architect Client Contract* (SFACC) was launched in 2019. It is a free online resource to assist architects to meet their obligations under the Code and to provide information to consumers who intend to contract with registered architects. It comprises a covering letter, services schedule and standard terms of agreement.

The Board developed the SFACC in response to the significant number of complaints against architects made to the Board relating to situations where the architect had failed to enter into a compliant, written client agreement at the start of the project. Evidence shows that a concise client agreement protects consumers by providing them with a better understanding of the basis of their agreement with their architect.

In the reporting year, there were 1,303 downloads of the covering letter and services schedule (Word doc) and 2,093 downloads of the standard terms (PDF).

### **Contributions to inter-agency initiatives related to the regulation of architects**

As a statutory, regulatory body, the Board works within government structures to inform inter-agency discussion on matters directly related to the regulation of architects, regularly participating in government taskforces and roundtable discussions.

The Registrar meets monthly with the NSW Chapter President of the Australian Institute of Architects and quarterly with the NSW/ACT President of the Association of Consulting Architects.

In the reporting year, the Board participated in many interagency meetings contributing to the development of proposed regulatory reforms and was active across the breadth of consultation informing the development of the *Design and Building Practitioners Act 2020* and the Design and Building Practitioners Regulation 2021. The Registrar is an active member on several of the Building Reform Expert Panels established by the NSW Building Commissioner, including Pillar 1 - Regulation and Legislation; Pillar 3 - Education; Pillar 6 - Research; and the Design and Building Practitioners Industry Consultative Group.

# Operations and activities – Informing the public

The Board provides general advice to the public and consumers of architectural services to inform them about the ethics and professional standards that are generally expected of registered architects. The Board always seeks to use plain English, common terms and contemporary communication platforms to provide greater accessibility to, and ensure better understanding of, complex professional and regulatory processes.

## Rebuilding the engagement strategy for the Board

In late 2020 an Engagement Committee was established to rebuild the ways in which the Board engages with the public and consumers of architectural services. A co-design process is being followed to better understand the service design of the Board, and a holistic approach is being adopted to strategically map and understand audience needs, Board services, and interactions with consumers. The project is questioning what the public wants to be informed about, who this community is, and how the Board can measure its success or otherwise in its broader engagement activities.

The project is initially focussed on better understanding the early stages of a client’s process, about which little is known. For example, what is the first question a client asks? How do they decide to use an architect? How do they find one? Do they discover the Board in this process?

A methodical audit of online resources and search engine results has been completed and provides a unique map of this early-stage process to inform the rebuilding of the Board’s consumer-facing collateral, and the Board’s website. In particular, the ‘auto-fill’ results of search engines (such as “Do I need an architect”, “What is the difference between an architect and draftsman/building designer?” etc.) map the most common queries of early-stage consumers. Results have been analysed against key characteristics such as credibility, language style, and article length and will inform the next stages of the project that might include focused redesign of relevant collateral, website redesign of consumer-facing content, and possible strategies for re-framing events such as the Sydney Architecture Festival.

## Review of visual identity for the Board

In 2021, the Board commenced work to review its visual identity within the constraints of NSW Government brand guidelines and with reference to the logos of relevant ‘competitor’ organisations, such as the Architects Accreditation Council of Australia, Australian Institute of Architects and Association of Consulting Architects.

There is a lack of recognition of the Board as the NSW statutory authority and a government agency responsible for the regulation of architects. This is compounded by the design of the Australian Institute of Architect’s logo, which comprises a coat of arms flanked by kangaroos and gives the appearance of being a government authority, when it is not. Registered architects and consumers often confuse the Board (as regulator) with the Australian Institute of Architects (a membership body), and do not understand that architects must be registered with the Board, while membership of the Institute is optional. Other problems to be addressed are that the Board’s most recent (2019) brand guidelines do not strictly comply with NSW Government brand guidelines.

The Board has engaged a designer to assist with the review of its visual identity, with the scope of work to include the development of a new logo that can be paired with the NSW Government logo. This will be applied across collateral including the Registration Certificate, website re-skinning, letter head and email signature.

## Board website

The Board's website has been designed as a "one-stop-shop" for consumer and architect resources. The Board's database of architects and architect corporations is searchable from the homepage and can be used by the public to confirm the status of a person or corporation or firm.

The increased reliance on search engines to locate information means it is increasingly likely that consumers will land directly on the Board's webpage as a result of a Google search, rather than by intuitively seeking out the Board itself as a known source for information. This has implications for how consumer-facing content is presented by understanding common enquiries and the language used by consumers. The project to rebuild the Board's engagement strategy mentioned above is providing evidence to inform a re-design of the structure and navigation of the website. During the reporting year, strategies were identified to make simple improvements to the website, including 'cleaning-up' public-facing, consumer-relevant resources, re-organising the main menu page and future editorial refinements to improve website navigation.

## NSW Architects Code of Professional Conduct

The Code is schedule 2 of the *Architects Regulation 2017*. It provides architects and their clients with a statement of the standards required of architects when engaged to provide architectural services. A failure to comply with the Code may constitute unsatisfactory professional conduct for the purposes of the Act and may be grounds for disciplinary action under Part 4 of the Act.

However, the Code is also a useful informational document for consumers that clearly articulates the high professional standards delivered by architects and reconfirms the value of engaging an architect over a less qualified and possibly less experienced draftsman or building designer. The Board is investigating strategies to better leverage the Code as an informational document for consumers in its current work to rebuild its engagement strategy.

## Working with your Architect resource

*Working with your Architect* is a resource published by the Board to guide consumers about the architect's role and obligations to clients and, vice versa, the client's role to assist their architect in the realisation of their project. The Board expresses no view about the quality of design services provided by architects and others, but endeavours to ensure that consumers' choices on providers of building design services are based upon accurate information about the registration status of the service provider.

In connection with the rebuilding of the Board's engagement strategy, in the reporting year Board staff reviewed the currency of the *Working with your Architect* resource, compared the resource to international precedents, and identified opportunities for a future comprehensive edit and re-design.

## ARB OPEN app

In February 2018, the Board launched a free smartphone app intended to streamline how architects record Continuing Professional Development. The app allows an architect to log hours against the Units of Competency from the *National Standards of Competency for Architects*. Logged information is synced with the NSW Register of Architects to create a dynamic record. For consumers, the app provides free access to video resources on working with an architect, the Code and what to do if things get difficult.

In the reporting year, the app attracted 6,791 impressions on the iTunes App Store (14% decrease on the previous reporting year), resulting in 280 new downloads of the app and 4,198 sessions on iTunes (13% increase on the previous reporting year). The app was active on 370 Android devices via Google Play and was downloaded 205 times.

In May 2021, the ARB OPEN app received special mention in the NSW Government 'Customer Comes First' package of legislative reforms as a model for all licensing systems that seek to record and track real-time continuing professional development points.

## Lectures to architecture students

To support the development of professional education that 'bridges' competency between tertiary architectural education and registration, in the reporting year the Registrar delivered five hours of lectures to students in accredited architecture programs at the University of Newcastle, University of New South Wales, University of Sydney, and University of Technology Sydney. Lecture content covered the education-practice-regulation context, the *National Standard of Competency for Architects*, pathways to register as an architect, the APE, the Act and the Code.

## Lectures to architects and building designers

Beyond the provision of CPD for architects, the Board is committed to contributing to events offered by other providers. In the reporting year, the Registrar regularly contributed to CPD events hosted by the Australian Institute of Architects (NSW Chapter), including a Q&A session with the NSW Building Commissioner and other Institute events related to uplifting professional understanding of the new Design & Building Practitioners scheme in NSW. Presentations were given to several of the small practice architect networks, including the Beaches Architects North Group (BANG), Greater West Architects Network (GreatWAN), SPUN Architecture Network (Upper Northern District), and the Large Practice Forum of the Australian Institute of Architects. In-house presentations were delivered to staff in large architectural practices including at Allen Jack+Cottier Architects, BN Group, Grimshaw, ThomsonAdsett, PTW Architects and Woods Bagot. Presentations on pathways to registration were also presented to international architect associations representing Chinese and Filipino architects wishing to register in Australia/NSW.

## Research and development – Workplace Culture and Wellbeing

The Board seeks to inform the public by understanding current and emerging issues in the sector. As a statutory authority, the Board aims to leverage evidence as the basis for communicating highly technical and specialist knowledge in a way that is accessible to a public audience.

In 2016, the Board commissioned a literature review on 'Architects and Mental Health'. In 2019, the Board joined as a Partner Investigator with Monash University to capitalise on its earlier work and other international research supporting the negative effect that aspects of architectural work culture can have on the wellbeing of students and practitioners. *Architectural Work Cultures: professional identity, education and wellbeing* is a ground-breaking research project investigating the work-related wellbeing of architects and architecture students. The project secured funding from Australian Research Council's Linkage Projects scheme in May 2020.

This is the first major study to use interdisciplinary, qualitative, and quantitative methods to examine how workplace cultures and professional identity affect the wellbeing of practitioners and students of architecture. No research of this scope has been done in Australia, so the research project is providing a snapshot in time and will lay foundations to improve architecture's workplace and education cultures.

As a profession, architecture is highly unusual in that it stands at the intersection of the creative and construction industries, making it both a cultural and technical practice. The research project covers all stages of the career continuum, from the first year of architecture school until retirement, through the lens of architects working in small, medium and large practices. The aim is to determine exactly what effects – both positive and negative – result from work cultures and professional identity in architecture. The project goes beyond knowledge generation, to action in the profession and cultural change.

The research project is an interdisciplinary collaboration between researchers in the Monash University Department of Architecture (Faculty of Art, Design and Architecture) and Department of Management (Faculty of Business and Economics). Led by Professor Naomi Stead, the project team includes Professor Julie Wolfram-Cox, Associate Professor Maryam Gusheh, Dr Brian Cooper. Dr Kirsten Orr (Registrar of the Board) is a Partner Investigator on the project. Also collaborating on the project is Justine Clark, founder of the award-winning advocacy group Parlour (working towards greater gender equity and improved working conditions in architecture) and Byron Kinnaird, research fellow co-appointed by Monash and the Board. The research project also includes a PhD scholarship.

The interdisciplinary collaboration between scholars in architecture and management is significant because, as a profession, architects do not always make great businesspeople.

In addition to the Board, the project has several industry-based and education partners including:

- Australian Institute of Architects – peak industry body representing architects;
- Association of Consulting Architects – the peak industry body representing business; and
- Association of Australasian Schools of Architecture – the peak body representing architecture schools.

In addition, the project is partnering with six architecture practices, all committed to improving their employees' wellbeing for the benefit of community and culture, including BVN, DesignInc, Elenberg Fraser, The Fulcrum Agency, Hassell, and SJB.

Ultimately, the project proposes a series of events, forums, discussions, actions and interventions to improve the work- and study-related wellbeing of architects and architecture students. It will produce two toolkits in support of cultural change across education, workplace and institutional settings. The Board anticipates that the resources generated by this project will fundamentally support the architecture profession into the future – encouraging old work cultures to be replaced by those with a new focus on occupational wellbeing. The Board expects there to be flow-on impacts from this transformation that will benefit consumers of architecture and the quality of the built environment more broadly.

## Digital platforms

The Board maintains a comprehensive web presence to ensure information and resources can be accessed at any time. A strong emphasis is placed on easily downloadable material in the form of pdf publications found on the website.

The Board maintained the following digital platforms during the reporting year,

- Board website 1,047,683 page views and 131, 442 unique visitors
- Facebook 1,327 followers
- Twitter (@ArchInsights) 3,469 followers
- Soundcloud 2,182 plays
- Instagram 2,170 followers
- LinkedIn 634 followers

These digital platforms are currently being reviewed.

# Operations and activities – Promoting architecture

The Board promotes architectural issues in the community to ensure consumers of architectural services are better informed so their rights can be better protected. To do this, the Board partners with industry, not for profit organisations and professional peak bodies to deliver public programs that inform, engage and educate, including the following programs detailed below.

## **World Architecture Day 2019**

Due to COVID-19, the Board cancelled the World Architecture Day Oration in 2020.

## **Sydney Architecture Festival (SAF) 2019**

The Sydney Architecture Festival (SAF) is presented annually by the Board in partnership with key cultural institutions and event producers across the city in the annual celebration of architecture. Due to COVID-19, the Board cancelled SAF in 2020.

The Board is producing a publication to enhance the public reach and impact of some of the content from the SAF in 2019, which generated a compelling and important set of arguments about how to address the problem of housing affordability in Australia. Work towards the publication was underway throughout the reporting year, with a launch date set for late 2021. The publication will be a carefully edited and coherent collection of critical ideas, research and case studies from prominent architects, advocates, and NGOs. Relevant policy, economics, and social issues will be presented, together with a range of compelling and inspiring case studies to illustrate what is possible with careful design and new approaches to architecture and urban design. The publication is aimed at communities interested in housing affordability and the liveability of Australian cities, as well as being useful to policy and decision-makers.

## **MADE by the Opera House**

Established in 2013 to mark the Sydney Opera House's 40<sup>th</sup> birthday celebrations, the Multidisciplinary Australian Danish Exchange, or MADE by the Opera House, celebrates the special connection between Australia and Denmark first forged by Jørn Utzon's masterpiece building. It is a collaboration between Sydney Opera House and the Royal Danish Academy of Fine Arts Schools of Architecture, Design & Conservation, supported by the Board, Arup, Steensen Varming, AMP Capital and three Danish foundations: The Bikuben Foundation, The Dreyer Foundation and The Henrik Frode Obel Foundation.

Each year until 2023, 5 Australian and 5 Danish students selected from the disciplines of architecture, design and engineering will be funded to spend 6 weeks collaborating on a multidisciplinary project in Denmark and Australia respectively. This exchange extends the cross-disciplinary collaboration that gave birth to Australia's most celebrated building into new generations, creating by the time of the Opera House's 50th Anniversary in 2023 a living legacy of 100 MADE alumni with a deeper understanding of international practice across disciplines and hemispheres.

