

CHIROPRACTORS REGISTRATION BOARD

OF

WESTERN AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2002

**CHIROPRACTORS REGISTRATION BOARD
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ANNUAL REPORT**
For the year ended 30 June 2002

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CHIROPRACTORS REGISTRATION BOARD OF WESTERN AUSTRALIA

REPORT FOR THE YEAR ENDED 30 JUNE 2002

Pursuant to Section 16C of the *Chiropractors Act 1964*, I report hereunder on the Board's activities for the year 2001/2002.

1. CONSTITUTION

The Chiropractors Registration Board is constituted under the provisions of Section 9 of the *Chiropractors Act 1964* (the Act) as a body corporate.

2. GOALS

The primary goals of the Board are:

- a) to ensure the administration of the Act; and
- b) protect the public from any unprofessional, improper or incompetent practice of chiropractic.

3. FUNCTIONS OF THE BOARD

The Board is directly responsible to the Minister for Health for all matters relating to the administration of the *Chiropractors Act 1964* and the *Chiropractors Registration Board Rules 1966* (the Rules).

The functions of the Board are:-

- to maintain the Register of chiropractors;
- to deal with applications for the registration of chiropractors pursuant to the provisions of the Act and the provisions of *Mutual Recognition (Western Australia) Act 1995*;
- to investigate complaints made in relation to the practice of chiropractic and to take disciplinary action if appropriate;
- to ensure chiropractors are informed of any changes to the Act and the Rules.

4. MEMBERSHIP OF THE BOARD

Membership of the Board is prescribed under Section 7 of the Act.

The Board consists of five members appointed by the Governor and of these:-

- a) one will be a legal practitioner nominated by the Attorney General;
- b) two will be registered Chiropractors nominated in the prescribed manner by the WA Branch of the Chiropractors' Association of Australia;
- c) one will be a registered Chiropractor nominated by the Minister;
- d) one will be a person nominated by the Minister to be a representative of consumer interests.

5. MEMBERS OF THE BOARD

The current Board members are:

Valerie Frazer	Nominated by the Attorney General
R C Scott	Nominated by the Chiropractors' Association of Australia
R Young	Nominated by the Minister for Health
B Goodreid	Nominated by the Minister for Health
K Spencer	Nominated by the Minister for Health

Alternative members:

P Dillon (alternate for R Young)	Nominated by the Chiropractors Association of Australia
A Knight (alternate for B Goodreid)	Nominated by the Minister for Health
B Grant (alternate for R C Scott)	Nominated by the Chiropractors Association of Australia
R Gamble (alternate for K Spencer)	Nominated by the Minister for Health

The Registrar is Mr C D Emmott

6. MEETINGS

During 2001 – 2002 Ten (10) meetings were held with attendance by Board members as follows:

No. of Meetings Attended

Valerie Frazer	6
Stephen Farrell	7
<i>(last meeting as a Board member was on the 18 December 2001)</i>	
Rachel Young	3
<i>(first meeting as a Board member was on the 19 March 2002)</i>	
Bevan Goodreid	10
Robert Scott	10
Ken Spencer	9

7. REGISTER OF CHIROPRACTORS

As at June 30, 2002 there were 243 names on the Register which had been issued with licences to practise in Western Australia during the year then ended. During the year thirty seven (37) applications for registration were approved. Of these twenty three (23) applied under Mutual Recognition with fourteen (14) applying under the Act.

8. REGISTRABLE QUALIFICATIONS

Qualifications recognised by the Board are those obtained from the Royal Melbourne Institute of Technology or from institutions holding prime accredited status in accordance with the Australasian Council on Chiropractic Education (ACCE) requirements. The only other Australian course to have attained prime accredited status by ACCE is that from Macquarie University. In addition, the Board has accepted applicants who have undertaken the clinical proficiency examinations conducted by the Royal Melbourne Institute of Technology provided the proficiency level achieved was equal to that of current graduates from that Institute.

9. FEES

The following are the current registration fees:-

Licence Fee

To practise in Western Australia if the licence is issued during the period from January to June \$187.50

To practice in Western Australia if the licence is issued during the period from July to June \$375.00

Non-practising, out of State members \$100.00

Application Fee \$100.00

Certificate Fee \$30.00

10. AMENDMENTS TO THE ACT AND RULES

There were amendments to the Chiropractors Registration Board Rules 1966 during the year ended 30 June 2002.

Rule 10 (A) was repealed and inserted with the following rule:-

A chiropractor who advertises, or causes to be advertised, any material relating to the chiropractor's practice of chiropractic that –

- (a) is false, misleading or deceptive;*
- (b) creates an unjustified expectation of beneficial treatment; or*
- (c) promotes the unnecessary or inappropriate use of the chiropractor's services.*

Rule 10 B was repealed

Rule 10 C (2) and (3) were repealed

11. PENALTIES

The penalties which the Board may impose on registered chiropractors are reprimand, suspension, cancellation of licence or order the chiropractor to pay a penalty not exceeding \$5,000.

