

Annual Report 2024-25

Board of Surveying and Spatial Information



Acknowledgement of Country

The Board of Surveying and Spatial Information acknowledges the Traditional Custodians of the lands where we work and live. We celebrate the diversity of Aboriginal peoples and their ongoing cultures and connections to the lands and waters of NSW.

We pay our respects to Elders past and present and acknowledge the Aboriginal and Torres Strait Islander people that contributed to the development of this report.

We advise this resource may contain images, or names of deceased persons in photographs or historical content.

Annual Report 2024-25

Published by the Board of Surveying and Spatial Information

First published: October 2025

ISBN/ISSN: 1837-3208

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<http://creativecommons.org.au>.

The Hon Jihad Dib
Minister for Customer Service and Digital Government
52 Martin Place
Sydney NSW 2000

Dear Minister

We are pleased to submit the Board of Surveying and Spatial Information's (BOSSI) Annual Report for the year ending 30 June 2025 for your information and presentation to the Parliament of NSW.

BOSSI has self-assessed as a group 2 agency in accordance with Treasury's new framework for financial and annual reporting, TPG25-10, and has prepared the required information statement outlining the performance of BOSSI within the context of our strategic priorities, key achievements, and regulatory obligations.

The report has been prepared in accordance with the *Government Sector Finance Act 2018*, the *Government Sector Finance Regulation 2024* and the Treasurer's directions.

Sincerely



Narelle Underwood
Surveyor-General of NSW
President, BOSSI



David Job
Board Member, BOSSI

26 October 2025

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1

Overview

1.1 Charter

The Board of Surveying and Spatial Information (BOSSI, the Board) is a statutory body constituted by the *Surveying and Spatial Information Act 2002* (the Act). The Board's principal functions are:

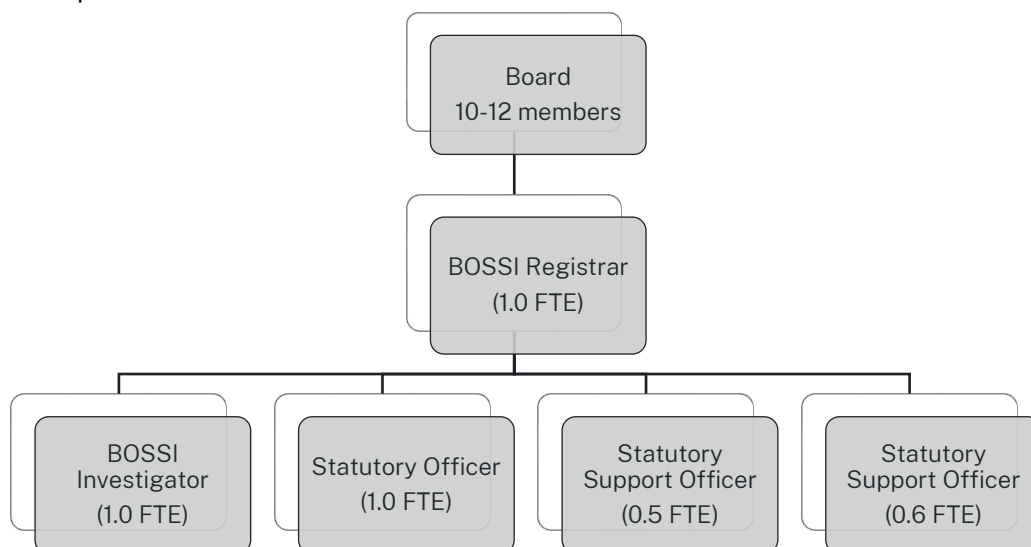
- registration of surveyors
- investigation of surveyors' registration and licensing schemes in other States and Territories, and the provision of advice to the Minister in connection with the recognition of the qualifications and experience of surveyors registered or licensed under such schemes
- investigation of complaints against registered surveyors
- disciplinary action against registered surveyors
- investigation of matters referred to it by the Minister for advice or report in relation to surveying or any other aspect of the spatial information industry
- investigation of, and the provision of advice to the Minister with respect to, the practice to be followed in the conduct of surveys or in the collection, collation, and dissemination of any other kinds of spatial information
- provision of advice to the Minister on the maintenance of the integrity of the State cadastre
- provision of advice to the Minister with respect to any other matter in connection with the administration of the Act.

The Board can have other functions conferred or imposed on it by the Act or any other Act or law.

The principal legislation under which BOSSI operates is the *Surveying and Spatial Information Act 2002* and the *Surveying and Spatial Information Regulation 2024*.

1.2 Board Secretariat

Section 28A of the *Surveying and Spatial Information Act 2002* makes provision for persons to be employed in the Public Service to enable the Board to exercise its functions. BOSSI does not directly employ staff. All staff are employed by the Department of Customer Services, with the Department charging BOSSI for personnel services.



FTE = Full Time Equivalent

1.3 President's Report

As President of the Board of Surveying and Spatial Information (BOSSI, the Board), I am pleased to present my report on the activities of the Board for the period 1 July 2024 to 30 June 2025. BOSSI continues to deliver on its principal functions of protecting the public and maintaining confidence in the activities of the surveying profession in NSW.

Following the publication of the new *Surveying and Spatial Information Regulation 2024*, the Board developed and endorsed an update to the BOSSI Determination for Surveyor's Assistants. The updated determination increases public protection by clearly setting out the definition of a surveyor's assistant undertaking land and mining surveys and defining the required abilities and experience.

BOSSI also introduced a period of validity for the completion of Board examination for candidate surveyors. The new guidance, included in the BOSSI Determination on Board Examinations will ensure that candidates demonstrate currency of their skills and knowledge within the full suite of the BOSSI board exams and ensure that on achieving their certificate of competency, candidates are well prepared to begin work as a registered surveyor.

I am particularly proud of the ongoing improvements made in the areas of engagement and communication with the surveying industry. BOSSI has continued its increased presence at industry events, and we are working closely with the professional associations to ensure frequent and open communication with the profession.

I take this opportunity to acknowledge and thank all the committee members for their service to BOSSI and the surveying profession. They have continued to volunteer their time to help BOSSI achieve its goals and provide a great example of what can be achieved when the government and profession work together collaboratively to regulate a profession.

It is encouraging to see so many candidate surveyors working towards their certificates of competency and registration. This year 40 candidates and 12 mentoring surveyors attended the BOSSI Kurri Kurri workshop. The number of candidate surveyors actively working towards registration remains high with 150 candidates sitting exams with a 70 per cent competency rate.

A highlight of the year was the BOSSI awards and presentation ceremony. This was an excellent way to celebrate newly registered surveyors and acknowledge the significant contribution that meritorious surveyors have made to the profession and the state of NSW.

Narelle Underwood
Surveyor-General of NSW
President, BOSSI

2

Strategy

2.1 Strategic Plan

The BOSSI strategic plan defines BOSSI's purpose as 'protecting the integrity of the State Cadastre, public interest and fostering professional behaviour'. The complete strategic plan is available on the BOSSI website. Key aspects of the plan implemented or progressed during the reporting period are summarised below.

2.1.1 Integrity of the cadastre and mine surveying

BOSSI ensures only suitably qualified professionals conduct land and mining surveys and maintains professional standards that surveyors are required to comply with. During the reporting period BOSSI:

- finalised 34 complaints against registered surveyors and four complaints against unregistered surveyors.
- published investigation summaries on the website to educate surveyors as a deterrent against unacceptable practices and for the protection of customers who wish to engage a surveyor.
- audited 938 registered surveyors for their compliance with the 2024/25 Continuing Professional Development (CPD) requirements, resulting in the removal of 8 non-compliant surveyors from the register.