Due to COVID-19, the 2020 program was cancelled because of international travel restrictions and health concerns. Neither the Danish students were able to visit Sydney (July-August 2020), nor were the Australian students able to visit Copenhagen (January-February 2021).

The 5 Danish students selected for the 2020 program were again unable to travel to Sydney in 2021 and completed the program in Denmark in July-August 2021. The 5 Australian students selected for the 2021 program will complete the MADE program in February 2022 (12-months' late), hosted in the Sydney office of PTW Architects. They are:

- Arissara REED                      B.Design in Architecture (USYD)
- Jatin MIDHA                        B.Civil Engineering (Hons) with Architecture (UNSW)
- Rhys GRANT                        M.Architecture (USYD)
- Linh NGUYEN                      B.Engineering Hons (Civil Eng) / B.Music Studies (USYD)
- Cedric DANSO-BOAME        B.Engineering (Biomedical Eng) Hons /B.Science (Medical) (USYD)

## Architect's Medallion

The Architect's Medallion is awarded annually by the Board to a NSW graduate of an accredited Master of Architecture course who has achieved distinction both in a particular subject area at the final level and generally throughout the two years of the course. The Medallion is presented, along with a \$5,000 prize.

In 2020, four candidates were nominated by their universities, including

- Alexandra Rose GRECH    The University of Newcastle
- Paige Tamara KODESH    The University of New South Wales
- Nicholas George BUCCI    The University of Sydney
- Marni RETI                        The University of Technology Sydney

The 2021 Architect's Medallion was awarded to Marni Reti of the University of Technology Sydney.

The Jury Citation reads:

*Marni Reti is an exceptional graduate of architecture. She is a talented creative thinker who is deeply committed to engagement with Indigenous communities, bringing a breadth of experience and insight that is rare in a person so young. Already operating within strongly defined ethical boundaries, Marni has a clear vision of her future purpose as an architect and the extra cultural dimension she has to offer as a proud Palawa and Ngātiwai woman – Palawa being the First Nations people of Tasmania, and Ngātiwai being the Indigenous people from the Northland Region of New Zealand.*

*Marni's passion for Aboriginal affairs permeates all her endeavours. She is energetic in her drive to re-evaluate through the lens of First Peoples what we consider to be valuable knowledge and expertise in architectural practice and tertiary education, saying at interview that:*

*"I have always felt very strongly against this misconceived notion that because we have trained for five years in a western institution that we know what belongs on Country better than an Uncle who has spent his entire life dedicated to its care or an Aunty who never got to go to uni but has a wealth of knowledge about design and Country that extends far longer than universities have even been established here. I believe that communities will bring our cultural knowledge and practice to the design process and then the resulting architecture, and that this is truly a dialogue between cultural and architectural practice, each group offering expertise and experience in their fields. The outcome of that, I hope, is that we value that outcome and the dialogue that comes from it to create an incredible, meaningful, important architecture that is contextualised in the Country."*

*Marni is a leader of her generation with clear potential to provide future leadership in the architectural profession and the wider community. In this regard she has already received recognition for being outstanding within her student cohort at UTS, receiving the (inaugural) UTS Jumbunna Scholarship and UTS Droga Indigenous Architecture Scholarship. She takes seriously her role as a mentor to younger, Indigenous students of architecture; is actively involved with the Australian Institute of Architects' recently formed Reconciliation Action Group; and is working to reach young, school-age Indigenous students and encourage them to pursue architecture as a career.*

*The Panel was impressed by Marni's portfolio of student and professional projects that are sophisticated and eloquent in their engagement with Indigenous culture to inform architectural concepts and principles that are capable of physical and material realisation. Marni was articulate in delving into the challenges that urban contexts pose to meaningful engagement with community and designing with Country. She conveyed an infectious enthusiasm for her body of work – produced both as a student and as a member of Kaunitz Yeung Architects, where she has been employed for the last two and a half years.*

*Her graduation project addressed the contemporary manifestation of the Stolen Generations, proposing a new model for child protection in an intergenerational home run by Elders that aimed to reconnect children to their cultural heritage and to address systemic problems in a whole-of-family solution. In a scholarly response to architectural form, Marni incorporated historical understandings from her discussions with Paul Memmott to develop domed roof structures evolved from traditional Sydney-based Indigenous architecture that existed prior to colonisation. The final three-dimensional form is a clever, modern interpretation of the very complex building systems that existed in Australia prior to white settlement and deliberately challenges the myth that Indigenous culture was savage, nomadic and lacking evolution.*

*Another final year project was a primary school in Ashfield that adaptively re-used an existing water tower on the site. Here, Marni conceived a school run on Indigenous kinship systems and community-based principles, with a high level of interactivity and interconnectedness between a series of classrooms hubs organised in year groups and connected by streets to each other and the large auditorium and library space, defined by the water tower.*

*Marni's work for Kaunitz Yeung is delivering better healthcare facilities to Australian Indigenous communities. She presented the Puntukurnu AMS Newman Clinic, 1200km from Perth and the AMS Physical Rehabilitation Centre in Orange, NSW. Both projects are characterised by extensive community consultation, sustainable integration of local materials such as rammed earth and native timbers, and the interpretation and translation of local artwork from the community into architectural feature elements that imbue strong ideals of ownership and connection to local communities. Marni joined the interview via Zoom from Wilcannia, where she was teaching an interdisciplinary Masters Studio with David Kaunitz to design a series of projects to better the community, in consultation with the community and in direct response to how community say they want it to be bettered.*

*Marni expressed the desire to work in the future in her community in Redfern, acknowledging that it is much harder to work on Country there because the natural landscape has been so comprehensively devastated. The Panel discussed with her the emerging problem of "black-cladding" or "tick-a-boxing" in tight urban projects where original natural features of the site have long since been swept away. She told the panel that we tend to forget that inner Sydney is still on Country because it is highly urbanised, saying:*

*"The notion that you have to go to remote places to work on Country needs to be dispelled. You need to look at the community that exists there – a melting pot of different mobs from other places. You have to construct an urban identity that takes all the places of identity from different cultures, language groups and histories to create a modern mosaic. You need to engage with multiple streams of the local community and utilise principles of kinship systems, deconstructing what is designed around an abstracted version of Indigenous thinking in a modern way. Integrated design utilising Indigenous thinking, while initially radical in concept, can be much more nuanced and subtle than you would expect."*

*Marni is clear in the pathway she visualises for herself post-graduation, committed to getting registered as an architect and to growing the percentage of Indigenous architects in NSW. Moreover, she is a confident advocate for putting Country, culture, and Indigenous knowledge at the forefront of design and architectural education, hoping that in the near future we will see the embedding of core subjects exclusively on Indigenous architecture in all Australian architecture programs. When asked about the future of the profession and what it means to come from an ancient history and work in a modern world that places a high value on technological advancement, Marni was quick to identify the dichotomy that exists between perceptions of Indigenous culture as ancient versus perceptions that celebrate Indigenous culture as thriving and evolving. The opportunity, she suggests, is to apply elements of Indigenous history and culture at the frontier of cutting-edge technologies to make meaningful contemporary architecture. In her words, "There is no reason architecture cannot contemporise Indigenous culture with the permission of Elders."*

*The Selection Panel is unanimous in awarding Marni Reti the 2021 Architects Medallion.*

## **Byera Hadley Travelling Scholarships (BHTS) program**

The Board has awarded Byera Hadley Travelling Scholarships since 1951. The BHTS is bequeathed by the Estate of the late Byera Hadley and the Trust is managed by Perpetual Limited. The Board manages the BHTS program to enable winners to undertake an approved course of study, research or other activity that contributes to the advancement of architecture. The scholarship program must include travel, which may be overseas or within Australia. Scholarships are open to graduates and students of an accredited architecture program offered by a NSW university.

Due to COVID-19, the Board has suspended awarding BHTS scholarships until international borders re-open, and international travel resumes and is deemed safe. No scholarships were awarded in this reporting period. Instead, the Board took the opportunity to enrich the legacy of the BHTS by undertaking two major projects: the full digitisation and cataloguing of the Byera archive; and a significant public exhibition celebrating the BHTS legacy.

### **Digitisation of the BHTS archive**

In the reporting year, the Board secured \$31,215 of Trust funds from Perpetual Limited to fully digitise the unique and valuable collection of reports submitted in fulfilment of the BHTS. The BHTS archive encapsulates 70 years of travel-based research and scholarship undertaken by NSW architects, graduates, and architecture students. Until now, access to this archive has been limited, with only some of the more recent reports available online and with limited online searchability. All reports in the archive have been collated, abstracts and keywords have been prepared, and a fully functional catalogue and search tool have been developed (date, author, subject, keyword). The catalogue and search tool are hosted on the Board's website. The Board anticipates that the digitised archive will provide a significant, enduring, and ever-expanding source of material for future scholars in the field of architecture.

### **Emergence Exhibition: Celebrating 70 years of the Byera Hadley Travelling Scholarship**

The Emergence Exhibition at the Tin Sheds Gallery was mounted in the reporting year to celebrate decades of architectural research from the BHTS archive in an interactive exhibition, complemented by a program of public talks. The exhibition showcased 35 unique projects, presented as 'fragments' dispersed across the field of architectural research. It was curated by a collective of BHTS alumni with the assistance of the Board and the Tin Sheds Gallery. The exhibition opened on 17 June 2020 with an estimated 250 attendees. Visitors were welcomed to Country and experienced a moving smoking ceremony, before being invited to explore the exhibition, traversing a collection of seemingly disparate ideas and points in time to find moments of overlap or friction. Complementing an extensive array of digital and physical resources, the aim of the exhibition was to foster curiosity in research and to uncover previously unimagined connections between projects. Unfortunately, a COVID-19 lockdown in greater Sydney came into force shortly after the opening and the Tin Sheds Gallery was forced to close. Nevertheless, the public program of talks was moved online and hosted an average of 100 participants each week.

## **STEAM Futures: Building Connections program**

The Board has developed a range of education resources to promote a better understanding of architectural issues in local communities and schools. In 2018-2019 a program was piloted in partnership with STEAMpop to expand the Board's education outreach by training a cohort of architects that can be ambassadors for architecture in the community. Architects and teachers collaborated to develop site-specific programs for students that explored the potential for 'STEAM' initiatives in four NSW high schools.

Due to COVID-19, the Board suspended the STEAM Futures program in 2020-2021.

In 2021 Nathan Brandrick undertook a four-week Droga Indigenous Architecture Internship at the Board, during which he furthered work undertaken by the 2020 Droga Intern, Mitchell Moxey. During his internship in April 2021, Nathan was concurrently undertaking a design studio at UTS that explored innovative and future-oriented models for education and school design, so his expertise and critical analysis was pivotal in the development of the program. Nathan has made sound recommendations to develop an infrastructure that will support the maturing of the Building Connections program in a way that is highly collaborative and informed by expertise in the field. Nathan has indicated his ongoing interest in participating in the future development of the program.

## **Exhibitions of NSW graduating students**

The Board is a major supporter annually of the exhibitions of graduating students mounted at each of the four accredited programs of architecture in NSW at the University of Newcastle, University of New South Wales, University of Sydney and University of Technology Sydney.

In the reporting year, a sum of \$5,000 was donated to each university.

## **Operations and activities - COVID-19**

To manage the spread of COVID-19, the Board office was closed, and all staff were directed to work from home, from 23 March 2020 to 25 September 2020, inclusive. The office closed again on 24 June 2021 and remained closed as at 30 June 2021.

During the period the office was open, from 6 October 2020 to 23 June 2021, it operated with fewer staff in the office. On average, staff worked 60% of their time in the office and the rest from home. They were supported to adopt flexible start and finish times to avoid public transport peaks.

There was no disruption to the Board's operations and activities arising from the office closure. All incoming phone calls were re-directed to staff mobiles, email accounts continued to be regularly monitored, and staff were equipped with remote access to the Board's server and databases. All face-to-face interactions, including Board meetings, were moved online. The website continued to provide a 'one-stop-shop' for most things, including forms, payment processes and information sheets. Appropriate messages advising of the office closure were placed on the answering machine and website.

With the shift to working remotely, the Board has strengthened its controls for user access and over remote access to ensure all information is secure and safe. Staff have participated in training to increase their awareness of potential cyber threats that have been seen to rise because of COVID-19.

There was no interruption to the audit process of the financial statements despite the need for it to be conducted remotely. Electronic copies of all documentation were provided. Communication of the audit process was performed over email and by phone.

Other impacts of COVID-19 on Board operations and activities are noted elsewhere in this report, where relevant.

# Statutory reporting obligations

## Funds granted to non-government community organisations

The Board did not grant any funds to non-government community organisations in the reporting year.

## Legal changes to the Act and subordinate legislation

As at 1 July 2020, the Act has been amended as follows:

- Section 17A has been inserted to allow architects to register for a period of 1, 3 or 5 years in duration. The registration period can commence at any point in time and will not expire until 1, 3 or 5 years later.
- Section 20(3) has been amended to remove the words 'the duration of registration'.
- Section 22(2) has been amended to insert the words "other than section 39" after the words "Part 3".
- Section 24(1)(e) has been inserted to allow the removal of an architect's name from the Register in the event that their registration has expired and the registration has not yet been renewed or restored.
- Section 28(1) has been replaced to align with rolling renewals and registrations of longer than 1 year in duration.
- Section 28(2A) has been inserted to provide for restoration of registration.
- Section 28(7A) has been inserted to allow the Board to refuse an application for restoration in circumstances prescribed by the Regulations.
- Section 84(2)(i) has been inserted to allow the Regulations to make provision for the waiver or refund of the whole or any part of a fee for any service provided by the Board.

As at 1 July 2020, the Code clause 16(2) has been amended to remove the words 'during the current registration period'.