12. COMPLAINTS

During the year the Board dealt with thirteen (13) new complaints against registered chiropractors.

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| a) Complaints regarding breaches of the Advertising Regulations
<i>(The Board considered responses in relation to these complaints and on the basis of undertakings made, resolved that inquiries were not warranted)</i> | 4 |
| b) Complaints referred to the Office of Health Review
<i>(Following consent received by the complainants, in each case the Board has forwarded these matters to the Office of Health Review.)</i> | 4 |
| c) Complaints regarding touting or canvassing for patients
<i>(This was an ongoing complaint received by the Board in which the complainant withdrew his complaint.)</i> | 1 |
| d) Complaints regarding respect of Modesty for the Patient
<i>(A copy of the chiropractor's response to a complaint was sent to the complainant with no reply and accordingly this was not taken any further.)</i> | 1 |
| e) Ongoing Complaints
<i>(Complaints that have been tabled, but not yet resolved, and may go to inquiry)</i> | 3 |

13. CONFERENCES AND MEETINGS

The Australian Conference of Chiropractors and Osteopaths Registration Boards (ACCORB) Conference was held in Perth, WA on the 14-16 September 2001. The Board was represented at the Conference by Dr R Scott, Dr S Farrell, Dr B Goodreid, Mrs V Frazer, Mr K Spencer and Mr C Emmott.

Among the items considered at the ACCORB Conference were:-

- *The creation of a new body the Council on Chiropractic Australia & New Zealand*
- *Examination Process for overseas chiropractors.*
- *Uniform Standards.*
- *Use of Specialist Titles.*
- *Different forms of chiropractic (ie animal chiropractic)*
- *Student Placement.*
- *Internship/Probationary Registration.*

14. PROPOSAL FOR A SINGLE ACCREDITATION BODY FOR AUSTRALIAN AND NEW ZEALAND CHIROPRACTIC COURSES

Following ongoing discussions with the Chiropractic Boards in Australia and New Zealand a single accreditation body was created at the ACCORB Conference in Perth in September. This was named the Council on Chiropractic Australia & New Zealand

15. ASSESSMENT OF OVERSEAS PERSONS FOR SKILLED MIGRATION

The Chiropractors Registration Board has been gazetted as the body responsible for the assessment of overseas persons for skilled migration. This task was previously undertaken by NOOSR who has been devolving this process to professional bodies, where appropriate. We have sent out 4 applications for the assessment process during 2001/2002, none have been returned.

16. ACCESS/ADMINISTRATION

The Office of the Board is located at:-

Address:

2nd Floor

15 Rheola Street

WEST PERTH WA 6005

Telephone: (08) 9321 8499

Facsimile: (08) 9481 3686

Correspondence to the Board should be addressed to:-

The Registrar

Chiropractors Registration Board

PO Box 263

WEST PERTH WA 6872

Registrar: Mr Colin D Emmott

Assistant: Ms Tanya Holmes

REGISTRAR

DATE

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT BY THE REGISTRAR
FOR THE YEAR ENDED 30 JUNE 2002**

I, Colin Emmott, the Registrar of the Chiropractors Registration Board of Western Australia, hereby state that in my opinion:

1. (a) the accompanying financial report as set out on pages 10 to 18, presents fairly the financial position of the Chiropractors Registration Board of WA as at 30 June 2002 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
- (b) At the date of this statement, there are reasonable grounds to believe that the Board will be able to pay its debts as and when they fall due.
2. During the financial year the Board has:
 - (a) kept such accounting records as correctly record and explain its transactions and financial position;
 - (b) so kept its accounting records that true and fair accounts of the Board can be prepared from time to time; and
 - (c) so kept its accounting records that the accounts of the Board can be conveniently and properly audited.
3. The accounts have been properly prepared by a competent person.

Colin Emmott - Registrar

Date

INDEPENDENT AUDIT REPORT
For the year ended 30 June 2002

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF FINANCIAL PERFORMANCE**

FOR THE YEAR ENDED 30 JUNE 2002

	<i>Note</i>	<i>2002</i>	<i>2001</i>
		\$	\$
REVENUE			
<i>Ordinary activities:</i>			
Annual licence fees		82,152	72,396
Application fees		4,300	2,600
Certificate fees		1,320	810
Interest		7,681	8,830
Sundry income		323	220
		<hr/>	<hr/>
		95,776	84,856
		<hr/>	<hr/>
EXPENSES			
Secretarial and administration fees		39,800	36,000
Legal, inquiry and complaint Costs		3,274	3,209
Printing, postage and stationery		3,014	2,546
Australian Council on Chiropractic Education – contribution		7,392	3,498
Other expenses from ordinary activities		22,155	25,918
		<hr/>	<hr/>
		75,635	71,171
		<hr/>	<hr/>
Surplus from ordinary activities before income tax expense		20,141	13,685
Income tax expense	1(b)	-	-
		<hr/>	<hr/>
Net surplus attributable to the Board	2	20,141	13,685
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2002**