2.1.2 Engagement and communication

BOSSI maintains strong relationships with surveyors, professional and industry bodies, and tertiary students undertaking surveying qualifications. During the reporting period BOSSI:

- emailed 17 communiques to registered and candidate surveyors explaining Board Determinations, registration renewal requirements and key dates. Communiques were also published on the website and shared with professional associations.
- members of the Board gave 13 presentations at various industry forums and continuing professional development events, providing attendees an opportunity to discuss issues directly with Board representatives.
- held a presentation ceremony for newly registered surveyors and their families to celebrate the achievement of gaining competency and registration. Also recognised were retired registered surveyors who have served the surveying industry for 25 years or more.

2.1.3 Sustainability and integrity of the profession

BOSSI is committed to encouraging new diverse entrants to the surveying industry and supporting candidate surveyors who are working towards their registration. During the reporting period BOSSI:

- registered 24 new surveyors through either competency assessment or mutual recognition processes, with a pipeline of 301 candidate surveyors working towards their registration.
- collaborated with the Council of Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ) to manage automatic mutual recognition.
- conducted a training workshop for 40 candidate surveyors preparing to undertake examinations leading to registration as a surveyor in NSW, with 12 mentoring surveyors attending to support their candidates.
- continued its contribution to diversity and inclusion initiatives for the profession including funding the undergraduate Surveyor-General's Scholarship for Women in Surveying.

3

Operations and
performance

3.1 Registration of Surveyors and Candidates Surveyors

3.1.1 Surveyor Registrations

On 30 June 2025 the register of surveyors contained the names of 938 registered surveyors who are considered competent by BOSSI to perform land and mining surveys in NSW. The total number of registrations included 24 new registrations achieved by either competency or mutual recognition.

During 2024/2025, BOSSI issued 10 letters of accreditation to interstate Boards. These reciprocal arrangements between BOSSI and other jurisdictions are in accordance with National Competition Policy (NCP) Principles, the *Mutual Recognition Act 1992* and the *Trans-Tasman Mutual Recognition Act 1997*.

Performance indicator	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Registered surveyors in NSW	1,063	1,059	1,048	1,030	1,015	976	956	938
New registrations								
Certificate of competency	24	32	28	22	12	24	27	15
Letter of accreditation from reciprocating Boards	10	14	7	8	5	7	7	9
Removal of name from register								
Non-payment of annual registration fees	39	31	19	23	16	18	36	17
Non-compliance with Continuing Professional Development (CPD)	-	-	36 ¹	30	29	14	10	8
At own request	17	26	25	38	17	26	23	27
Deceased	4	3	3	-	2	1	1	2
Restoration of name to register	34	30	47	42	52	19	16	14
Letter of accreditation issued to reciprocating Boards	20	16	21	17	9	13	8	14
New candidate enrolments	72	60	49	59	49	69	42	51
Total financial candidates	260	251	256	276	272	310	276	301
Assessment of overseas qualifications	40	34	16	16	17	32	41	29
Assessment of Interstate qualifications	-	-	-	-	1	2	1	-
Meritorious certificates awarded	14	24	18	27	32	33	19	23

Note 1 Increase in removal for non-compliance with CPD is correlated with the introduction of 100% audit.

Further statistical reporting and analysis can be found in the 'BOSSI Statistical Review 2024-2025' which is published on the BOSSI website.

3.1.2 Register of surveyors

BOSSI maintains a register of surveyors as required under Section 15 of the *Surveying and Spatial Information Act 2002*. An extract of the register as at 30 June 2025 is published on the BOSSI website.

3.1.3 Qualifications

Registered surveyors in NSW must hold a recognised qualification.

BOSSI recognises various 3 and 4-year degrees from universities throughout Australia and New Zealand. The list of relevant degrees can be found on the Board's website. BOSSI facilitates a process of independent assessment to determine equivalency for unrecognised interstate or overseas qualifications.

During the 2024/25 financial year, BOSSI reviewed 29 overseas academic qualifications.

3.1.4 Candidate Training

BOSSI conducts an annual training workshop to support candidate surveyors preparing to undertake examinations leading to registration as a surveyor in NSW.

The workshop was held on 30-31 May 2025 at Kurri Kurri TAFE with 40 land and mining candidate surveyors in attendance. In addition, 12 mentoring surveyors attended with their candidates.

Board members, industry representatives and candidate surveyors attending the workshop discussed the assessment process leading to registration. The workshop consisted of presentations from subject matter experts in relation to each examination topic and analysis of past examination projects.

In addition, the following training workshops were provided by professional organisations to help prepare candidate surveyors for BOSSI assessments:

- Institution of Surveyors NSW - land boundary surveys
- Association of Consulting Surveyors NSW - engineering design, town planning and strata/community title
- Australian Institute of Mine Surveyors – candidate workshop.

The involvement of industry associations is part of BOSSI's strategy of involvement and cooperation with the profession.

3.1.5 Candidate Examinations

Candidate surveyors are required to complete 5 examinations to achieve a Certificate of Competency which is a precursor to becoming a registered surveyor. BOSSI met on 8 working days during 2024/25 for the purpose of assessing candidate surveyors at various stages on their pathway to competency. Each candidate was examined individually by 2 registered surveyors with subject matter expertise in the examination area. During 2024/25:

- 146 candidate land surveyors undertook 161 land examinations
- 4 candidate mining surveyors undertook 4 mining examinations.

The following 15 surveyors were issued with certificates of competency and subsequently registered as surveyors.

Name	Registration	Name	Registration
Mitchell Parkins	15 October 2024	Andrew Conolly	2 November 2024
Damien Darmody	17 October 2024	Alexander Mitrevski	12 March 2025
Andrew Watson	22 October 2024	Dwayne Marr	13 March 2025
Jiahao Zhang	23 October 2024	Kristi Plavsic	13 March 2025
Bruce Perry	25 October 2024	Lachlan Smith	13 March 2025
Chen Yang	25 October 2024	Michael Martin	25 March 2025
Blake Edwards	30 October 2024	Sam Hawkins	27 March 2025
Tianqing Yang	14 March 2025		

3.1.6 Meritorious Service Certificates

In accordance with Section 85 of the *Surveying and Spatial Information Regulation 2024* BOSSI issued certificates of meritorious service to the following persons upon their retirement in recognition of their contribution to the NSW surveying profession.

Name	Original Registration	Name	Original Registration
Gregory Atkins	19 March 1982	Gregory Hull	23 September 1983
Steven Beljanski	23 November 1987	Ian Jones	19 March 1973
David Bothamley	10 April 1986	Michael Lamont	25 August 1981
Stephen Carr	11 March 1988	Dallas Laundry	14 September 1984
Liang Chia	20 October 1995	Christopher Robertson	11 September 1987
Ian Collier	11 September 1987	Anthony Rood	30 March 1990
Graeme Ferguson	29 September 1980	Geoffrey Songberg	29 September 1980
Robi Gallagher	19 March 1993	David Turner	14 September 1990
Barrie Green	1 April 1974	Steven Whiteman	15 March 1985
Terrence Hinchcliffe	15 March 1985		

3.2 Complaints, Investigations and Discipline

BOSSI has a primary responsibility for ensuring that any reported, suspected or known professional misconduct or professional incompetence involving registered surveyors is investigated fully and that timely and appropriate corrective and/or disciplinary action is taken where necessary.