The Board continues to work with the Minister and the Office of the NSW Building Commissioner regarding to changes to the Act to enhance its alignment with the *Design & Building Practitioners Act 2020* and to reduce red tape in the interests of putting consumers first. Some of the changes proposed in the reporting year have included:

- Allowing corporations or firms to be registered under the *Architects Act 2003* and *Architects Regulation 2017*;
- Improving the Board's capacity to enforce certain penalty provisions in the *Architects Act 2003* and *Architects Regulation 2017* through clarifying the circumstances in which a fine may be successfully exacted (for breaches of sections 9, 10, and 11 of the Act); and
- Setting a minimum level of Professional Indemnity Insurance for registered architects.

## Economic or other factors

The Board had no economic or other factors affecting achievement of operational objectives for the reporting year.

## Research and development

The Board is currently partnering with Monash University on a project funded under the Australian Research Council's Linkage Projects scheme, titled *Architectural Work Cultures: professional identity, education and wellbeing*. Refer Research and development – Workplace Culture and Wellbeing above.

## Human resources

The number of Board employees has remained relatively stable in the last three years at between 4.8-5.8FTE staff. As at 30 June 2021 there were 5.4FTE staff, with a total of 7 employees.

There were no exceptional movements in wages, salaries or allowances in the reporting year. The Board benchmarks salaries against the *Crown Employees (Public Sector - Salaries 2019) Award* and refers to the *Government Sector Employment Act 2013* for staff employment conditions. Leave entitlements, long service leave, and parental leave are all provided in accordance with the applicable legislation. All Board staff hold continuing employment contracts that comply with the laws in force in NSW.

## Consultants

The Board did not engage any consultant during the reporting year that cost \$50,000 or more.

The Board contracts on an ongoing basis the services of external contractors to maintain plant (the separate air conditioning system) and consultants to manage its IT system and necessary upgrades. These services are provided under Service Agreements.

In the current reporting year, the Board also engaged two law firms to obtain legal advice on procedural changes necessary to comply with legislation. Keypoint Law was engaged to provide legal advice to the Board on architects' obligations under the *Architects Act 2003* to carry professional indemnity insurance appropriate to the architectural services being provided. Clyde & Co was engaged to provide legal advice on the implications arising from the *Design and Building Practitioners Act 2020* for architects' professional indemnity insurance.

In the current reporting year, the Board engaged 5 consultants, with total costs of approximately \$66,000.

## Workforce diversity

As at 30 June 2021 the eleven-person Board comprised 5 women (45%) and the President is a woman.

The Government policy of workforce diversity is always observed by the Board in the recruitment and management of staff and voluntary appointments to working groups and committees, including the representation of Aboriginal and Torres Strait Islanders, women, people from culturally and linguistically diverse backgrounds, people with a disability and young people.

The Board employs 5.4FTE staff from across a range of backgrounds, age and gender. As of 30 June 2021, the Board staff included one person who is legally blind and who is provided with workplace modifications to support their work; two people whose language first spoken as a child was not English; one person younger than 25 years of age, and one woman in Senior Leadership.

## Disability inclusion

In June 2019, the Board engaged the architect, Harry Seidler & Associates to provide design services for a refit of the existing tenancy premises to comply with accessibility requirements. Access consultant, Morris Goding Accessibility Consulting was engaged to undertake an accessibility audit and provide a report specific to the Board's obligations as a Lessee and Government agency.

The Accessibility Report makes recommendations in accordance with the mandatory requirements of

- Disability Access to Premises Standards 2010 (DDA Access Code);
- Building Code of Australia 2019 - Part D3, #3, F2;
- Accessibility Standards: AS1428. 1:2009, AS1428.4. 1:2009, AS1732. 12; and
- advisory issues in line with the intent and objects of the *Disability Discrimination Act 1992*.

The Report includes a risk rating on a scale of 3 to 1 to assist the Board with prioritising which non-compliances pose greater risks than others. The Report is informing the project scope and design brief for the design of the tenancy refit, with construction work anticipated to occur in 2021-2022.

As at 30 June 2021 documentation describing works associated with a refit of the existing tenancy premises to comply with accessibility requirements is complete and has been approved by the Board. Tenders for construction have been received. The Board is in the process of seeking landlord approval for the construction works to proceed.

## Land disposal

The Board did not own or dispose of any properties during the reporting year.

## Promotion

There were no overseas visits undertaken by Board members or Board staff during the reporting year.

## Consumer response

“Your Feedback” functionality is enabled for the Board’s website. In the reporting year the Board received 24 feedback cases (5 Compliments, 17 Complaints and 2 Suggestions). The feedback cases were distributed across the reporting year. All feedback cases have been responded to and are closed.

## Payment of accounts and time for payment

In accordance with the NSW annual reports legislation and the NSW Treasury Circular *NSW TC 11/12 Payment of Accounts*, the Board has a statutory obligation to report on the prompt payment of accounts, including disclosure of payment performance as outlined in NSW Treasury Circular *NSW TC 11/21 Annual Reporting on Payment of Accounts*. The following information is provided in relation to payment of accounts:

### Aged analysis at the end of each quarter

QUARTER	CURRENT (i.e. within due date)	Less than 30 days overdue	Between 30-60 days overdue	Between 60-90 days overdue	More than 90 days overdue
	\$	\$	\$	\$	\$
<b>All suppliers</b>					
September 2020	-	-	-	-	-
December 2020	\$9,290.43	-	-	-	-
March 2021	\$870.95	-	-	-	-
June 2021	\$92,324.00	-	-	-	-
<b>Small business suppliers</b>					
September 2020	-	-	-	-	-
December 2020	-	-	-	-	-
March 2021	-	-	-	-	-
June 2021	\$7,757.97	-	-	-	-

**Accounts due or paid within each quarter**

Measure	September 2020	December 2020	March 2021	June 2021
<b>All suppliers</b>				
Number of accounts due for payment	68	151	45	143
Number of accounts paid on time	68	150	43	142
Actual percentage of accounts paid on time (based on no. of accounts)	100%	99.34%	95.56%	99.30%
Dollar amount of accounts due for payment	\$162,060.80	\$310,587.60	\$111,447.79	\$244,182.72
Dollar amount of accounts paid on time	\$162,060.80	\$310,367.60	\$111,098.80	\$244,083.72
Actual percentage of accounts paid on time (based on dollar amount of accounts)	100%	99.93%	99.69%	99.96%
Number of payments for interest on overdue accounts	-	-	-	-
Interest paid on overdue accounts	-	-	-	-

The payments made outside of the payment terms were due to staff transition in the vacant bookkeeping position, and also, during the period of COVID-19 shutdown, due to invoices that went missing in the mail or were not redirected on time by Australia Post. Updates on contact details have been made with suppliers and the Board is currently performing monthly checks to ensure regular payments are processed on time to improve payment performance.

**Accounts due or paid within each quarter**

Measure	September 2020	December 2020	March 2021	June 2021
<b>Small business suppliers</b>				
Number of accounts due for payment	28	103	15	107
Number of accounts paid on time	28	103	15	107
Actual percentage of accounts paid on time	100%	100%	100%	100%
Dollar amount of accounts due for payment	\$35,187.66	\$163,719.29	\$17,464.37	\$129,236.82
Dollar amount of accounts paid on time	\$35,187.66	\$163,719.29	\$17,464.37	\$129,236.82
Actual percentage of accounts paid on time (based on dollar amount of accounts)	100%	100%	100%	100%
Number of payments for interest on overdue accounts	-	-	-	-
Interest paid on overdue accounts	-	-	-	-

## Risk management and insurances

The Board maintains appropriate insurances including Workers' Compensation, Public Liability and Contents insurance and Association Liability insurance for the protection of Board Members. These insurances are reviewed annually to ensure appropriate cover.

The Board maintains and updates an asset register on an annual basis.

Authority for making decisions rests with the Board unless specifically delegated to a committee or the Registrar as outlined in the Board's Delegations Framework. There is a financial delegation of \$5,000 in place in relation to expenditure by the Registrar without referral to the Board. Specific delegations are identified in the Board's Annual Corporate Plan and the Board's Financial Management Framework. Recommendations and decisions are minuted at each Board meeting. Independent legal advice is sought as required.

The Board has a Finance and Risk Committee. *Refer* Management and Structure: Board Governance above for more detail about the objectivities and activities of this committee in the reporting year.

## Internal audit and risk management policy attestation

The Board has an exemption from compliance with the NSW Treasury *TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector*.

The Board has internal risk management processes in place that are, in all material respects, compliant with the core requirements set out in *TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector*. These processes provide a level of assurance that enables the senior management of the Board to understand, manage and satisfactorily control risk exposures.

## Controlled entities

The Board has never had any controlled entities of the kind referred to in section 2.2 of the *Government Sector Finance Act 2018*.

## Subsidiaries

The Board has never had any public sector subsidiaries.

## Multicultural policies and services

The Multicultural Plan 2020-2023 was adopted by the Board at its December 2019 meeting. Due to COVID-19 the Board deferred the implementation of the Multicultural Plan and postponed the establishment of a Multicultural Committee and Multicultural Advisory Group.

In the reporting year, the Board invested significant time in interrogating its approach to engaging with consumers of architectural services and the public, with a view to this informing its future delivery of the Multicultural Plan. *Refer* Rebuilding the engagement strategy for the Board above.

The Board is a partner in the Droga Indigenous Architecture Scholarship awarded by the University of Technology Sydney (UTS) to support Indigenous students through the Bachelor and Masters course requirements for professional recognition as an architect. This year's recipients of the scholarship were Nathan Brandwick and Matte Ager-McConnell. Nathan elected to undertake a four-week internship at the Board, during which he developed ideas for the existing Building Connections Program. *Refer* STEAM Futures: Building Connections program above.

The 2021 Architects Medallion was awarded to Marni Reti, a Palawa and Ngātiwai woman – Palawa being the First Nations people of Tasmania, and Ngātiwai being the Indigenous people from the Northland Region of New Zealand. Marni is a leader of her generation with clear potential to provide future significant contributions to the architectural profession and the wider community. In this regard she has already received recognition for being outstanding within her student cohort at UTS, receiving the

(inaugural) UTS Jumbunna Scholarship and UTS Droga Indigenous Architecture Scholarship. She takes seriously her role as a mentor to younger, Indigenous students of architecture; is actively involved with the Australian Institute of Architects' recently formed Reconciliation Action Group; and is working to reach young, school-age Indigenous students and encourage them to pursue architecture as a career. Marni is clear in the pathway she visualises for herself post-graduation, committed to getting registered as an architect and to growing the percentage of Indigenous architects in NSW. Refer Architects Medallion above for the jury citation.

The Board notes that there are now 17 architects on the NSW Register of Architect who identify as Aboriginal and Torres Strait Islander people.

### **Agreements with Multicultural NSW**

The Board had no agreements with Multicultural NSW under the *Multicultural NSW Act 2000* for the reporting year.

### **Work health and safety**

The Board's Work Health and Safety policy and procedures are updated in line with relevant legislative procedures every three years and reviewed annually.

In the reporting year, Board staff undertook fire training, including building evacuation procedures and training in the use of fire extinguishers.

There were no reportable incidents for the reporting year, and no work-related injuries, illnesses or prosecutions under the *Work Health and Safety Act 2011*.

### **Senior executive reporting**

The Board complies with the Senior Executive reporting requirements of *Public Service Commissioner Circular PSCC 2014-09 Changes to annual reporting for senior executives and workforce diversity*.

At the end of the reporting year, the Board employed one female staff member in a Senior Executive role equating to Band 1 of Public Sector Senior Executive salary (PSSE) with remuneration package of \$255,506, compared to \$244,402 in 2019/2020. The number of senior executives remains the same as for 2019/2020.

33.78% of the Board's total employee-related expenditure for the reporting year was related to the Senior Executive position, compared with 32.6% in 2019/2020.

### ***Government Information (Public Access) Act 2009***

The *Government Information (Public Access) Act 2009* (GIPA Act) applies to all NSW Government agencies, including the Board. The GIPA Act encourages the proactive release of information about the Board as well as facilitating requests from the public for specific information held by the Board.

The section below aims to meet the Board's obligations under section 125 of the GIPA Act.

#### **Review of authorised release of public information**

Under section 7(3) of the GIPA Act, an agency must review its program for the release of government information annually.

Prior to the current reporting year, the Board was releasing a significant amount of information under section 7 of the GIPA Act, including the NSW Register of Architects, the NSW List of Architect Corporations and Firms and numerous policy documents, information sheets and other publications. Such releases are facilitated through publication on the Board's website or through written and verbal correspondence from the Registrar and staff. The Board was also releasing, on an informal basis, historical information from the NSW Register of Architects to a person who was the subject of the information.

In addition, the Board has an agency access guide as required by section 20 of the GIPA Act and makes government information publicly available as provided by this guide.

Following a review under section 7(3) of the GIPA Act, the Board has commenced to release, on an informal basis, certain historical information from the NSW Register of Architects at the request of members of the public. Such releases are carried out under the GIPA Act, having regard to relevant NSW personal information legislation.

#### Informal Releases

In the reporting year, multiple informal access requests were granted to members of the public by the Board and the Registrar of the Board under section 9 of the GIPA Act. A majority of these releases related to requests by individuals registered as architects in NSW for their registration history. Additionally, a total of four releases regarding the registration history of individuals who are, or were, registered as architects in NSW were granted to members of the public on an informal basis.

#### Formal Access Applications

In the reporting year, the Board and the Registrar of the Board received, and granted in full, three formal access applications under Part 4 of the GIPA Act. One of these related to the registration history of an individual (December 2020) and two to the listing history of two architect corporations and the identity and status of their nominated architects (March 2021 and April 2021). It should be noted that due to the abovementioned review under section 7(3) of the GIPA Act, requests such as the December 2020 request are now dealt with as informal information releases.

#### Schedule 2 tables

Below are the completed tables contained in schedule 2 to the Government Information (Public Access) Regulation 2018 (NSW) (GIPA Regulation) as required under section 125 of the GIPA Act and regulation 8 of the GIPA Regulation.