Matters for which action may be taken against a registered surveyor include:

- professional incompetence
- professional misconduct.

BOSSI may also take prosecution action in the Local Court against persons who undertake a land or mining survey for fee or reward if they are not registered to do so.

If BOSSI determines that the disciplinary action to be taken as a result of an investigation is suspension or cancellation of registration, details of the investigation are published on the BOSSI website including the name of the surveyor.

For matters not involving suspension or cancellation of registration, the details of the cases are published for educational purposes with personal identifying details removed.

Details about prosecution action against unregistered persons, including their name, are published on the BOSSI website dependent upon any conditions set by the Court.

Information about BOSSI disciplinary action resulting in suspension or cancellation of registration of a surveyor, and prosecution action of an unregistered person is published for:

- educational purposes
- as a deterrent to other people and businesses not to engage in unacceptable behaviour
- for the protection of consumers who wish to engage a surveyor.

3.2.1 2024-25 Complaint Statistics

Complaints	
10	Carried over from previous periods
38	Formal complaints received during the reporting period
0	Withdrawn
33	Closed during the reporting period
15	Undergoing investigation

Of the 38 complaints received during this period:

- Four were against unregistered surveyors
- 34 were against registered surveyors
- 33 were not proven including:
 - five complaints were deemed not valid
 - two complaints were conciliated to satisfaction of all parties.
- Disciplinary action was taken against three registered surveyors
- Warning letters were sent to two registered land surveyors
- Prosecution action was finalised on two complaint matters with penalties imposed on the non-registered surveyor.

During the reporting period BOSSI also received 31 informal complaints:

- 23 related to unregistered surveyors
 - Eight were not progressed to investigation due to the offence occurring outside of the 6-month statutory limit for prosecution
 - 12 surveyors provided evidence of satisfactory supervision
 - Two PAIC warning letters issued relating to land surveys being performed by unregistered persons (outside the statute)
 - Three were referred to formal complaints for PAIC to review.
- Four related to registered land surveyors
- 12 informal complaints remain open pending confirmation or response
- 23 informal complaints were closed for this reporting period.

3.3 Determinations and Publications

Section 91 of the *Surveying and Spatial Information Regulation 2024* gives BOSSI the power to make formal determinations on specific matters. During the reporting period the following determinations were reviewed, updated and approved by the Board:

- BOSSI Determination - Board Examinations
- BOSSI Determination - Continuing Professional Development
- BOSSI Determination - Surveyors Assistant

BOSSI also publishes policies, guidelines and information documents on its website.

3.4 Continuing Professional Development

Under Section 91(1)(d) of the *Surveying and Spatial Information Regulation 2024* compliance with BOSSI's Continuing Professional Development (CPD) Determination is a condition of registration as a surveyor. BOSSI has ratified the following four organisations for CPD purposes which includes the conduct and assessment of CPD activities and issue of CPD Summary Reports:

- Association of Consulting Surveyors NSW
- Australian Institute of Mine Surveyors Limited NSW Division
- Institution of Surveyors NSW
- Geospatial Council of Australia

In accordance with the Board's CPD Determination an audit was conducted on 100 percent of surveyors who renewed their registration and supplied evidence of CPD compliance at the time of renewal. During this process 938 registered surveyors were audited for their compliance with 2024/25 CPD year requirements. As a result of the audit:

- 2 exemptions were granted
- 15 conditional compliances were issued
- 8 surveyors deemed not to have complied with the CPD Determination and were removed from the register of surveyors.

3.5 Awards and Scholarships

The following prizes, awards and scholarships were granted during 2024/25.

- **NSW Surveyor-General's Women in Surveying Undergraduate Scholarship** \$5,000 for a full-time female student in the first year of a Bachelor of Surveying course at the University of Newcastle
 - Fiora Whitbourne-Martin
- **Board of Surveying and Spatial Information Medals** - most successful students in the final year of tertiary study
 - Jasmine Wing Yan Cheng, University of New South Wales
 - Michaela Lawrence, University of Newcastle
- **A Allen Consulting Surveyors Prize** - best result in strata and community titles assessments (sponsored by the Association of Consulting Surveyors NSW)
 - Kristi Plavsic
- **Augustus Alt Prize** - best result in engineering assessments (sponsored by the Association of Consulting Surveyors NSW)
 - Michael Martin
- **Barr Prize** - best result in rural cadastral surveying assessments (sponsored by the Institution of Surveyors NSW)
 - Kristi Plavsic

- **Clarence Smith Jeffries Mining Award** – best result in mining assessments (sponsored by the Australian Institute of Mine Surveyors Limited NSW Division)
 - Not awarded
 - **Harvey Prize** - best result in town planning assessments (sponsored by the Association of Consulting Surveyors NSW)
 - Dale Brazier
 - **Neil Ryan Memorial Award** - best result in urban cadastral surveying assessments (sponsored by the Institution of Surveyors NSW)
 - Angelo Beretta
 - **Staff Surveyors Association Award** - most innovative, technically difficult or diverse project presented at the Board's assessments (sponsored by the Association of Public Authority Surveyors)
 - Andrew Conolly
 - **Surveyor-General's Prize** - best overall candidate surveyor who received their Certificate on Competency in the calendar year (sponsored by the Geospatial Council of Australia)
 - Angelo Beretta
-

4

Management
and accountability

Throughout the 2024/25 financial year BOSSI operated within DCS Spatial Services, a business unit within the Department of Customer Service and reported to the Minister for Customer Service and Digital Government.

BOSSI and the secretariat are funded by fees collected under the *Surveying & Spatial Information Regulation 2024*.

4.1 Board Members, Meetings and Attendance

Board members are appointed to the Board by the Minister in accordance with Section 27 of the *Surveying and Spatial Information Act 2002*. Board members are appointed for a term of up to 2 years and a Board member may be nominated and appointed for consecutive terms.

The Board met formally on 6 occasions during the year: 5 Board meetings and 1 out of session meeting. An honorarium is paid to each Board member for their attendance at Board meetings and other related committee work. However, Board members who hold NSW Government positions do not receive an honorarium. Fees paid to Board members were in accordance with the 'Classification and Remuneration Framework for NSW Government Boards and Committees' issued by the Public Service Commission.

In addition to Board meetings, Board members participate on 1 or more of the Board's 7 committees.

4.1.1 Current members as at 30 June 2025

Nominated under Section	Name	Relevant Qualifications	Current Term (original appointment)
27(2)(a)	Narelle Underwood (President)	BE (Surv & SIS) (Hons) (UNSW) Registered Land Surveyor EMPA (ANU)	Ex-officio Recommencing 1/09/2022 (4/10/2016 – 4/10/2021)
27(2)(b)	David Job	B Surv (UNSW) Registered Land Surveyor	10/11/2023 – 9/11/2025 (10/11/2017)
27(2)(c)	Victoria Colombage	BE (Surv & SIS) (Hons) (UNSW) Registered Land Surveyor	10/11/2023 – 9/11/2025 (10/11/2019)
27(2)(c)	Thomas Casey	B Surv (UNSW) Registered Land Surveyor	08/06/2024 – 07/06/2026 (08/06/2022)
27(2)(c)	Michael Spiteri	BE (Geomatic Eng) (UNSW) Registered Land Surveyor	8/06/2024 – 7/06/2026 (08/06/2024)
27(2)(d)	Peter Sergeant	B Surv (UoN) Registered Land and Mining Surveyor	10/11/2023 – 9/11/2025 (10/11/2023)
27(2)(e)	Brittany Baker	BA Interdisciplinary Studies (Hons) (ANU)	08/06/2024 – 07/06/2026 (08/06/2022)

Nominated under Section	Name	Relevant Qualifications	Current Term (original appointment)
27(2)(e)	Richard Lemon	B Surv (Hons) (UNSW) Registered Land Surveyor	8/06/2024 – 7/06/2026 (8/06/2024)
27(2)(e)	Chris Larmour	BE (Surv & SIS) (Hons) (UNSW) Registered Land Surveyor	8/06/2024 – 7/06/2026 (8/06/2024)
27(2)(f)	Ray Ramage	MEngSc (Civil Engineering) (UNSW) BSc (Hons) (UoN)	11/09/2024 – 10/09/2026 (11/09/2024)
27(2)(g)	David Byrne	Diploma Gov Investigations	23/09/2023 – 22/09/2025 (23/09/2023)
27(2)(h)	Chris McAlister	MSc (Eng) (Surv & SIS) (UNSW) BE (Surv & SIS) (Hons) (UNSW)	10/11/2023 – 9/11/2025 (10/11/2023)

4.1.2 Other members during the relevant period

Nominated under Section	Name	Relevant Qualifications	Current Term (original appointment)
Nil	Nil	Nil	Nil

4.1.3 Advisors and Observers

Role	Name	Relevant Qualifications	Term
Registrar	Kate Wilkinson	N/A	Ex-officio Commencing 09/05/2022
Advisor	Thomas Grinter	B Eng (Surv) (UoN) M Eng (UNSW) M Laws (ANU)	Commencing 01/09/2022
Observer	Greg Ledwidge	B.A.Sc Surveying and Cartography (UC) B.A.Sc Surveying Technology/ Surveying Surveyor-General of the ACT Registered Land Surveyor	Ex-officio Commencing 15/02/2022
Young Surveyor Advisor	Rick Williams	B Surv (Hons) (UoN) B CE (Hons) (UoN) Registered Land Surveyor	01/03/2023 – 28/02/2025
Emerging Surveyor Advisor	Angelo Beretta	BE(Civil) (Hons) / B Surv (UNSW) Registered Land Surveyor	06/03/2025 – 05/03/2027

4.1.4 Board Meetings and Attendance

Name	July 2024	Sept 2024	Nov 2024	Feb 2025	May 2025	Total
Narelle Underwood	✓	✓	✓	✓	✓	5
Thomas Grinter	✓	✓	✓	✓	✓	5
David Job	✓	✓	✓	✓	✗	4
Victoria Colombage	✓	✓	✓	✓	✓	5
David Byrne	✓	✓	✓	✗	✓	4
Chris McAlister	✓	✓	✓	✓	✗	4
Peter Sergeant	✓	✓	✓	✓	✓	5
Greg Ledwidge	✓	✓	✗	✓	✗	3
Thomas Casey	✓	✓	✓	✓	✓	5
Brittany Baker	✓	✗	✗	✓	✗	2
Chris Larmour	✓	✓	✓	✓	✓	5
Michael Spiteri	✓	✓	✗	✓	✓	4
Richard Lemon	✗	✓	✓	✓	✓	4
Ray Ramage	N/A	✓	✗	✓	✗	2
Rick Williams	✗	✓	✗	✓	N/A	2
Angelo Beretta	N/A	N/A	N/A	N/A	✓	1
Kate Wilkinson	✓	✓	✓	✓	✓	5

4.2 Board Committees

BOSSI has established committees to complete key tasks at the direction of the Board. These include the Continuing Professional Development Committee, Training Committee, Finance and Audit Committee, Spatial Information Committee, Professional Audit and Investigation Committee, Discipline Committee, and Land and Mining Committee.

Each Committee's terms of reference and membership can be found in the BOSSI Charter on the Board's website.

4.3 Board Examiners

BOSSI draws upon the services of registered surveyors to serve as examiners for Board examinations.

Daily sitting fees and travel expenses are paid by the Board to examiners assessing candidates. However, examiners who hold NSW Government positions do not receive sitting fees or travel expenses. Payments made to examiners were in accordance with the 'Classification and Remuneration Framework for NSW Government Boards and Committees' issued by the Public Service Commission and Department of Premier and Cabinet Circular C2023-02 'Meal, Travelling and Other Allowances for FY 2024-25.

4.4 Government Information (Public Access) Act 2009 reporting

The *Government Information (Public Access) Act 2009* makes government information more open and available to the general public.

BOSSI is declared under Schedule 3 of the GIPA regulation to be part of DCS for the purposes of the GIPA Act. Applications made under the GIPA Act involving BOSSI are centrally coordinated within DCS. Statistical information about BOSSI access applications is included in the aggregated figures contained in the DCS Annual Report 2024-25.

4.5 Compliance with the *Privacy and Personal Information Protection Act 1998*

BOSSI follows the DCS Privacy Management Plan, which complies with the *Privacy and Personal Information Protection (PPIP) Act 1998*. BOSSI received no formal access applications or informal enquiries by individuals requesting their personal information under the PPIP Act. No reviews were conducted under part 5 of the PPIP Act.

4.6 Public interest disclosures

No BOSSI officials made public interest disclosures during the reporting period.

As staff are employees of DCS, BOSSI has adopted and adheres to the Department's *Fraud and Corruption Control Policy* and *Report Wrongdoing and Public Interest Disclosures (PID) Policy*. All staff are advised of this policy through the *Code of Ethics and Conduct* and information on the Department's Intranet.

4.7 Risk management framework, implementation and monitoring

BOSSI has adopted and implemented the DCS Risk and Resilience Framework. The BOSSI risk register is a standing agenda item for discussion at each Board meeting.

BOSSI's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government agencies. Insurable risk lines covered are property, liability, motor vehicle, workers' compensation, travel and personal accident.

BOSSI maintains and updates an asset register on an annual basis.

Authority for making decisions rests with the Board unless specifically delegated to a committee, the Surveyor-General or the Registrar, as outlined in the BOSSI delegations. Recommendations and decisions are recorded in the minutes of each Board meeting. Independent legal advice is sought as required.

BOSSI has a Finance and Audit Committee. The committee responsibilities are:

- monitor and report Board revenue and expenditure ensuring adequate saving contingency exists.
- determine Board and Committees budget requirements (in line with the BOSSI Strategic Plan)
- recommend future revenue sources, expenditure efficiencies and savings
- liaise with NSW Audit Office staff and assist in the annual audit of the Board's accounts
- monitor and report on (financial) Risk Register issues
- assist with internal and external audits

4.8 Key internal and external risks that affected the ability to achieve outcomes/objectives

BOSSI has an exemption from compliance with NSW Treasury Internal Audit and Risk Management Policy TPP20-08.

BOSSI has internal risk management processes in place. These processes provide a level of assurance that enables the Board to understand, manage and satisfactorily control risk exposures.

4.9 Internal audit and risk management policy attestation

BOSSI has an exemption from compliance with NSW Treasury Internal Audit and Risk Management Policy TPP20-08.