**Table A:  
Number of applications by type of applicant and outcome\***

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media								
Members of Parliament								
Private sector business	<b>1</b>							
Not for profit organisations or community groups								
Members of the public (application by legal representative)								
Members of the public (other)	<b>2</b>							

\* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

**Table B:**  
**Number of applications by type of application and outcome**

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*	<b>1</b>							
Access applications (other than personal information applications)								
Access applications that are partly personal information applications and partly other	<b>2</b>							

\* A *personal information application* is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

**Table C: Invalid applications**

Reason for invalidity	No of applications
Application does not comply with formal requirements (section 41 of Act)	<b>3</b>
Application is for excluded information of the agency (section 43 of Act)	0
Application contravenes restraint order (section 110 of the Act)	0

Total number of invalid applications received	<b>3</b>
Invalid applications that subsequently became valid applications	<b>3</b>

**Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 to Act**

	Number of time consideration used*
Overriding secrecy laws	<b>0</b>
Cabinet information	<b>0</b>
Executive Council information	<b>0</b>
Contempt	<b>0</b>
Legal professional privilege	<b>0</b>
Excluded information	<b>0</b>
Documents affecting law enforcement and public safety	<b>0</b>
Transport safety	<b>0</b>
Adoption	<b>0</b>
Care and protection of children	<b>0</b>
Ministerial code of conduct	<b>0</b>
Aboriginal and environmental heritage	<b>0</b>
Information about complaints to Judicial Commission	<b>0</b>
Information about authorised transactions under <i>Electricity Network Assets (Authorised Transactions) Act 2015</i>	<b>0</b>
Information about authorised transaction under <i>Land and Property Information NSW (Authorised Transaction) Act 2016</i>	<b>0</b>

\* More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

**Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act**

	Number of occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

**Table F: Timeliness**

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	3
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
<b>Total</b>	<b>3</b>

**Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)**

	Decision varied	Decision upheld	Total
Internal review			0
Review by Information Commissioner*			0
Internal review following recommendation under section 93 of Act			0
Review by NCAT			0
<b>Total</b>			<b>0</b>

\* The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

**Table H: Applications for review under Part 5 of the Act (by type of applicant)**

	Number of applications for review
Applications by access applicants	0
Applications by person to whom information the subject of access application relates (see section 54 of the Act)	0

**Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)**

	Number of applications transferred
Agency-initiated transfers	0
Applicant-initiated transfers	0

## Cyber Security Policy (CSP) attestation

The Board continues to assess its cyber security risks and to improve the maturity of its cyber security reporting requirements. The Board has implemented and tested the Cyber Incident Response Plan during the reporting period. Staff have also participated in training to increase awareness of cyber security risks. Refer Annexure A – NSW Architects Registration Board Cyber Security Annual Attestation Statement for the 2020-2021 Financial Year.

## Public Interest Disclosures (PIDs)

There were no disclosures received from any officer of the Board for the reporting year. No reports were received in relation to corrupt conduct, maladministration, serious and substantial waste of public money, government information or local government pecuniary contraventions.

The following information is provided in accordance with section 31 the *Public Interest Disclosures Act 1994* (PID Act) for the reporting year.

- |    |   |      |
|----|---|------|
| a. | <i>Number of public officials who have made a PID to the Board</i>  | ZERO |
| b. | <i>Total number of PIDs received by the Board</i>   | ZERO |
| c. | <i>Breakdown of PIDs received by the Board</i>  |      |
|    | i. <i>Corrupt conduct</i>   | ZERO |
|    | ii. <i>Maladministration</i>  | ZERO |
|    | iii. <i>Serious and substantial waste of public money</i>   | ZERO |
|    | iv. <i>Government information contraventions</i>  | ZERO |
|    | v. <i>Local government pecuniary interest contraventions</i>  | ZERO |
| d. | <i>Number of PIDs finalised by the Board</i>  | ZERO |
| e. | <i>PID policy in place</i>  |      |
|    | The PID policy was approved by the Board at the September 2021 Board meeting.   |      |
| f. | <i>Action taken by the Registrar to ensure that staff are aware of, and have met, their responsibilities under section 6E(1)(b) of the PID Act</i>  |      |
|    | The Registrar is in the process of implementing the PID policy in accordance with section 6D of the PID Act. As part of this process, all staff members have been provided with a copy of the PID policy and have received training in the PID regime. Board members have been provided with a copy of the PID policy and have been informed of their rights and obligations under the PID Act.               |      |
| g. | <i>State government requirements</i>  |      |
|    | The Premier's Memorandum <i>M2011-22 Public Interest Disclosures – New Reporting Requirements</i> states that heads of government agencies should nominate officers who will be responsible for preparing the annual and six-monthly reports and ensuring that the required information is collected. The Registrar has nominated the Legal Officer of the Board (currently Lisa Le Van) to fulfil this role. |      |
| h. | <i>PID online reporting</i>   |      |
|    | The Board has nominated the Registrar to access the PID portal and input data 6-monthly.  |      |

## Privacy report

The Board collects information about architects for the purposes of registration as allowed under the provisions of the Act. In doing so, the Board implements its Privacy Management Plan in compliance with the requirements of the *Privacy and Personal Information Protection Act*. There were no requests for privacy reviews in the reporting year.

## Annual Reports (Statutory Bodies) Regulation 2015

In accordance with the *Annual Reports (Statutory Bodies) Regulation 2015* clause 8(2)(b) the following information is provided in relation to the production of this Annual Report. Hard copies of the Annual Report are printed only for reporting obligations to the Minister, Treasurer and Houses of Parliament. The Annual Report is made publicly available on the Board's website.



## INDEPENDENT AUDITOR'S REPORT

### NSW Architects Registration Board

To Members of the New South Wales Parliament

#### Opinion

I have audited the accompanying financial statements of the NSW Architects Registration Board (the Board), which comprise the Statement by the members of the Board, the Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the Board's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

#### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Board in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

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

#### The Board's Responsibilities for the Financial Statements

The members of the Board are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulations and Treasurer's Directions. The members of the Board's responsibility also includes such internal control as the members of the Board determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members of the Board are responsible for assessing the Board's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Board carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Weini Liao  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

28 October 2021  
SYDNEY

**NSW Architects Registration Board**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**  
**STATEMENT BY BOARD MEMBERS**

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Pursuant to section 7.6 (4) of the *Government Sector Finance Act 2018* ("the Act"), we state that these financial statements:

- a) have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's directions, and
- b) present fairly the NSW Architects Registration Board's financial position, financial performance and cash flows.



Dr Deborah Dearing  
President



Rod Cameron  
Deputy President

27 October 2021

**NSW Architects Registration Board**  
**Financial Statements**  
**for the year ended 30 June 2021**

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**NSW Architects Registration Board  
Statement of Comprehensive Income  
for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
<b>Expenses excluding losses</b>			
Operating expenses			
Employee related expenses	2(a)	756,395	750,085
Other operating expenses	2(b)	518,501	566,452
Depreciation	2(c)	186,299	166,964
Grants and subsidies	2(d)	20,000	20,000
Finance Costs	2(e)	<u>7,374</u>	<u>7,561</u>
<b>Total expenses excluding losses</b>		<u><b>1,488,569</b></u>	<u>1,511,062</u>
<b>Revenue</b>			
Fees	3(b)	1,595,519	1,484,903
Investment revenue	3(c)	5,499	20,009
Architects Accreditation Council of Australia Examination / NSWARB Portfolio Program of Assessment	3(d)	365,260	142,922
Other revenue	3(e)	<u>50,390</u>	<u>23,936</u>
<b>Total Revenue</b>		<u><b>2,016,668</b></u>	<u>1,671,770</u>
<b>Operating result</b>			
<b>Other losses</b>	4	<u><b>(38,564)</b></u>	<u>(592)</u>
<b>Net result</b>		<u><b>489,535</b></u>	<u>160,116</u>
Other comprehensive income		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>489,535</b></u>	<u>160,116</u>

The accompanying notes form part of these financial statements.

**NSW Architects Registration Board**  
**Statement of Financial Position**  
**as at 30 June 2021**

	Notes	2021 \$	2020 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	4,518,720	3,643,565
Receivables	6	57,702	26,097
Other financial assets	7	56,175	55,995
<b>Total Current Assets</b>		<u>4,632,597</u>	<u>3,725,657</u>
<b>Non-Current Assets</b>			
Receivables	6	11,146	15,110
Property, Plant and Equipment			
Office equipment	8	15,533	23,065
Office fitout	8	6,808	10,215
Leasehold improvements	8	45,099	-
Total Property, Plant and Equipment		<u>67,440</u>	<u>33,280</u>
Right-of-use assets	9	425,928	566,467
<b>Total Non-Current Assets</b>		<u>504,514</u>	<u>614,857</u>
<b>Total Assets</b>		<u>5,137,111</u>	<u>4,340,514</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	11	211,827	170,708
Contract liabilities	12	1,523,379	1,390,037
Lease liabilities	13	137,028	132,040
Provisions	14	122,589	103,028
Other Current Liabilities	15	3,858	3,858
<b>Total Current Liabilities</b>		<u>1,998,681</u>	<u>1,799,671</u>
<b>Non-Current Liabilities</b>			
Contract liabilities	12	345,588	173,502
Lease liabilities	13	310,351	447,518
Provisions	14	88,278	15,145
<b>Total Non-Current Liabilities</b>		<u>744,217</u>	<u>636,165</u>
<b>Total Liabilities</b>		<u>2,742,898</u>	<u>2,435,836</u>
<b>Net Assets</b>		<u>2,394,213</u>	<u>1,904,678</u>
<b>EQUITY</b>			
Accumulated funds		<u>2,394,213</u>	<u>1,904,678</u>
<b>Total Equity</b>		<u>2,394,213</u>	<u>1,904,678</u>

The accompanying notes form part of these financial statements.

**NSW Architects Registration Board  
Statement of Changes in Equity  
for the year ended 30 June 2021**

	<b>Accumulated Funds \$</b>	<b>Total \$</b>
<b>Balance at 1 July 2020</b>	<b>1,904,678</b>	1,904,678
<b>Net result for the year</b>	<u><b>489,535</b></u>	<u>489,535</u>
<b>Total other comprehensive income</b>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>	<u><b>489,535</b></u>	<u>489,535</u>
<b>Balance at 30 June 2021</b>	<u><b>2,394,213</b></u>	<u>2,394,213</u>
<b>Balance at 1 July 2019</b>	<b>3,012,432</b>	3,012,432
<b>Changes in accounting policy AASB 15 – Note 1</b>	<u><b>(1,267,870)</b></u>	<u>(1,267,870)</u>
<b>Restated balance at 1 July 2019</b>	<u><b>1,744,562</b></u>	<u>1,744,562</u>
<b>Net result for the year</b>	<u><b>160,116</b></u>	<u>160,116</u>
<b>Total other comprehensive income</b>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>	<u><b>160,116</b></u>	<u>160,116</u>
<b>Balance at 30 June 2020</b>	<u><b>1,904,678</b></u>	<u>1,904,678</u>

The accompanying notes form part of these financial statements.

**NSW Architects Registration Board  
Statement of Cash Flows  
for the year ended 30 June 2021**

	2021	2020
Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Payments</b>		
Employee related	(742,265)	(756,991)
Grants and subsidies	(20,000)	(20,000)
Other	(687,407)	(785,656)
Byera Hadley Travelling Scholarships	(3,213)	(95,691)
Finance Costs	(7,374)	(7,561)
<b>Total Payments</b>	<b><u>(1,460,259)</u></b>	<b><u>(1,665,899)</u></b>
<b>Receipts</b>		
Fees received	2,469,060	2,127,902
Interest received	5,499	20,123
Byera Hadley Travelling Scholarships	-	121,199
<b>Total Receipts</b>	<b><u>2,474,559</u></b>	<b><u>2,269,224</u></b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>18 <u>1,014,300</u></b>	<b><u>603,325</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Short term investments top up for Bank Guarantee	(179)	(995)
Purchases of Office Equipment	(6,787)	(2,783)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b><u>(6,966)</u></b>	<b><u>(3,778)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment of principal portion of lease liabilities	(132,179)	(126,571)
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b><u>(132,179)</u></b>	<b><u>(126,571)</u></b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>875,155</b>	<b>472,976</b>
Opening cash and cash equivalents	<b><u>3,643,565</u></b>	<b><u>3,170,589</u></b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<b>5 <u>4,518,720</u></b>	<b><u>3,643,565</u></b>

The accompanying notes form part of these financial statements.

## **1 Summary of Significant Accounting Policies**

### **(a) Reporting entity**

The NSW Architects Registration Board (the Board) is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The Board is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

These financial statements for the year ended 30 June 2021 have been authorised for issue by the Board on 27 October 2021.

### **(b) Basis of preparation**

The Board's financial statements are general purpose financial statements that have been prepared on an accruals basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations);
- the requirements of the *Government Sector Finance Act 2018* (GSF Act) and *Government Sector Finance Regulation 2018*; and
- Treasurer's Directions issued under the GSF Act.

Financial assets and plant and equipment are measured at fair value and depreciated historical cost as an approximation of fair value. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management made by management are disclosed in the relevant notes to the financial statements.

The activities of the Board are exempt from income taxation.

### **(c) Statement of compliance**

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

### **(d) Accounting for the Goods and Services Tax**

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- amount of GST incurred by the Board as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

### **(e) Fair Value Hierarchy**

AASB 13 Fair Value Measurement hierarchy disclosure is not required as the Board's non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value.

### **(f) Equity**

#### **(i) Accumulated Funds**

The category 'Accumulated Funds' includes all current and prior period retained funds.

### **(g) Comparative information**

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements

**1 Summary of Significant Accounting Policies (Cont'd)**

(h) *Changes in accounting policy, including new or revised Australian Accounting Standards*

(i) *Effective for the first time in FY2020-2021*

AASB 1059 Service Concession Arrangements: Grantors and TPP 06-08 Accounting for Privately Financed Projects (TPP 06-08) do not apply to the Board.

(ii) *Issued but not yet effective*

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise. The following new Australian Accounting Standards have not been applied and are not yet effective.

*AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*

*AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments*

*AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date*

*AASB 2020-8 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2*

There are no material impact of these accounting standards that are issued but not yet effective on the Board's financial statements.