BOSSI has internal risk management processes in place. These processes provide a level of assurance that enables the Board to understand, manage and satisfactorily control risk exposures.

5

Sustainability

5.1 *Modern Slavery Act 2018 (NSW)* reporting

BOSSI is committed to ensuring that our operations and supply chains are free from all forms of modern slavery. BOSSI adheres to the DCS procurement manual.

DCS is required to provide a statement of action taken by the agency in relation to any issue raised by the Anti-slavery Commissioner during the financial year concerning the agency's operations which were identified as being a significant issue. In the FY2024/25, no such issues were raised by the Commissioner with DCS.

Additionally, DCS Corporate Procurement has taken the following steps to ensure that goods and services procured by and for DCS during FY 2024/25 were not the product of modern slavery within the meaning of the *Modern Slavery Act 2018 (NSW)*:

- all tenders required respondents to comply with the *Modern Slavery Act 2018 (NSW)*
- all tender responses required respondents to state their compliance with the *Modern Slavery Act 2018 (NSW)* and where a risk was identified, the respondents had to provide the steps taken to mitigate the risk
- responses were reviewed in the evaluation phase of the procurement process and if the risks were too high or risk mitigation was not sufficient, the tender submission was automatically rejected
- all contracts on a DCS template contained a modern slavery clause in accordance with the *Modern Slavery Act 2018 (NSW)* that the supplier was to agree with on execution of the contract.

The Shared Implementation Plan for NSW Government agencies

In FY 2024-2025, the NSW Anti-slavery Commissioner released the Shared Implementation Framework in consultation with covered entities to assist the entities in effectively discharging their modern slavery obligations.

As a part of this framework, the NSW Anti-slavery Commissioner's Guidance on Reasonable Steps ('GRS') has set clear and realistic targets aligned with a maturity framework for achievement of 7 Reasonable Steps. In FY 2024-2025, DCS focused on achieving the targets in the first phase, 'Commit'. Key activities of this phase included:

- engaging key stakeholders by establishing a working group focused on modern slavery risks and management strategies
- identifying salient risks at the organisational level by conducting a salient modern slavery risk assessment to better understand our risk profile
- developing a DCS Modern Slavery Policy and Modern Slavery Risk Management Plan
- updating current modern slavery contract and tender clauses to further align with the GRS Model Tender and Contract Clauses
- updated all-of-government tendering service to include modern slavery policy prompts for buyers

DCS will continue to align to the NSW Anti-slavery Commissioners Guidance on Reasonable Steps through FY 2025-26 by:

- uplifting DCS staff capability by implementing the Office of the Anti-slavery Commissioner's training material
- setting key performance indicators to assess the effectiveness of our actions against each of the focus areas
- incorporating the inherent modern slavery risk assessment tool into the DCS Procurement Risk Assessment template
- implementing heightened tender and contract clauses where high-risk modern slavery procurements are identified
- actively participating in the Anti-slavery Commissioner's Shared Implementation Plan Working Group
- adhering to modern slavery reporting requirements
- incorporating new streamlined and heightened risk contract clauses into the ICT Purchasing Framework mandated for use by all NSW Government agencies buying ICT -related goods and services
- updating disclosure module of all-of-Government tendering service when disclosing contracts for heightened risk for modern slavery contract categories.
- contracts for heightened risk for modern slavery contract categories.

5.2 Consultants

No consultants were engaged.

5.3 Work Health and Safety

BOSSI is committed to providing a healthy and safe workplace for all employees and workplace visitors, including contractors, agency staff and customers. BOSSI complied with all DCS WHS policies, and all staff were made aware of the available initiatives relating to best practice in the workplace. No workers compensation claims or prosecutions were made in relation to BOSSI during the reporting period. Please refer to the DCS 2024/25 Annual Report for further information.

5.4 Diversity and inclusion statistics

Information on BOSSI's workforce diversity achievements are shown below. DCS's key workforce diversity strategies for next year are reported in the 2024/25 DCS Annual Report.

<i>Workforce Diversity Group</i>	<i>Benchmark</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25¹</i>
<i>Women ²</i>	50%	75%	75%	75%	80%	80%
<i>Aboriginal People and Torres Strait Islander ³</i>	3%	0%	0%	0%	0%	0%
<i>People whose first language was not English ⁴</i>	23.2%	0%	0%	0%	0%	0%
<i>People with a Disability ⁵</i>	5.6%	0%	0%	25%	20%	20%
<i>People with a Disability Requiring Work-Related Adjustment ⁵</i>	n/a	25%	25%	25%	20%	20%

Note 1 In 2024/25 there were 5 staff employed by DCS to work within the BOSSI secretariat.

Note 2 The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community.

Note 3 The NSW Public Sector Aboriginal Employment Strategy 2019 – 25 introduced an aspirational target of 3% by 2025 for each of the sector's salary bands.

Note 4 A benchmark from the Australian Bureau of Statistics (ABS) Census of Population and Housing has been included for People whose First Language Spoken as a Child was not English. The ABS Census does not provide information about first language but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language.

Note 5: In December 2017, the NSW Government announced the target of doubling the representation of people with disability in the NSW public sector from an estimated 2.7% to 5.6% by 2025. More information can be found at: Jobs for People with Disability: A plan for the NSW public sector. The benchmark for 'People with Disability Requiring Work-Related Adjustment' was not updated.

5.5 Disability Inclusion Action Plans

DCS published a 2020/25 DIAP in October 2020. The DIAP outlines DCS's commitment to improving accessibility and inclusion for customers, people and suppliers with disability.

BOSSI's commitments for disability inclusion in FY 2024/25 included:

- workplace assessment and adjustments to support staff and members with a disability

- assistance from external providers to prepare and coordinate return to work plans for staff with work related injuries and/or temporary disabilities
- provision of ergonomic furniture and equipment for all staff, including those requiring workplace adjustment
- accessible washrooms
- easy access to the main offices of DCS where the Board utilises various workplace facilities through agreement.

5.6 Economic or other factors

BOSSI is in a financially sound position. There have been no economic or other factors that impacted on the operational objectives of BOSSI.

5.7 Workplace Profile

BOSSI does not directly employ staff. All staff are employed by the Department of Customer Service (DCS), with the Department charging BOSSI for personnel services. Personnel policies are based on those used by DCS. Details of human resources policies and practice for the 2024/25 financial year are included in the DCS Annual Report.

There were 5 staff (4.1 FTE) employed to work for BOSSI as a 30 June 2025. There was no significant change in wages, salaries or allowances for BOSSI staff during the reporting period.

	2019-20 ¹	2020-21 ¹	2021-22 ¹	2022-23 ¹	2023-24	2024-25
<i>Senior Executive</i>	0	0	0	0	0	0
<i>Ongoing</i>	3.1	3.5	3.5	3.5	3.5	4.1
<i>Temporary</i>	1	0	0	0	0.6	0
<i>Total</i>	4.1	3.5	3.5	3.5	4.1	4.1

Note 1 Full time equivalent (FTE) staff (excludes statutory appointments, Board members or committee members).

Note 2 Staff were employed by the Department of Finance Services and Innovation prior to the establishment of the Department of Customer Service on 1 July 2020.

<i>Personnel services</i>	2021-22	2022-23	2023-24	2024-25
<i>Salaries and wages</i>	\$316,307	\$376,756	\$422,403	\$499,900
<i>Long service leave</i>	-	\$6,761	\$2,354	\$1,683
<i>Superannuation</i>	\$33,848	\$42,013	\$49,482	\$54,643
<i>Workers compensation insurance</i>	-	-	\$2,223	\$3,439
<i>Payroll tax and fringe benefit tax</i>	\$22,691	\$24,483	\$27,493	\$34,312
<i>Total</i>	\$372,846	\$450,012	\$503,955	\$543,976

Note: These are employee costs only and do not include Board member remuneration.

5.8 Multicultural Policies and Service Program

BOSSI supports and participates in DCS initiatives, policies and programs that are committed to multiculturalism. BOSSI assists overseas qualified surveyors seeking registration in Australia to determine the equivalency of their qualifications by utilising the Bureau for Assessment of Overseas Qualifications through the Council of Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). BOSSI reviewed 29 overseas academic qualifications during the reporting year.

BOSSI did not enter into any agreements with Multicultural NSW under the *Multicultural NSW Act 2000* during the reporting period. Information on DCS multicultural policies and service programs is in the 2024/25 DCS Annual Report.

5.9 Consumer response

No official complaints in relation to BOSSI operations were received during the reporting period. BOSSI manages all complaints in line with the DCS Complaints Handling Policy.

Feedback was received during the year on several matters including decisions made by BOSSI, regulatory requirements and conditions of registration. All feedback was reviewed by BOSSI and taken into consideration as part of our continual improvement objectives.

5.10 Research and development

No formal research was commissioned or completed by BOSSI during the reporting period.

5.11 Funds granted to non-government community organisations

BOSSI did not provide any funds to non-government community organisations in the reporting year.

5.12 Land disposal

BOSSI did not own or dispose of any land during the reporting year.

5.13 Promotion

No overseas travel was funded for BOSSI staff members during the reporting period.

5.14 Disclosure of controlled entities and subsidiaries

BOSSI receives personnel services from DCS. The Department is not a Special Purpose Service Entity and does not control BOSSI under this arrangement. BOSSI does not control any entities and does not hold shares in any public-sector subsidiary.

5.15 Cyber Security Annual Attestation Statement for the 2024-2025 Financial Year for BOSSI

I, Narelle Underwood, am of the opinion that the Board of Surveying and Spatial Information (BOSSI) have managed cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy.

BOSSI has a service level agreement with the Department of Customer Service (DCS) for the provision of ICT services. Risks to the information and systems of BOSSI have been assessed and are managed in accordance with DCS policies.

Further information on the DCS response to cyber security can be found in the DCS Annual Report.

Narelle Underwood
Surveyor-General of NSW
President, BOSSI

5.16 Exemptions

There were no exemptions applicable to BOSSI during the reporting period.

5.17 Annual Report Production

The 2024/25 BOSSI Annual Report was produced within BOSSI, and no external costs were incurred. A PDF version of the report is available at www.bossi.nsw.gov.au

6

Financial
performance

6.1 Budget

BOSSI is primarily funded on the collection of fees as set in Schedule 7 of the *Surveying and Spatial Information Regulation 2024*.

Revenue	2020-21	2021-22	2022-23	2023-24	2024-25	Budget 2025-26 ¹
Registration fees	\$527,225	\$512,765	\$528,263	\$535,141	\$544,552	\$665,027
Candidate enrolment and workshop fees	\$45,614	\$44,373	\$52,257	\$52,982	\$56,304	\$60,388
Examination fees	\$54,976	\$37,153	\$75,260	\$70,300	\$67,560	\$72,720
Investment revenue	\$1,695	\$1,702	\$31,041	\$43,693	\$33,367	\$25,000
Other revenue and contributions	\$50,026	\$21,718	\$37,554	\$32,424	\$28,729	\$17,500
Total	\$679,536	\$617,711	\$724,375	\$734,540	\$730,512	\$840,635

Expenditure	2020-21	2021-22	2022-23	2023-24	2024-25	Budget 2025-26 ¹
Personnel services	\$329,556	\$372,846	\$450,012	\$503,955	\$543,977	\$578,138
Board member fees	\$32,039	\$27,870	\$34,630	\$29,995	\$27,425	\$32,266
Depreciation	\$1,916	\$61	\$0	\$0	\$0	\$0
Grants	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Other expenditure	\$244,405	\$220,012	\$296,139	\$275,349	\$248,117	\$265,145
Total	\$612,916	\$625,789	\$785,781	\$809,299	\$824,519	\$880,549

Note 1 Budget as approved by the Board on 1 May 2025

Investment performance

BOSSI's investment performance for the reporting period is below. The Westpac investment, as part of the Treasury Banking System was the only source of interest revenue for the reporting period.

Category	Weighted portfolio composition	Revenue	Annual rate of return
Bank interest	\$943,204	33,367	3.54%

6.2 Payment of Accounts

BOSSI has a statutory obligation to report on the prompt payment of accounts, including disclosure of payment performance as required by Treasury Circular 11/21 'Annual Reporting on Payment of Accounts'.

Quarter	TOTAL	Within due date	0 – 30 days overdue	30 - 60 days overdue	61 - 90 days overdue	90+ days overdue
All suppliers						
September	\$12,208	\$3,408	\$8,800	-	-	-
December	\$38,947	\$33,425	\$5,522	-	-	-
March	\$15,729	\$15,625	\$104	-	-	-
June	\$27,257	\$27,257	-	-	-	-
Small business suppliers						
September	\$876	\$876	-	-	-	-
December	\$9,539	\$5,951	\$3,588	-	-	-
March	\$2,872	\$2,872	-	-	-	-
June	\$5,728	\$5,728	-	-	-	-
Measure			September	December	March	June
All suppliers						
Number of accounts due for payment			10	27	8	14
Number of accounts paid on time			8	24	7	14
Actual percentage of accounts paid on time (based on number of accounts)			80%	89%	87%	100%
Dollar amount of accounts due for payment			\$12,208	\$38,947	\$15,729	\$27,257
Dollar amount of accounts paid on time			\$3,408	\$33,425	\$15,625	\$27,257
Actual percentage of accounts paid on time (based on \$)			28%	86%	99%	100%
Number of payments for interest on overdue accounts			Nil	Nil	Nil	Nil
Interest paid on overdue accounts			Nil	Nil	Nil	Nil

Note: Payment performance was impacted due to settlement negotiations, incorrectly rendered invoices, and invoices submitted prior to completion of work. BOSSI continues to work with suppliers and staff to reduce impacts and improve performance where possible

BOSSI is primarily funded on the collection of fees as set in Schedule 7 of the *Surveying and Spatial Information Regulation 2024*.

6.3 Independent Auditors Report



INDEPENDENT AUDITOR'S REPORT

Board of Surveying and Spatial Information

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of the Board of Surveying and Spatial Information (the Board), which comprise the Statement by Members of the Board, the Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a Summary of Material 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 2024* (GSF Regulation) and the Treasurer's Directions
- present 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).

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

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 Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Board's responsibility also includes such internal control as the Board determines is

necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is 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. 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.



David Daniels
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

21 October 2025
SYDNEY

6.4 Financial statements

BOARD OF SURVEYING AND SPATIAL INFORMATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT BY MEMBERS OF THE BOARD

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

- a) have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the GSF Act, the Government Sector Finance Regulation 2024 and the Treasurer's directions, and
- b) present fairly the Board of Surveying and Spatial Information's financial position, financial performance and cash flows.