(i) *Changes in accounting estimates*

As a result of the uncertainties inherent in business and other activities, many items in financial statements cannot be measured with precision but can only be estimated. Estimates may be required, for example, of the useful lives or expected patterns of consumption of future economic benefits of depreciable assets, of bad debts and inventory obsolescence. An estimate may be revised if there are changes in the circumstances on which the estimate was based or as a result of new information, more experience or subsequent developments.

The estimate on leasehold improvements has been revised to better reflect the costs required to restore the office premises to original condition at the expiry of the lease term. For further details, refer to Note 14 Provisions.

(j) *Impact of COVID-19 on Financial Reporting for 2020-21*

COVID-19 has prompted an assessment of the areas that may be impacted and require increased disclosure, including fair value of property, plant and equipment, impairment of non-financial assets, financial instruments, expected credit losses, superannuation and long term provisions (including employee provisions) and events after the reporting period.

The primary area of heightened risk from COVID-19 is the Board's workforce, in both public-facing and office-based roles. All office-based staff have moved to working from home arrangements, and the Board has acted to reduce any adverse impact on staff arising from these work arrangements. The Board continues to support the health and safety of its staff.

The Board has identified and quantified the impacts of COVID-19 to the Board's revenue as immaterial. There is a slight reduction in annual registration fees of less than 5%. The Board has assessed this impact as reasonable as architects can move between the practising to the non-practising category at their discretion. The Board's usual activities, including managing the Architectural Practice Examination, continue to operate and be delivered without disruption. The Part 3 Interview of the Architectural Practice Examination was conducted via Zoom instead of face-to-face interviews at the Board's office.

The postponement of expenditure on promotional activities during COVID-19, such as the Sydney Architecture Festival, will resume to normal once restrictions are lifted domestically and internationally.

**NSW Architects Registration Board**  
**Notes to the financial statements**  
**for the year ended 30 June 2021**

**1 Summary of Significant Accounting Policies (Cont'd)**

COVID-19 has prompted further assessment of the fair value of the following accounts, taking into account the relevant judgements, assumptions and estimates. There is no impact or insignificant impact identified on:

- Receivables and Estimates on expected credit loss – Note 6
- Lease on Note 9 and Lease liabilities on Note 13
- Superannuation and long-term provisions (including employee provisions) – Note 14
- Financial instruments – Note 19
- Event after the reporting period – Note 21

Other than the above, it has not come to the Board's attention that there would be any other significant impact on the financial statements for the financial year ended 30 June 2021.

There is no uncertainty about the Board's ability to continue as a going concern at 30 June 2021. There are reasonable grounds to believe that the Board will be able to pay its debts as and when they become due and payable. The Board prepares its financial statements on a going concern basis and there are no indicators, events or conditions that may cast significant doubt on the ability to continue as a going concern.

**2 Expenses Excluding Losses**

	2021	2020
	\$	\$
<b>(a) Employee related expenses</b>		
Salaries and wages (including annual leave)	668,336	691,082
Superannuation - defined contribution plans	74,721	72,870
Long service leave	8,407	(18,427)
Workers Compensation Insurance	4,931	4,560
	<u>756,395</u>	<u>750,085</u>

Refer to Note 14 for recognition and measurement policies on employee related expenses.

**(b) Other operating expenses include the following:**

Auditor's remuneration - audit of the financial statements	25,500	20,450
Insurance	7,361	6,703
Computer expenses	5,673	66,528
Corporate services	-	12,465
Architects Accreditation Council of Australia Expenses	232,651	185,831
Consultancy Fees	24,847	6,144
Other contractors	50,530	-
Cleaning	3,386	4,199
Legal Costs	17,072	6,298
Advertising and promotions	18,852	104,658
Postage and freight	1,528	1,920
Bank charges	11,596	10,639
Printing and stationery	4,646	1,892
Travel	254	1,684
Board expenses	1,084	1,304
Telephone	3,831	4,148
Other	4,570	23,524
Election costs	6,111	-
Governance costs	1,625	40,745
Monash ARC Linkage	15,720	-
Byera Hadley Travelling Scholarships (BHTS)	-	955
Byera Hadley Travelling Scholarships – accrued payments for BHTS projects	28,273	-
Part 4 discipline expenses	89	791
Part 2 Divison 2 s9/10 discipline expenses	-	37,911
NCAT and Court Reporting and Transcript Fee	38,872	8,004
NSW ARB Portfolio Program of Assessment	5,925	5,894
Maintenance expenses	8,505	13,765
	<u>518,501</u>	<u>566,452</u>

*\* Reconciliation - Total Maintenance*

Maintenance expense - contracted labour & other (non-employee related), as above	8,505	13,765
Total Maintenance Expenses included in Note 2(a) + 2(b)	<u>8,505</u>	<u>13,765</u>

**2 Expenses Excluding Losses (Cont'd)**

**Recognition and Measurement**  
**Maintenance expense**

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or component of an asset, in which case the costs are capitalised and depreciated.

**Insurance**

The Board's Workers Compensation Cover is with Icare Workers Insurance (Insurance and Care NSW). Professional Indemnity & Association Liability Insurance is underwritten at Lloyds under Binding Agreement UMR through Planned Cover Sydney, and Business Insurance with Berkley Insurance Australia via Focus Underwriting Agency through Planned Cover Sydney. The expense (premium) is determined by the Fund Manager based on past claims experience.

<b>(c) Depreciation expense</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Office equipment	14,319	23,907
Office fitout	3,407	3,408
Leasehold Improvement	28,034	-
Right-of-use asset	140,539	139,649
	<u>186,299</u>	<u>166,964</u>

Refer to Note 8 for recognition and measurement policies on depreciation and amortisation.

<b>(d) Grants to Universities – end of year exhibition</b>	<u>20,000</u>	<u>20,000</u>
	<u>20,000</u>	<u>20,000</u>

<b>(e) Finance Costs</b>		
Interest Expense – lease liabilities	<u>7,374</u>	<u>7,561</u>
	<u>7,374</u>	<u>7,561</u>

**Recognition and Measurement**

Finance costs consist of interest and other costs incurred in connection with the borrowing of funds. Borrowing costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury's Mandate to not-for-profit NSW GGS entities.

**3 Revenue**

**Recognition and Measurement**

Income is recognised in accordance with the requirements of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities, dependent on whether there is a contract with a customer defined by AASB 15 Revenue from Contracts with Customers.

	<b>2021</b>	<b>2020</b>
<b>(a) Appropriations and Transfers to the Crown Entity</b>	<b>\$</b>	<b>\$</b>

Movement of Section 4.7 GSF Act – Own source revenue:

Add: Own source revenue balance brought forward from prior years	3,643,565	3,170,589
Add: Own source revenue balance received during the year	2,474,559	2,269,224
Less: Total expenditure from own source revenue	<u>(1,599,404)</u>	<u>(1,796,248)</u>
Own source revenue balance carried forward to following years	<u>4,518,720</u>	<u>3,643,565</u>

**NSW Architects Registration Board**  
**Notes to the financial statements**  
**for the year ended 30 June 2021**

**3 Revenue (Cont'd)**

	2021	2020
	\$	\$
<b>(b) Fees from Contracts with Customers</b>		
Annual fees - Practising Architects	1,344,155	1,320,711
Annual fees - Non-Practising Architects	38,899	39,250
Registration fee - Practising Architects	43,650	27,900
Registration fee - Non-Practising Architects	9,532	7,683
Re registration fee - Practising Architects	17,450	20,400
Re registration fee - Non-Practising Architects	2,370	1,745
Corporation listing fees	16,880	7,920
Corporations change of details	2,865	2,380
Corporations publication fee	84,644	34,082
Recoveries	35,074	22,832
	<b>1,595,519</b>	<b>1,484,903</b>

**Rendering of services**

Revenue from rendering of services is recognised when the Board satisfies the performance obligation by transferring the promised services.

Type of Service	Nature of Timing of Satisfaction of Performance Obligation, Including Significant Payment Terms	Revenue Recognition Policies
Registration – Licensing for Architect	<p>The performance obligations in relation to architects registration are typically satisfied over the terms of registration whether it is one, three or five years.</p> <p>Payments from Architects are typically received in advance.</p>	<p>The revenue is recognised when the registration period commences.</p> <p>For registration period over a year, the remaining balance of the receipts is carried over to the relevant years of contract liabilities.</p> <p>The registration is on a rolling basis, depending on when the registration commences, the revenue is recognised in the correct financial year for cut off purposes.</p>
Registration – Licensing for Corporations	<p>The performance obligations in relation to registration for corporation are typically satisfied over the annual terms of registration.</p> <p>Payments from Corporations are typically received in advance.</p>	<p>The revenue is recognised when the registration period commences.</p> <p>The registration is on a rolling basis, depending on when the registration commences, the revenue is recognised in the correct financial year for cut off purposes.</p>
AACA Examination Fees and other assessment program fees	<p>The performance obligations in relation to Examination Fees and assessment program are typically satisfied at the time-of-service provision when the service is performed in the same financial year as when the Board received the payments</p> <p>Payments are typically received in advance.</p>	<p>The revenue is recognised when the payment is received with the service being provided in the same financial year as to when the Board received the payments</p>
Other Revenue	<p>The performance obligations identified in a contract is determined at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time.</p>	<p>The revenue is recognised when the payment is received with the service being provided in the same financial year as to when the Board received the payments</p>

**3 Revenue (Cont'd)**

**Registration, Re-registration and Enrolment Fees**

AASB 15 *Revenue from Contracts with Customers* resulted in changes in timing of recognition of revenue, particularly in relation to registration fee and annual publication revenue. Registration fees are now deferred and recognised over the life of registration period, when the Board satisfies a performance obligation by transferring a promised good or service (ie an asset) to a customer. An asset is transferred when the customer obtains control of that asset, which is the registration for the period.

Re-registration fee and enrolment fee are considered a promised goods or service as it is part of the procedure for granting registration.

**Corporation Publication and Listing Fee**

The Board's publication fee is continuous during the year with various annual registration period. The Board transfers control of a good or service over time. Fee receipts for the periods beyond the current financial year are shown in the Statement of Financial Position, under the heading Current liabilities as Contract Liabilities.

Listing fee is considered a promised goods or service as it is part of the procedure for granting registration.

**Other revenue-generating activities**

The Board undertakes certain revenue generating activities which are accounted for when the performance obligation is satisfied at a point in time, including:

- AACA Examination and Assessment programs
- Other member services fees including professional development courses

For each performance obligation identified in a contract, the Board determine at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time.

**Disaggregation of revenue**

The Board disaggregates revenue recognised from contracts with customers into categories that depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors.

<b>2021</b>	Registration, Re- registration and Enrolment Fees	Corporation Publication and Listing Fees	AACA Examination Fees	Other Revenue	Total
	\$	\$	\$	\$	\$
Revenue from contracts with Customers	1,456,056	104,389	365,260	-	<b>1,925,705</b>
Other revenue (not covered by AASB 15)	-	-	-	90,963	<b>90,963</b>
<b>Total</b>	<b>1,456,056</b>	<b>104,389</b>	<b>365,260</b>	<b>90,963</b>	<b>2,016,668</b>

**Timing of revenue recognition**

	Registration, Re- registration and Enrolment Fees	Corporation Publication and Listing Fees	AACA Examination Fees	Other Revenue	Total
	\$	\$	\$	\$	\$
Point in time	73,003	19,745	365,260	55,711	<b>513,719</b>
Over time	1,383,053	84,644	-	35,252	<b>1,502,949</b>
<b>Total</b>	<b>1,456,056</b>	<b>104,389</b>	<b>365,260</b>	<b>90,963</b>	<b>2,016,668</b>

**NSW Architects Registration Board**  
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**3 Revenue (Cont'd)**

<b>2020</b>	Registration, Re-registration and Enrolment Fees	Corporation Publication and Listing Fees	AACAA Examination Fees	Other member services fees	Other Revenue	Total
	\$	\$	\$	\$	\$	\$
Revenue from contracts with Customers	1,417,690	44,382	142,922	6,525	-	<b>1,611,519</b>
Other revenue (not covered by AASB 15)	-	-	-	-	60,251	<b>60,251</b>
<b>Total</b>	<b>1,417,690</b>	<b>44,382</b>	<b>142,922</b>	<b>6,525</b>	<b>60,251</b>	<b>1,671,770</b>

**Timing of revenue recognition**

	Registration, Re-registration and Enrolment Fees	Corporation Publication and Listing Fees	AACAA Examination Fees	Other member services fees	Other Revenue	Total
	\$	\$	\$	\$	\$	\$
Point in time	57,729	10,300	142,922	6,525	40,242	<b>257,718</b>
Over time	1,359,961	34,082	-	-	20,009	<b>1,414,052</b>
<b>Total</b>	<b>1,417,690</b>	<b>44,382</b>	<b>142,922</b>	<b>6,525</b>	<b>60,251</b>	<b>1,671,770</b>

**(c) Investment revenue**

	<b>2021</b>	<b>2020</b>
	\$	\$
Interest income from financial assets not at fair value through other comprehensive income	<b>5,321</b>	19,128
Interest on deposits	<b>178</b>	881
	<b><u>5,499</u></b>	<u>20,009</u>

**Interest Income**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit impaired. For financial assets that become credit impaired, the effective interest rate is applied to the amortised cost of the financial asset (i.e., after deducting the loss allowance for expected credit losses). There were no financial assets that were credit impaired.

**(d) Architects Accreditation Council of Australia Examination / NSWARB Portfolio Program of Assessment**

	<b>2021</b>	<b>2020</b>
	\$	\$
Examination fees	<b>346,840</b>	139,922
Assessment fees	<b>18,420</b>	3,000
	<b><u>365,260</u></b>	<u>142,922</u>

**(e) Other revenue**

	<b>2021</b>	<b>2020</b>
	\$	\$
Byera Hadley Travelling Scholarships Promotion Monies Received/Projects	<b>41,215</b>	12,120
Other revenue (CPD Fees, Merchant Fees, SAF Contributions and etc)	<b>9,175</b>	11,816
	<b><u>50,390</u></b>	<u>23,936</u>

**Other Revenue**

Other revenue includes income arising from statutory requirements (i.e. fines) recognised during the period. The fine recovery is from the positive outcome of a court matter in which the director of an architecture firm was found to have failed to comply with their professional conduct under *the Architects Act 2003*.