David Job
Board Member, BOSSI
Date: 17 October 2025



Narelle Underwood
Surveyor General of NSW and President of BOSSI
Date: 17 October 2025

BOARD OF SURVEYING AND SPATIAL INFORMATION

Statement of comprehensive income for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
Revenue			
Fees revenue	2(a)	697,145	690,847
Interest revenue	2(b)	33,367	43,693
Total Revenue		<u>730,512</u>	<u>734,540</u>
Expenses excluding losses			
Personnel services expenses	3(a)	543,977	450,012
Other operating expenses	3(b)	275,542	330,768
Grants	3(c)	5,000	-
Total expenses excluding losses		<u>824,519</u>	<u>809,299</u>
NET RESULT		<u>(94,007)</u>	<u>(74,759)</u>
TOTAL COMPREHENSIVE INCOME / (LOSS)		<u>(94,007)</u>	<u>(74,759)</u>

The accompanying notes form part of these financial statements

BOARD OF SURVEYING AND SPATIAL INFORMATION

Statement of financial position as at 30 June 2025

	Notes	2025 \$	2024 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5(a)	640,558	672,330
Receivables	6	15,972	281
Total Current Assets		656,530	672,611
TOTAL ASSETS		656,530	672,611
LIABILITIES			
Current Liabilities			
Payables	7	109,515	31,589
Total Current Liabilities		109,515	31,589
TOTAL LIABILITIES		109,515	31,589
NET ASSETS		547,015	641,022
EQUITY			
Accumulated funds		547,015	641,022
TOTAL EQUITY		547,015	641,022

The accompanying notes form part of these financial statements

BOARD OF SURVEYING AND SPATIAL INFORMATION

Statement of changes in equity for the year ended 30 June 2025

	Accumulated Funds \$
Balance at 1 July 2024	641,022
Total comprehensive income / (loss) for the year	(94,007)
Balance at 30 June 2025	547,015
Balance at 1 July 2023	715,781
Total comprehensive income / (loss) for the year	(74,759)
Balance at 30 June 2024	641,022

The accompanying notes form part of these financial statements

BOARD OF SURVEYING AND SPATIAL INFORMATION

Statement of cash flows for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Receipts from customers		684,084	690,847
Interest received		33,367	43,693
GST refund		7,927	10,847
Total Receipts		725,378	745,387
Payments			
Payments to suppliers		(757,150)	(878,606)
Total Payments		(757,150)	(878,606)
NET CASH FLOWS FROM OPERATING ACTIVITIES	5(b)	(31,772)	(133,219)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		(31,772)	(133,219)
Opening cash and cash equivalents		672,330	805,549
CLOSING CASH AND CASH EQUIVALENTS	5(a)	640,558	672,330

The accompanying notes form part of these financial statements

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES

a. *Reporting entity*

The Board of Surveying and Spatial Information (the Board), is constituted under the *Surveying and Spatial Information Act 2002*; to provide for the registration of land and mining surveyors, to regulate the making of surveys and to advise the Government on Spatial Information. The Board is a not-for-profit entity and has no cash generating units.

These financial statements for the year ended 30 June 2025 were authorised for issue by the Board on the 16 October 2025

The Board's registered office address is 346 Panorama Avenue, Bathurst, NSW.

b. *Basis of preparation*

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

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

Financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

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

All amounts are rounded to the nearest dollar, unless otherwise stated and are expressed in Australian currency.

c. *Statement of compliance*

The Board's financial statements and notes comply with Australian Accounting Standards (AAS), which include Australian Accounting Interpretations.

d. *Changes in accounting policies, including new and revised AAS*

(i) *Effective for the first time in financial year 2025*

New or revised AASs

The accounting policies applied in 2024-25 are consistent with those of the previous financial year. No new or revised AASs materially impacted the Board's financial statements in 2024-25:

- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and definition of Accounting Estimates.

The impact will be limited to changes to the presentation and disclosure of items in the financial statements.

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

AAS issued is not yet effective

NSW public sector entities are not permitted to early adopt new AASs unless NSW Treasury determines otherwise. Certain new accounting standards and interpretations have been published that are not mandatory for the reporting period ended 30 June 2025.

The following new AAS has not been applied and are not yet effective:

- AASB 18 Presentation and Disclosure in Financial Statements

This standard is not expected to have a material impact on the Authority's Financial Statements. AASB 18 Presentation and Disclosure of Financial Statements was issued on 14 June 2024 and will replace AASB 101 Presentation of Financial Statements to be first adopted for the financial year ending 30 June 2029. When the standard is first adopted for the financial year ending 30 June 2029, its impact will be limited to the presentation and disclosure of items in the financial statements.

e. *Equity*

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

f. *Comparative information*

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

2. REVENUE

	2025 \$	2024 \$
a. Fees revenue		
- Annual registration fees	544,552	535,141
- Candidate fees	56,304	52,982
- Examination fees	67,560	70,300
- Registration restoration fees	7,029	7,744
- Miscellaneous fees	21,700	24,680
	<u>697,145</u>	<u>690,847</u>
	2025 \$	2024 \$
b. Interest revenue	<u>33,367</u>	<u>43,693</u>

Recognition and Measurement

Revenue is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies of income are discussed below:

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

(i) Member fees, subscriptions and Registration Restoration fees

Registration revenue is recognised when the registration renewal application is received, payment is made, and the registration service is provided, indicating satisfaction of the performance obligation. As registration renewal is optional and not enforceable until the application is received, no invoice is raised prior to renewal. Restoration fees are recognised when payment is received, and the restoration service is delivered.

(ii) Rendering of services

Revenue from rendering of services is recognised when the Board satisfies its performance obligations by transferring control of the promised services to the customer. This typically occurs upon the completion of workshops or training sessions. Contracts are assessed for enforceability and collectability prior to recognition. Fees are non-refundable once the service is delivered.

(iii) Interest revenue

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset.

3. EXPENSES

	2025 \$	2024 \$
a. Personnel services expense		
- Salaries and wages (including recreation leave)	449,900	422,403
- Long service leave	1,683	2,354
- Superannuation	54,643	49,482
- Payroll tax and fringe benefit tax	34,312	27,493
- Workers' compensation insurance	3,439	2,223
	<u>543,977</u>	<u>503,955</u>

• The Board's workers compensation insurance is conducted through the NSW Treasury Managed Fund Scheme (iCare). The insurance premium is determined by the fund manager based on experience with past claims. Insurance premiums are allocated based on share of declared values.

Recognition and Measurement

The Board is an entity that does not directly employ staff. The Department employs staff on behalf of the Board within its personnel services division. As per the Service Level Agreement regarding Personnel Services, expenses relating to these employees are incurred by the Department and reimbursed by the Board on a monthly basis. The expenses include salaries, superannuation, leave entitlements, fringe benefit tax, payroll tax and worker's compensation insurance.

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

	2025 \$	2024 \$
b. Other operating expenses		
- Audit fees (audit of financial statements)	17,888	16,631
- Board/committee member fees	27,425	29,995
- Legal Fees	-	2,000
- Qualification Assessment	4,636	15,268
- Non-Board Member fees	33,474	35,410
- Catering and venue hire	29,678	29,592
- Administration fee ¹	96,857	94,922
- DCS Corporate charge ²	29,912	44,255
- Subscriptions	-	11,900
- Other expenses	7,937	2,112
- Travel and allowances	27,735	23,258
	<u>275,542</u>	<u>305,343</u>

¹Administration fee expense is for administrative support provided by DCS -Spatial Services which includes Employee services, financial services, Information and Communications Technology services, Accommodation, Transport and Enterprise Resource Planning.