**NSW Architects Registration Board**  
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**4 Other Gains / (Losses)**

	2021	2020
	\$	\$
Impairment losses on financial assets		
- Statutory receivables (e.g. fines)	(38,564)	(592)

**Recognition and Measurement**

Impairment losses may arise on non-financial assets held by the Board from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting Policies and events giving rise to impairment losses are disclosed in Note 6.

**5 Current Assets - Cash and Cash Equivalents**

	2021	2020
	\$	\$
Cash at bank and on hand	<u>4,518,720</u>	<u>3,643,565</u>
	<u>4,518,720</u>	<u>3,643,565</u>

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash at bank and cash on hand. Cash at bank comprises the Board's Cash Management and Trading bank accounts, Byera Hadley Travelling Scholarships (BHTS) fund and Sydney Architecture Festival (SAF) accounts.

The Byera Hadley Travelling Scholarships (BHTS) bank account and the Sydney Architecture Festival (SAF) bank account are restricted assets. Refer to Note 10 Restricted Assets for more information.

Cash and cash equivalent assets recognised in the Statement of financial position are reconciled at the end of the financial year as shown in the Statement of cash flows as follows:

Cash and cash equivalents (per statement of financial position)	<u>4,518,720</u>	<u>3,643,565</u>
	<u>4,518,720</u>	<u>3,643,565</u>

Refer to Note 19 for details regarding credit risk and market risk arising from financial instruments.

**6 Current Assets – Receivables**

	2021	2020
	\$	\$
Goods and Services Tax recoverable from ATO	12,040	5,719
Interest receivable	24	24
Trade and other receivables	1,624	-
Other receivables – fines receivable	45,369	7,071
Less: Allowance for expected credit losses* - Statutory/Fines receivables	(38,564)	(592)
Prepayments	<u>37,209</u>	<u>13,875</u>
	<u>57,702</u>	<u>26,097</u>
Non Current receivables – fines receivable	<u>11,146</u>	<u>15,110</u>

**\*Movement in the allowance for expected credit losses**

	2021	2020
	\$	\$
Balance at the beginning of the year	592	-
Amounts written off during the year	-	-
Amounts recovered during the year	(73)	-
Increase/(decrease) in allowance recognised in net results	<u>38,045</u>	<u>592</u>
Balance at the end of the year	<u>38,564</u>	<u>592</u>

Details regarding credit risk of trade receivables that are neither past due nor impaired, are disclosed in Note 19.

**6 Current Assets – Receivables (Cont’d)**

**Recognition and Measurement**

All ‘regular way’ purchases or sales of financial asset are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

**Subsequent measurement**

The Board holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

**Impairment**

The Board recognises an allowance for expected credit losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows and the cash flows that the Board expects to receive, discounted at the original effective interest rate.

For trade receivables, the Board applies a simplified approach in calculating ECLs. The Board recognises a loss allowance based on lifetime ECLs at each reporting date. The Board has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

The allowance for expected credit loss has increased significantly as a result of legal fees receivable that were recognised during the financial year 2021. The legal fees were associated with the case NSWARB v Tecton Group Pty Ltd. The allowance for expected credit loss has increased to 85% based on the low recoverability rate from the fines collected from Tecton Group Pt Ltd to date. The Board has also considered the COVID-related restrictions on some forms of recovery action and considered the reputational risk associated with potentially being seen as harsh and/or unreasonable in difficult times. The Board has engaged the independent law firm, Meridian Lawyers, to provide advice and assistance with recovering the outstanding receivables with Tecton Group Pty Ltd.

**7 Current Assets - Other Financial Assets**

	2021	2020
	\$	\$
Fixed term deposits	<u>56,175</u>	<u>55,995</u>
	<u>56,175</u>	<u>55,995</u>

Refer to Note 19 for further information regarding fair value measurement, credit risk and market risk arising from financial instruments.

**Recognition and Measurement**

All ‘regular way’ purchases or sales of other financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of other financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Other financial assets are initially measured at fair value plus any transaction cost.

**Subsequent measurement**

Other financial assets are classified and subsequently measured at amortised cost as they are held for collection of contractual cash flows solely representing payments of principal and interest. Impairment losses are presented as a separate line item in the statement of comprehensive income. Any gain or loss arising on derecognition is recognised directly in net results and presented in other gains/(losses) together with foreign exchange gains and losses.

**NSW Architects Registration Board**  
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**8 Non-Current Assets – Property, Plant and Equipment**

**Reconciliation**

A reconciliation of the carrying amount of each class of plant and equipment at the beginning and end of the current reporting period is set out below.

	Office Equipment	Office Fitout	Leasehold Improvement	Total
	\$		\$	\$
<b>At 1 July 2019 - fair value</b>				
Gross carrying amount	157,351	191,734	15,145	362,825
Accumulated depreciation and impairment	(112,984)	(178,111)	(15,145)	(304,835)
Net carrying Amount	44,367	13,623	-	57,990
<b>Year ended 30 June 2020</b>				
Net carrying amount at beginning of year	44,367	13,623	-	57,990
Additions	2,783	-	-	2,783
Disposals	(178)	-	-	(178)
Depreciation expense	(23,907)	(3,408)	-	(27,315)
Net carrying amount at end of year	23,065	10,215	-	33,280
<b>At 1 July 2020 - fair value</b>				
Gross carrying amount	153,071	191,734	15,145	358,545
Accumulated depreciation and impairment	(130,006)	(181,519)	(15,145)	(325,265)
Net carrying amount	23,065	10,215	-	33,280
<b>Year ended 30 June 2021</b>				
Net carrying amount at beginning of year	23,065	10,215	-	33,280
Additions	6,787	-	73,133	79,920
Disposals	-	-	-	-
Depreciation expense	(14,319)	(3,407)	(28,034)	(45,760)
Net carrying amount at end of year	15,533	6,808	45,099	67,440
<b>At 30 June 2021 - fair value</b>				
Gross carrying amount	159,858	191,734	88,278	439,870
Accumulated depreciation and impairment	(144,325)	(184,925)	(43,180)	(372,430)
Net carrying amount	15,533	6,808	45,099	67,440

**Recognition and measurement**

(i) **Acquisitions of plant and equipment assets**

Plant and equipment assets acquired are initially measured at cost. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

(ii) **Capitalisation thresholds**

Plant and equipment costing \$1,000 and above individually, or forming part of a network costing more than \$1,000, are capitalised.

(iii) **Maintenance/ Restoration**

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or component of an asset, in which case the costs are capitalised and depreciated.

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

**8 Non-Current Assets – Plant and Equipment (Cont'd)**

(iv) **Depreciation of plant and equipment**

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Board. All material identifiable components of assets are depreciated separately over their useful lives.

The following depreciation rate are used:

<b>Depreciation rates</b>	<b>2021 % Rate</b>	<b>2020 % Rate</b>
Telephone System	33	33
Computers	25-50	25-50
Furniture	20	20
Major Software	50	50
Leasehold improvement	Depreciated over the shorter of assets' useful lives and lease term.	Depreciated over shorter of assets' useful lives and lease term.
Office Fitout	10-25	10-25

**Right-of-Use Assets acquired by lessees**

- (v) From 1 July 2019, AASB 16 *Leases* requires a lessee to recognise a right-of-use asset for most leases. The Board has elected to present right-of-use assets separately in the Statement of Financial Position.

Further information on leases is contained at Note 9.

(vi) **Revaluation of property, plant and equipment**

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 14-01). This policy adopts fair value in accordance with *AASB 13 Fair Value Measurements and AASB 116 Property Plant and Equipment*.

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. The Board has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

(vii) **Impairment of plant and equipment**

As a not-for-profit entity with no cash generating units, impairment under *AASB 136 Impairment of Assets* is unlikely to arise. Since property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in rare circumstances such as where the costs of disposal are material. The Board assesses at the reporting date, there is no indication that an asset may be impaired.

**NSW Architects Registration Board  
Notes to the financial statements  
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**9 Leases**

The Board has two leasing arrangements as lessee. The Board has entered a 5 years' term office lease agreement, with termination date of 31 July 2024 with no option lease included to extend at the end of the contract. There is also an office equipment lease agreement with termination date of 11 July 2021. The Board has not renewed the office equipment lease agreement and has entered into a new equipment lease agreement in financial year 2022 which the leased assets is a low value asset.

AASB 16 Leases (AASB 16) requires a lessee to recognise a right-of-use asset and a corresponding lease liability for most leases.

The Board has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less. Low value assets are assets with a fair value of \$10,000 or less when new and comprise mainly office equipment. There are no short-term and low value assets in the year 2021.

The leasehold improvement has been reassessed during financial year 2021 to reflect on a more accurate estimate of the restoration or cost of dismantling of the office after its use. An independent assessment has been performed to evaluate the estimate based on the requirements in the agreed lease contract.

**Right-of-use assets under leases**

The following table presents right-of-use assets that do not meet the definition of investment property. There are no investment properties during the financial year.

	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Total</b>
	\$	\$	\$
Balance at 1 July 2020	564,067	2,400	566,467
Additions	-	-	-
Depreciation expense	(138,139)	(2,400)	(140,539)
<b>Balance at 30 June 2021</b>	<b>425,928</b>	<b>-</b>	<b>425,928</b>
Balance at 1 July 2019	701,328	4,800	706,128
Additions	-	-	-
Depreciation expense	(137,261)	(2,400)	(139,661)
<b>Balance at 30 June 2020</b>	<b>564,067</b>	<b>2,400</b>	<b>566,467</b>

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Board is the lessee:

	<b>2021</b>	<b>2020</b>
	\$	\$
Depreciation expense of right-of-use assets	140,539	139,649
Interest expense on lease liabilities	7,374	7,561
Total amount recognised in the statement of comprehensive income	<b>147,913</b>	<b>147,210</b>

The Board has total cash outflows for leases of \$139,553 in FY2020-21 (FY2019-20: \$134,131).

After 30 June 2021, the Board is looking to conclude negotiations with the landlord for a variation of the lease with extension of the lease term for an additional 4 years. As the modification does not add the right to use one or more underlying assets, it is not accounted for as a separate lease. Instead, it is accounted for at the effective date of the lease modification, which is when the new contract is likely to be entered into in the financial year 2022. Accordingly, the Board remeasures the existing lease liability on the new contract date based on the modified lease payments using the IBR on that date. A corresponding adjustment will be made to the right-of-use assets and lease liability. If any, the Board will account for the remeasurement of the lease liability by decreasing the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. If any, the Board shall recognise in profit or loss any gain or loss relating to the partial or full termination of the lease.

## 9 Leases (Cont'd)

### Recognition and measurement

The Board assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Board recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

#### i. Right-of use assets

The Board recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer ii below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The right-of-use assets are subsequently measured at cost. They are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Land and buildings 5 years
- Office Equipment and machinery 2 – 5 years

The right-of-use assets are also subject to impairment. The Board assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Board estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the net result.

#### ii. Lease liabilities

At the commencement date of the lease, the Board recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable.
- variable lease payments that depend on an index or a rate.
- amounts expected to be paid under residual value guarantees.
- exercise price of a purchase options reasonably certain to be exercised by the Board; and
- payments of penalties for terminating the lease, if the lease term reflects the Board exercising the option to terminate.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the Board's leases, the lessee's incremental borrowing rate (IBR) is used, being the rate that the Board would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security, and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

**NSW Architects Registration Board**  
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**10 Restricted Assets**

	2021	2020
	\$	\$
Byera Hadley Travelling Scholarship Account	95,425	98,638
Sydney Architecture Festival Account	<u>21,102</u>	<u>21,070</u>
	<u>116,527</u>	<u>119,708</u>

The above funds which are included in the total cash amount are restricted assets. Funds received for the Byera Hadley Travelling Scholarships are to be exclusively used to fund architects, students and graduates of architecture in NSW, to undertake further studies and research for the advancement of architecture. Funds received for Sydney Architecture Festival are to be solely used to cover any expense that is incurred for this yearly festival. These funds are not available for normal operational expenditure by the Board.

Reconciliation of Sydney Architecture Festival (SAF) account	2021	2020
	\$	\$
Opening Balance	21,070	10,717
Income from SAF ticket sales	-	5,532
Income from SAF ticket sales & transfer to trading account	-	(5,532)
Income from SAF contributions	-	10,250
Interest earned during year net of account activity fees	<u>32</u>	<u>103</u>
Closing balance	<u>21,102</u>	<u>21,070</u>

**11 Current Liabilities - Payables**

	2021	2020
	\$	\$
Accrued salaries, wages and on-costs	8,001	13,431
Creditors	52,037	28,858
Scholarships *	95,425	98,638
PAYG Withholding Tax payable	20,817	13,331
Refunds Payable	12,010	-
Board Members Contributions toward scholarship	4,067	-
Audit fees	<u>19,470</u>	<u>16,450</u>
	<u>211,827</u>	<u>170,708</u>

Details regarding liquidity risk and, including a maturity analysis of the above payables are disclosed in Note 19.

**Recognition and Measurement**

Payables represent liabilities for goods and services provided to the Board and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised net result when the liabilities are derecognised as well as through the amortisation process.

\* Byera Hadley Travelling Scholarships:

The NSW Architects Registration Board manages the funds provided annually under the provisions of the bequest from the late Byera Hadley. Perpetual Limited manages the fund and provides funding for promotion of the Scholarships. This money is not available for normal operational expenditure by the Board.