²The Department's Corporate Operating Model (COM) charge is the recovery of corporate costs for recruitment, procurement, business partnering support, budgeting, management reporting, financial reporting, expense management, contract reviews, legal advice, vendor contract management, internal audit, performance metrics, accommodation servicing and compliance services.

Recognition and Measurement

Expenses are recorded on an accruals basis as Board receives the goods or services.

Refer to Note 7 for Recognition and Measurement policies

c. Grants

	2025 \$	2024 \$
Grants	5,000	-
	<u>5,000</u>	<u>-</u>

Grants are recorded on an accruals basis when the Board has an obligation for the expenses.

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

4. RELATED PARTY DISCLOSURES

The Board's key management personnel compensations are as follows.

	2025 \$	2024 \$
Short-term employee benefits	27,425	29,995
Post-employment benefits	3,153	3,299
	<u>30,578</u>	<u>33,294</u>

Key Management personnel

During the year, the Board incurred \$30,578 (2024: \$33,294) in respect of key management personnel services provided by the external board members. Other Board Members are remunerated by DCS as the employing agency. The services of the external board members are paid through the monthly cost recovery from DCS.

Other Related Party Transactions

During the year, the Board has entered transactions with other entities that are controlled by NSW Government. These transactions in aggregate are a significant portion of the Board's operating expenses. Please refer below for details of these transactions.

	2025		2024	
Agency/ Nature of Transaction	Transaction Value \$	Net Payable / (Net Receivable) \$	Transaction Value \$	Net Payable /(Net Receivable) \$
Department of Customer Service Personnel services expenses	538,951	(15,482)	503,955	19,732
Administration fee	96,857	-	94,922	-
DCS corporate charge	29,912	-	44,255	-

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

5. CASH AND CASH EQUIVALENTS

a. Cash and cash equivalents

	2025 \$	2024 \$
Cash at bank and on hand	640,558	672,330
	<u>640,558</u>	<u>672,330</u>

For the purposes of the statement of cash flows, cash and cash equivalents consists of cash at bank and cash on hand.

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

	2025 \$	2024 \$
Cash and cash equivalents (per statement of financial position)	640,558	672,330
Closing cash and cash equivalents (per statement of cash flows)	<u>640,558</u>	<u>672,330</u>

Refer to Note 9 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

b. Reconciliation of Net Cash Flows from Operating Activities to Net Result

	2025 \$	2024 \$
Net cash flows from operating activities	(31,772)	(133,219)
Changes in operating assets and liabilities		
Increase/(decrease) in trade and other receivables	15,691	(2,165)
(Increase)/decrease in trade and other payables	(77,926)	(60,625)
Net result	<u>(94,007)</u>	<u>(74,759)</u>

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

6. RECEIVABLES

	2025 \$	2024 \$
Other Receivable (COM Charge)	15,482	-
GST receivable	490	281
	<u>15,972</u>	<u>281</u>

Recognition and Measurement

All 'regular way' purchases or sales of financial assets 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 recognised at fair value and comprise primarily GST-related balances. Given their immaterial nature and short-term settlement, no impairment or amortisation is applied.

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.

7. PAYABLES

	2025 \$	2024 \$
- Accrued expenses	17,557	19,356
- Personnel services	13,911	10,355
- Other creditors	78,047	1,878
	<u>109,515</u>	<u>31,589</u>

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables are disclosed in Note 9.

Recognition and Measurement

These amounts 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.

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

8. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no Contingent Liabilities or Assets as at 30 June 2025 (2024 – nil).

9. FINANCIAL INSTRUMENTS

The Board's principal financial instruments are outlined below. These financial statements arise directly from the Board's operations or are required to finance the Board's operations. The Board does not enter into or trade 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 has 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.

a. Financial instrument categories

Class:	Note	Category	2025 \$ Carrying amount	2024 \$ Carrying amount
Financial assets	5(a)	Amortised cost	640,558	672,330
Cash and cash equivalents				
Receivables ¹	6	Amortised cost	-	-
Financial liabilities	7	Financial liabilities measured amortised cost	109,515	31,589
Payables ²				

Notes:

1. Excludes statutory receivables and prepayments (ie. not within scope of AASB 7)
2. Excludes statutory payables and prepaid enrolment fees (ie. 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.

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

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. Credit risk

Credit risk arises when there is the possibility that the counterparty will default 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.

Credit risk arises from the financial assets of the Board, including cash and receivables. No collateral is held by the Board. The Board has not granted any financial guarantees. Credit risk associated with the Board's financial assets, other than receivables, is managed through the selection of counterparties and establishment of minimum credit rating standards.

Cash and cash equivalents

Cash comprises cash at bank and cash on hand and is considered to be at fair value.

Accounting policy for impairment of trade debtors and other financial assets

Receivables - trade debtors

Receivables comprise GST receivables and trade debtors. No collateral is held by the Board. The Board has not granted any financial guarantees.

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

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

d. Credit risk (continued)

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

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 debtors 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. The Board has assessed that the estimated credit losses for trade debtors as at 30 June 2025 and 30 June 2024 was nil.

e. 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 loans and other advances.

During the current and prior years, there were no defaults of loans payable. 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.

The 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 Treasurer's Direction NSW TC 11/12. For small business suppliers, where terms are not specified, payment is not made 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 Board may automatically pay the supplier simple interest.

BOARD OF SURVEYING AND SPATIAL INFORMATION

Notes to the Financial Statements for the year ended 30 June 2025

e. Liquidity risk (continued)

The following table summarises the maturity profile of the Board's financial liabilities, together with the interest rate exposure.

			Interest Rate Exposure			Maturity Dates		
	Weighted Average Effective Interest Rate %	Nominal Amount \$	Fixed Interest Rate %	Variable interest Rate %	Non-Interest Bearing %	< 1 Year \$	1 – 5 Years \$	> 5 Years \$
2025 Payables	-	109,515	-	-	109,515	109,515	-	-
Total financial liabilities 2025	-	109,515	-	-	109,515	109,515	-	-
2024 Payables	-	31,589	-	-	31,589	31,589	-	-
Total financial liabilities 2024	-	31,589	-	-	31,589	31,589	-	-

Notes:

- The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the entity can be required to pay. The tables include both interest and principal cash flows.

f. 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 exposure to foreign currency risk and does not enter into commodity contracts.

g. Interest rate risk

Exposure to interest rate risk arises primarily through cash facilities. The Board has no direct equity instrument.

A reasonable possible change of +/- 0.5% is used, based on management's judgement. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The Board's exposure to interest risk is set out below.

	Carrying Amount \$	-0.5%		+0.5%	
		Net Result \$	Equity \$	Net Result \$	Equity \$
2025 Cash and cash equivalents	640,558	(3,203)	(3,203)	3,203	3,203
2024 Cash and cash equivalents	672,330	(3,362)	(3,362)	3,362	3,362

BOARD OF SURVEYING AND SPATIAL INFORMATION**Notes to the Financial Statements for the year ended 30 June 2025*****h. Fair value compared to carrying amount***

Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the Statement of Financial Position approximates the fair value because of the short-term nature of the financial instruments.

10. EVENTS AFTER THE REPORTING PERIOD

There are no after balance date events.

END OF AUDITED FINANCIAL STATEMENTS

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