Reconciliation of BHTS liability	2021	2020
	\$	\$
Opening Balance	98,638	76,790
Scholarship funding received from Trustee	-	121,199
Scholarship funds to be distributed	<u>98,638</u>	<u>197,989</u>
Payments made to scholarship recipients	<u>(3,213)</u>	<u>(95,691)</u>
Payments returned from scholarship recipients	-	(3,660)
Closing Balance	<u>95,425</u>	<u>98,638</u>

**NSW Architects Registration Board**  
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**12 Contract Liabilities**

	2021	2020
	\$	\$
<b>Current liabilities</b>		
Architects' Registration Fees	1,430,715	1,266,841
Annual Publication Fees	55,424	21,556
AACA – APE Examination Fees	37,240	101,640
Total Contract Liabilities – Current	1,523,379	1,390,037
<b>Non-current liabilities</b>		
Architect's Registration Fees	345,588	173,502

Contract liabilities relate to consideration received in advance from customers in respect of annual registration fees, annual publication fees and APE Examination Fees. The balance of contract liabilities at 30 June 2021 was impacted by the timing of payment received at this financial year which the satisfaction of performance obligations of the service will be delivered in the following financial year. The contract liability balance has increased significantly during the year because of the introduction of one, three and five year terms for renewal of registration under the *Fair Trading Legislation Amendment (Reform) Act 2018 No 65*. The legislation was introduced from 1 July 2019.

The current contract liabilities are related to annual registration that will be delivered in the financial year ending 30 June 2022. The amounts received are not expected to be refunded in financial year 2022 and will be recognised as revenue in the financial year ending 30 June 2022.

The non-current contract liabilities are related to registrations that opt for three and five year registration terms. The non-current liabilities will amortise the liability over the registration period on a systematic basis, fees are recognised as revenue in the period when the service is transferred to the customers.

	2021	2020
	\$	\$
Revenue recognised that was included in the contract liability balance at the beginning of the year	1,390,037	-
Revenue recognised from performance obligations satisfied in previous periods	-	1,267,870
Transaction price allocated from performance obligations satisfied in previous periods	-	-
Transaction price allocated to the remaining performance obligations from contracts with customers	1,868,967	1,563,539

The Transaction price allocated to the remaining performance obligations relates to the financial year 2022 to the financial year 2026. 82% is expected to be recognised as revenue in the 2021-22 financial year, 8% in the 2022-23 financial year, 6% in the 2023-2024 financial year, 3% in the 2024 – 2025 financial year, 1% in the 2025-2026 financial year.

**13 Lease Liabilities**

**Lease liabilities – Current and Non-Current**

The following table presents liabilities under leases:

	2021	2020
	\$	\$
Balance at 1 July	579,558	15,434
Additions	-	690,694
Interest Expenses	7,374	7,561
Lease Payments	(139,553)	(134,131)
Balance at 30 June	447,379	579,558

The current lease liabilities as at 30 June 2021 are \$137,028 and the non current lease liabilities is \$310,351.

The Board is required to use the rate implicit in the lease for initial recognition of the lease liability in the first instance. Where this cannot be determined, the incremental borrowing rate (IBR) should be used. The historical Treasury and Treasury Corp (TCorp) rate used was 1.42%.

**NSW Architects Registration Board**  
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**14 Current / Non-Current Liabilities – Provisions**

	2021	2020
Current	\$	\$
<b>Employee Benefits and Related On-Costs</b>		
Annual leave	39,680	22,603
Long service leave	82,909	80,425
<b>Total Current Provisions</b>	122,589	103,028
Annual leave obligations expected to be settled within 12 months	38,904	39,357
Long service leave obligations expected to be settled within 12 months	6,830	6,510
	45,734	45,867
Annual leave obligations expected to be settled in more than 12 months	797	(16,755)
Long service leave obligations expected to be settled in more than 12 months	76,079	73,915
	76,876	57,160
	2021	2020
	\$	\$
<b>Aggregate employee benefits and related on-costs</b>		
Provisions – current	122,589	103,028
Accrued salaries, wages and on-costs (Note 11)	8,001	13,431
	130,590	116,459
<b>Current obligations (other than employee benefits)</b>		
Current obligation expected to be settled before 12 months		
Current obligation expected to be settled after 12 months	8,001	13,431
	-	-
<b>Non-Current Liabilities</b>	2021	2020
	\$	\$
Leasehold Improvement Obligations	88,278	15,145
<b>Total non-current liabilities</b>	88,278	15,145
<b>Total Provision</b>	210,867	118,173
<b>Movements in provisions (other than employee benefits)</b>		
Movements in each class of provision during the financial year, other than employee benefits, are set out below	<b>Leasehold Improvement</b>	<b>Total</b>
	\$	\$
<b>Carrying amount at 1 July 2020</b>	15,145	15,145
Additional provisions recognised	73,133	-
Amount used	-	-
<b>Carrying amount at 30 June 2021</b>	88,278	15,145

**Recognition and Measurement**

**Employee benefits and related on-costs**

**Salaries and wages, annual leave and sick leave.**

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

**NSW Architects Registration Board  
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**14 Current / Non-Current Liabilities – Provisions (Cont'd)**

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 9% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The Board has assessed the actuarial advice based on the Board's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the Board does not expect to settle the liability within 12 months as the Board does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

**Long Service leave and superannuation**

For employee benefit liabilities that are not assumed by the Crown Entity, such as certain long service leave related on-costs and additional employee benefit costs that arise on incurring long service leave, including workers compensation insurance, annual leave accrued while on long service leave taken in service, a liability must be recognised as per TC21-03 Accounting for Long Service Leave and Annual Leave.

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

The Board does not a deferred liability in respect of defined contributions for employee's superannuation. Superannuation contributions are expensed in the period in which they are incurred.

**Consequential on-costs**

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of workers' compensation insurance premiums.

**Other Provisions**

Provisions are recognised when the Board has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

The Leasehold Improvement Provision is to reinstate the office premise when the lease expires. An independent contractor has reassessed the dismantling and restoration cost set out in the lease contract. The estimate on leasehold improvements has been revised to better reflect the costs required to restore office premises to original condition. The change in estimate has increased by \$73,133 during the financial year 2021. The effect of the increase in the provision for leasehold improvement will increase depreciation of leasehold improvement by \$14,626 each year for the remaining 3 years lease term in future periods.

When the Board expects some or all of a provision to be reimbursed, for example, under the insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented net of any reimbursement in the Statement of Comprehensive Income. As at 30 June 2021, there is no reimbursement expected for the provision.

**15 Current Liabilities - Other Liabilities**

	2021	2020
	\$	\$
Unearned revenue – Byera Hadley Travelling Scholarship	<b>3,858</b>	3,858
	<b>3,858</b>	3,858

Note: BHTS payments to be allocated to administration cost income in 2022 year.

**NSW Architects Registration Board**  
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**16 Commitments**

There were no capital commitments during the year and at the reporting date.

**17 Contingent Liabilities and Contingent Assets**

On 15 August 2019, the Board has a bank guarantee amount of \$40,219 in relation to the office lease agreement. At the reporting date, it is unlikely that the Board will be required to settle the guarantee.

The Board is a party to MADE (Multidisciplinary Australia Danish Exchange) by the Sydney Opera House. The Board contributes \$100,000 in total over a ten-year period by funding \$10,000 per year (subject to CPI adjustment on 30 June each year). The term is from 1 January 2013 to 31 December 2023. The amount contributed in 2021 was \$13,591 inclusive of GST (2020: \$13,728).

The Board is an Industry Partner for the Monash University ARC Linkage Project: Architectural Work Cultures: Professional identify, education and wellbeing, which includes making a total cash contribution over 3 years of \$68,026 from 1 January 2021 to 31 December 2023. The amount contributed in 2021 was \$22,008.

**18 Reconciliation of Cash Flows from Operating Activities to Net Result**

Reconciliation of cash flows from operating activities to the net result as reported in the Statement of Comprehensive Income as follows:

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Net cash used on operating activities	<b>1,014,300</b>	603,325
Depreciation	<b>(186,299)</b>	(166,964)
Decrease / (increase) in provisions	<b>(19,560)</b>	18,933
Decrease / (increase) in other liabilities	-	(1,975)
Increase / (decrease) in prepayments and other assets	<b>27,641</b>	16,492
Decrease / (increase) in payables	<b>(41,119)</b>	(14,026)
Decrease / (increase) in contract liabilities	<b>(305,428)</b>	(295,669)
Net result	<b>489,535</b>	160,116

**19 Financial Instruments**

The Board's principal financial instruments are outlined below. These financial instruments arise directly from the Board's operations or are required to finance the Board's operations. The Board does not enter or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Board's main risks arising from financial instruments are outlined below, together with the Board's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements. The Board members have overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Board, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Board on a continuous basis.

The Board's principal financial instruments are Held-to-maturity term deposits, along with cash at bank. The main purpose of these financial instruments is to finance the Board's operations. The Board has various other financial instruments such as receivables and creditors, which arise directly from its operations.

**(a) Financial Instrument Categories**

<b>Financial Assets</b>	<b>Note</b>	<b>Category</b>	<b>Carrying Amount</b>	
<b>Class:</b>			<b>2021</b>	<b>2020</b>
			<b>\$</b>	<b>\$</b>
Cash and cash equivalents	5	Amortised cost	<b>4,518,720</b>	3,643,565
Receivables <sup>1</sup>	6	Amortised cost	<b>1,648</b>	24
Other financial assets	7	Amortised cost	<b>56,175</b>	55,995
<b>Financial Liabilities</b>	<b>Note</b>	<b>Category</b>	<b>Carrying Amount</b>	
<b>Class:</b>			<b>2021</b>	<b>2020</b>
			<b>\$</b>	<b>\$</b>
Payables <sup>2</sup>	11	Amortised cost	<b>183,010</b>	143,946
Lease liabilities	13	Amortised cost	<b>447,379</b>	579,558

## 19 Financial Instruments (Cont'd)

### Notes:

- 1 Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7)
- 2 Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7)

The Board determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

### **(b) De-recognition of financial assets and financial liabilities**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire; or if the Board transfers its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- the Board has transferred substantially all the risks and rewards of the asset; or
- the Board has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control.

When the Board has transferred its rights to receive cash flows from an asset or has entered into a pass through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. Where the Board has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of the Board's continuing involvement in the asset. In that case, the Board also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Board has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Board could be required to repay.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

### (c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

### (d) Financial risks

#### (i) Credit Risk

Credit risk arises when there is the possibility of the Board's debtors defaulting on their contractual obligations, resulting in a financial loss to the Board. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of the Board, including cash, receivables and authority deposits. No collateral is held by the Board.

The Board considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Board may also consider a financial asset to be in default when internal or external information indicates that the Board is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Board.

#### *Cash of cash equivalents*

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System. Interest is earned on daily bank balances at the monthly average TCorp 11am unofficial cash rate, adjusted for a management fee to NSW Treasury.

**19 Financial Instruments (Cont'd)**

The Board's credit risk exposure is limited mainly to Westpac Banking Corporation. This risk is assessed to be nil due to the fact that the company is one of the four pillars of the Australian banking system and as at 30 June 2020, has an AA minus credit rating.

*Accounting policy for impairment of trade receivables and other financial assets*

*Receivables - trade receivables*

Receivables comprise GST receivables, interest accrued and general prepayments. No collateral is held by the Board. The Board has not granted any financial guarantees.

Collectability of trade receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

The Board applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. The Board has identified the GDP and the unemployment rate to be the most relevant factors, and accordingly adjusts the historical loss rates based on expected changes in these factors.

Trade receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than Board determined days past due.

There was no allowance for expected credit losses from trade receivables which excludes statutory receivables as these are not within scope of AASB 7.

*Other financial assets – Authority Deposits*

The Board has placed funds on deposit with Westpac Bank. These deposits are considered to be low credit risk, and the loss allowance recognised during the period was therefore limited to 12 months expected losses. The Board assessed that no provision for expected credit losses on its other financial assets for the period ending 30 June 2021.

The Board has placed funds in a fixed term deposit with Westpac Banking Corporation. The deposit interest rate is 0.41% per annum (was 0.32% in 2020/2021).

(ii) Liquidity Risk

Liquidity risk is the risk that the Board will be unable to meet its payment obligations when they fall due. The Board continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances.

During the current and prior year, there were no borrowings, hence no default on borrowings. No assets have been pledged as collateral. The Board's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in TC11-12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest. There were no overdue payment to small business suppliers.

**NSW Architects Registration Board**  
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**19 Financial Instruments (Cont'd)**

The table below summarises the maturity profile of the Board's financial liabilities based on contractual undiscounted payments, together with the interest rate exposure

	Weighted Average Effective in Rate %	Nominal Amount \$	Interest rate exposure			Maturity dates		
			Fixed Interest Rate	Variable Interest Rate	Non- interest bearing \$	<1 year \$	1 to 5 years \$	>5 years \$
<b>2021</b>								
Payables	0.00%	183,010	-	-	183,010	183,010	-	-
Lease liabilities	1.42%	457,695	457,695	-	-	137,028	320,667	-

	Weighted Average Effective in Rate %	Nominal Amount \$	Interest rate exposure			Maturity dates		
			Fixed Interest Rate	Variable Interest Rate	Non- interest bearing \$	<1 year \$	1 to 5 years \$	>5 years \$
<b>2020</b>								
Payables	0.00%	143,946	-	-	143,946	143,946	-	-
Lease liabilities	1.42%	597,108	597,108	-	-	139,414	457,694	-

(iii) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Board has no borrowings and no exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the Board operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the Statement of Financial Position reporting date. The analysis is performed on the same basis for 2020. The analysis assumes that all other variables remain constant.

(iv) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Exposure to interest rate risk arises primarily through the Board's interest-bearing liabilities. This risk is minimised by undertaking mainly fixed rate borrowings, primarily with NSW TCorp. The Board does not account for any fixed rate financial instruments at fair value through profit or loss or as at fair value through other comprehensive income. Therefore, for these financial instruments, a change in interest rates would not affect the carrying value or interest paid/earned. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates (based on official RBA interest rate volatility over the last five years). The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility.

The following table demonstrates the sensitivity to a reasonably possible change in interest rates:

	2021		2020	
	-1%	+1%	-1%	+1%
Net Result	(4,895)	4,895	(1,601)	1,601
Equity	(23,942)	23,942	(19,047)	19,047

**NSW Architects Registration Board**  
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**19 Financial Instruments (Cont'd)**

**(e) Fair Value Measurement**

(i) Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

The following table details the financial instruments, by class, where the fair value differs from the carrying amount:

	2021		2020	
	Fair Value \$	Carrying Amount \$	Fair Value \$	Carrying Amount \$
<b>Financial Assets</b>	4,576,543	4,576,543	3,699,584	3,699,584
<b>Financial Liabilities</b>	630,389	630,389	723,504	723,504

ii) Fair value recognised in the Statement of Financial Position

Management assessed that cash and short-term deposits, trade receivables, trade payables, and other current liabilities approximate their fair values, largely due to the short-term maturities of these instruments.

**20 Related Party Disclosure**

The Board's key management personnel compensation details are as follows:

Short term employee benefits:	<b>2021</b>	2020
	\$	\$
Salaries	<b>290,153</b>	284,426
Non-monetary benefits	<b>1,188</b>	1,404
Post-employment benefits	<b>23,062</b>	21,819
Total remuneration	<b>314,403</b>	307,649

The Board entered transactions on arm's length terms and conditions with key management personnel, their close family members and controlled or jointly controlled entities thereof. The aggregate value of the material transactions and related outstanding balances are as follows:

Other Payments:

	2021		2020	
	Transaction Value \$	Net Amount (ex GST)	Transaction Value \$	Net amount (ex GST)
State convenor fees	4,500	4,091	2,250	2,045
Board Branding	990	990	-	-
Casual employment of close family members	3,360	3,360	-	-

**21 Events After the Reporting Period**

There are no subsequent events after the reporting date which materially affect the financial statements.

**End of audited financial statement**

## FINANCIAL MANAGEMENT

### INCOME BUDGET

Acct No	INCOME	BUDGET 2020-2021	REVISED BUDGET 2020-2021	BUDGET 2021-2022
<b>ADMINISTRATION – DEPT 01</b>				
4-1000	ENROLMENT FEE	52,200	30,000	36,000
4-1001	REINSTATEMENT FEES	45,150	22,000	19,530
4-1002	ANNUAL REGISTRATION FEE FOR ARCHITECTS	1,465,885	1,387,665	1,579,747
4-1003	TEMPORARY REGISTRATION FOR O/SEAS ARCHITECTS	0	0	0
4-1004	REGISTRATION/ REINSTATEMENT INTERVIEW FEES	1,500	1,500	1,500
4-1006	REGISTRATION FEE FOR NON PRACTISING ARCHITECTS	5,000	9,500	7,500
4-1007	NON PRACTISING ARCHITECTS - ANNUAL REGISTRATION FEES	39,750	46,800	40,428
4-1009	NON PRACTISING ARCHITECTS REINSTATEMENT	3,250	3,250	1,750
4-1100	LISTING OF "NOMINATED ARCHITECT"/PRACTICE REGISTRATION	12,000	5,000	100,800
4-1101	ANNUAL PUBLICATION FEE FOR NOMINATED ARCHITECT	168,000	100,000	136,800
4-1102	"NOMINATED ARCHITECT" CHANGE OF DETAILS FEE	7,000	2,000	3,000
4-1300	ARCHITECTS REGISTER PURCHASES	0	0	0
4-1302	CERTIFICATION TO THIRD PARTIES	0	0	0
4-1306/1303	MISCELLANEOUS RECEIPTS & REGISTRATION CERTIFICATE	0	0	300
4-1307	MERCHANT CHARGES	3,000	5,000	6,000
		<b>1,802,735</b>	<b>1,612,715</b>	<b>1,933,355</b>
<b>AACA – DEPT 03</b>				
4-3000	AACA AP EXAMINATION FEES	325,825	310,485	261,900
4-3005	AACA LOCALLY EXPERIENCED PRACTITIONER (LEP) PATHWAY	0	0	0
4-3006	MISCELLANEOUS RECEIPTS - AACA	0	0	0
		<b>325,825</b>	<b>310,485</b>	<b>261,900</b>
<b>NSWPPA – DEPT 04</b>				
4-3100	NSW Portfolio Program of Assessment (NSWPPA)	37,600	15,000	13,400
		<b>37,600</b>	<b>15,000</b>	<b>13,400</b>
<b>DISCIPLINE – DEPT 05</b>				
4-1700	FINES	1,224	184	0
4-1800	DISCIPLINARY HEARINGS RECOVERY	0	0	0
4-1802	ALTERNATIVE DISPUTE RESOLUTION	3,000	0	0
		<b>4,224</b>	<b>184</b>	<b>0</b>
<b>OTHER INCOME – DEPT 02/07</b>				
8-.2000-2004	INTEREST	4,500	4,500	4,500
8-1401	BHTS PROMOTION MONIES	0	0	0
8-1402	BHTS RELATED PROJECTS INCOME	0	41,215	0
8-.1600	CPD EVENT INCOME	0	0	0
8-1980	PROMOTIONS PARTNERSHIP CONTRIBUTIONS/TICKET SALES	0	0	0
		<b>4,500</b>	<b>45,715</b>	<b>4,500</b>
<b>TOTAL</b>		<b>2,174,884</b>	<b>1,984,099</b>	<b>2,213,155</b>

**EXPENDITURE BUDGET**

<b>Acct No</b>	<b>EXPENDITURE</b>	<b>BUDGET 2020-2021</b>	<b>REVISED BUDGET 2020-2021</b>	<b>BUDGET 2021-2022</b>
<b>EMPLOYMENT – DEPT 01</b>				
6-5000/5005	SALARIES AND CASUAL WAGES	606,065	550,000	778,510
6-5001	ANNUAL LEAVE	66,308	50,000	59,885
6-5003	SUPERANNUATION	74,986	74,986	99,753
6-5011	LONG SERVICE LEAVE	4,500	6,000	9,214
		<b>751,859</b>	<b>680,986</b>	<b>947,362</b>
<b>STATUTORY – DEPT 07</b>				
6-5402	BOARD MEMBERS HONORARIA	60,000	63,467	60,100
6-5401	ELECTION COSTS	6,100	6,100	0
6-8016	BOARD MEETING EXPENSES	1,200	800	1,860
6-5404	BOARD MISCELLANEOUS EXPENSES	4,105	4,105	3,500
		<b>71,405</b>	<b>74,472</b>	<b>65,460</b>
<b>NSWPPA - DEPT 04</b>				
6-5350	NSWPPA EXAMINERS FEES	14,400	8,000	8,800
6-5351	TRAVEL EXPENSES FOR EXAMINERS	0	0	0
6-5352	NSWPPA ROOM HIRE/CATERING EXPENSES	0	0	100
		<b>14,400</b>	<b>8,000</b>	<b>8,900</b>
<b>DISCIPLINE - DEPT 05</b>				
6-5500	PART 4 DIV 4 LEGAL FEES/COMPLAINTS AGAINST ARCHITECTS	15,000	15,000	15,000
6-5501	PART 2, DIV 2 S9/10 LEGAL FEES/ILLEGAL USE OF TITLE	0	0	15,000
6-5506	NCAT EXPENSES	15,000	50,000	10,000
6-5502	CATERING/ROOM HIRE EXPENSES	0	0	0
6-5503	COURT REPORTING AND TRANSCRIPTS	2,000	2,000	2,000
6-5504	ALTERNATIVE DISPUTE RESOLUTION	0	0	0
9-6000	EXPECTED CREDIT LOSS	0	8,813	8,500
		<b>32,000</b>	<b>75,813</b>	<b>50,500</b>
<b>DEPRECIATION</b>				
6-5050-5054	DEPRECIATION	27,600	27,600	35,000
6-5053	DEPRECIATION (OFFICE FITOUT)	50,000	0	20,000
		<b>77,600</b>	<b>27,600</b>	<b>55,000</b>
<b>EDUCATION, PRIZES AND GRANTS - DEPT 06</b>				
6-5610	GRADUATING STUDENT EXHIBITIONS	20,000	20,000	20,000
6-5611	ARCHITECTS MEDALLION COSTS	6,000	8,255	5,300
		<b>26,000</b>	<b>28,255</b>	<b>25,300</b>
<b>BHTS – DEPT 02</b>				
9-5609	BHTS BOARD COMMITTEE COSTS	0	0	0
9-5608	BHTS PROMOTION	0	0	0
9-5617	BHTS RELATED PROJECTS COSTS	0	41,215	0
		<b>0</b>	<b>41,215</b>	<b>0</b>
<b>PRINTING AND STATIONERY – DEPT 01</b>				
6-8018	STATIONERY	500	500	1,000
6-5722	MAILOUT	0	0	0
6-5851	PRINTING BOARD	2,000	2,000	2,500
		<b>2,500</b>	<b>2,500</b>	<b>3,500</b>

Acct No	EXPENDITURE	BUDGET	REVISED	BUDGET
		2020-2021	BUDGET 2020-2021	2021-2022
<b>GENERAL EXPENSES - DEPT 01</b>				
6-8011	ACCOUNTANT FEES	0	0	0
6-8012	AUDIT FEES	20,450	24,000	22,550
	FURNITURE	0	0	2,700
6-4100	BANK ADMINISTRATION FEES	9,000	12,000	12,960
6-5651	BOARD ADVERTISING	2,000	2,000	0
6-5652	ADVERTISING – ADMIN/EMPLOYMENT	2,000	2,000	1,200
6-8020	COURIERS	1,000	1,000	1,050
6-8038	STAFF TRAINING	5,000	5,000	4,500
	MAKE GOOD EXPENSE ACCOUNT	0	0	25,000
6-8022	STORAGE	7,450	7,450	9,600
6-8023	CABCHARGE	900	900	900
6-8021	STAFF AMENITIES	1,500	1,500	2,360
6-5700/5701	IT SYSTEMS	104,500	94,000	101,200
6-8024	ELECTRICITY	3,200	3,200	3,680
6-8025	INSURANCE D & O/OFFICE CONTENTS	10,000	9,000	9,900
6-8026	GENERAL LEGAL EXPENSES	5,000	5,000	26,000
6-8027	POSTAGE	1,000	1,000	1,025
6-8029	TELEPHONE/MOBILE	4,500	4,500	4,725
6-8031	WORKERS COMPENSATION	5,000	5,500	6,458
6-5055	DEPRECIATION (OFFICE LEASE)	138,600	138,600	138,138
6-8040	INTEREST EXPENSE (OFFICE LEASE)	7,355	7,355	5,466
6-8033	OFFICE EXPENSES	5,000	5,000	11,250
6-8036	REPAIRS AND MAINTENANCE	37,000	0	20,000
6-5056	DEPRECIATION (PHOTOCOPIER)	2,400	2,400	0
6-8041	INTEREST EXPENSE (PHOTOCOPIER)	20	20	0
6-8034	PHOTOCOPIER PRINTING	2,600	2,600	2,470
6-6210-6242	REFUNDS	0	5,500	1,000
6-5703	GOVERNANCE COSTS	23,250	23,250	20,000
		<b>398,725</b>	<b>362,800</b>	<b>434,132</b>
<b>A A C A - DEPT 03</b>				
6-6000/6011-				
6012	AACA - APE EXPENSES	234,600	218,750	170,000
6-6002	AACA - PER CAPITA CONTRIBUTIONS	37,000	37,000	38,088
6-6009	AACA – MEETING EXPENSES	1,000	1,000	1,000
6-6004	AACA – ACCREDITATION REVIEW PANEL (ARP)	30,000	19,000	24,000
6-6013	LOCALLY EXPERIENCED PRACTITIONER EXPENSES	1,800	1,800	1,800
		<b>304,400</b>	<b>277,550</b>	<b>234,888</b>
<b>PROMOTIONS – DEPT 08</b>				
9-5957	PROMOTIONS GENERAL	43,600	10,000	61,000
9-5950	SYDNEY ARCHITECTURE FESTIVAL	5,135	5,135	0
9-5965	MADE – STUDENT INTERNSHIPS	13,000	13,000	12,500
9-5965	CPD EVENT COSTS	0	0	0
9-5966	MONASH ARC PROGRAM	0	22,008	22,669
		<b>61,735</b>	<b>50,143</b>	<b>96,169</b>
<b>TOTAL</b>		<b>1,740,624</b>	<b>1,629,334</b>	<b>1,921,211</b>

**NSW**

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**Cyber Security Annual Attestation Statement for 2020 - 2021 Financial Year for the NSW Architects Registration Board**

I, Dr Kirsten Orr, am of the opinion that the NSW Architects Registration Board (the 'Board'), has managed cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy (CSP).

The Board is a very small government agency that is entirely funded by the registration fees paid by architects. It does not receive any government funding.

Governance is in place to manage and improve the Board's cyber security maturity, appropriate to the size of the agency, the scale and nature of its IT operations, and the information processed, stored and communicated through its IT systems

Risks to the information and systems of the Board have been assessed and are managed.

There exists a current Cyber Incident Response Plan for the Board which has been tested during the reporting period.

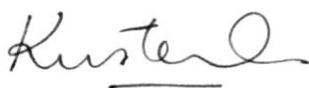
The Board has a Cyber Security Framework (CSF) in place.

The Board is continuously improving the management of cyber security governance and resilience by:

- i) managing risks to information and systems with the on-going support of ICT service providers.
- ii) aligning with the Department of Customer Service (DCS) cluster cyber incident response plan
- iii) undertaking regular reviews of the effectiveness of controls or reporting against the mandatory requirements of the CSP, which have found controls and reporting to be adequate; and
- iv) conducting regular staff training to maintain understanding and knowledge of cyber security risks and strategies for their management.

Enhancements are in progress to appropriately manage the cyber security maturity and initiatives of the Board to meet the requirements of this policy.

Yours sincerely



Name: **Dr Kirsten Orr**  
Position: **Registrar, NSW Architects Registration Board**  
Date: **6<sup>th</sup> August 2021**