	<i>Note</i>	<i>2002</i> \$	<i>2001</i> \$
CURRENT ASSETS			
Cash assets		233,191	188,647
Receivables & Other	3	2,140	2,906
TOTAL CURRENT ASSETS		<u>235,331</u>	<u>191,553</u>
NON-CURRENT ASSETS			
Intangibles	4	1,500	-
TOTAL NON-CURRENT ASSETS		<u>1,500</u>	<u>-</u>
TOTAL ASSETS		<u>236,831</u>	<u>191,553</u>
CURRENT LIABILITIES			
Payables	5	80,241	55,103
TOTAL CURRENT LIABILITIES		<u>80,241</u>	<u>55,103</u>
TOTAL LIABILITIES		<u>80,241</u>	<u>55,103</u>
NET ASSETS		<u>156,590</u>	<u>136,450</u>
EQUITY			
Accumulated surplus	2	156,590	136,450
TOTAL EQUITY		<u>156,590</u>	<u>136,450</u>

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2002**

	<i>Note</i>	<i>2002</i>	<i>2001</i>
		\$	\$
Cash flows from operating activities			
Receipts from registrants		104,651	121,054
Interest received		8,187	8,324
Payments to suppliers		(75,562)	(86,471)
Goods and services tax recovered		7,268	3,409
		<hr/>	<hr/>
Net cash provided by operating activities	6	44,544	46,316
		<hr/>	<hr/>
Net increase in cash held		44,544	46,316
Cash at the beginning of the financial year		188,647	142,331
		<hr/>	<hr/>
Cash at the end of the financial year		233,191	188,647
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Chiropractors Act 1964.

The financial report covers the Chiropractors Registration Board of Western Australia as an individual entity. The Board is incorporated in Western Australia under the Chiropractors Act 1964.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Board in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

a) Income and Expense Recognition

Licence fees are brought to account as income on a time expiry basis under the accruals method of accounting.

Expenses are brought to account under the accruals method of accounting in the year incurred.

b) Taxation

The income of the Chiropractors Registration Board of Western Australia is exempt from tax pursuant to Section 24AQ of the Income Tax Assessment Act 1997.

c) Goods and Services Tax

Revenue and expenditure is stated net of the amount of the goods and services tax (GST).

The Australian Taxation Office has advised and ruled that registration fees are exempt from GST. The Board, however, pays GST on its supplies and obtains credit refunds quarterly upon lodgement of its Business Activity Statement.

d) Registrars Fees Expense

This expenditure represents the Board's administration and secretarial fees budgeted and approved by the Board and paid as a retainer for year ended 30 June 2002. It includes the provision of fully serviced office facilities such as management and administration together with accounting, secretarial staff, typing, computer facilities, telephone attendance, reception, public access, rental for office space and meeting facilities, newsletter, educational presentations, attendance at professional conventions and sub-committee meetings.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

	<i>2002</i>	<i>2001</i>
	\$	\$
2. ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the financial year	136,449	122,764
Net surplus attributable to the year	20,141	13,685
	156,590	136,449
3. RECEIVABLES		
Sundry debtors	565	1,844
Goods and services tax recoverable	1,511	492
Accrued interest	64	570
	2,140	2,906
4. INTANGIBLES		
Website Costs	1,500	-
	1,500	-
5. PAYABLES		
Creditors and accruals	15,856	7,275
Fees received in advance	64,385	47,828
	80,241	55,103
6. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET SURPLUS ATTRIBUTABLE TO THE BOARD		
Net surplus after income tax	20,141	13,685
Changes in assets and liabilities:		
Decrease/(increase) in receivables	506	(2,842)
Increase in payables	23,898	35,473
	44,544	46,316

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

	2002	2001
	\$	\$
7. AUDITORS' REMUNERATION		
Audit of the financial report	1,022	686
Other services	-	-
8. RELATED PARTY INFORMATION		
(a) The names of the persons who were members of the Chiropractors Registration Board of Western Australia at any time during the financial year are:-		
Ms V Frazer		
Mr S Farrell		
Mr B Goodreid		
Mr R C Scott		
Mr K Spencer		
(b) Remuneration		
Aggregate income received, or due and receivable by the members of the Board from the Board	6,691	5,023
	6,691	5,023

9. SEGMENT REPORTING

The Board operates as a statutory registration body within Western Australia.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

10. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The Board's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	<i>Weighted Average Effective Interest Rate</i>		<i>Floating Interest Rate</i>		<i>Fixed Interest Rate Maturing Within 1 Year</i>	
	<i>2002</i>	<i>2001</i>	<i>2002</i>	<i>2001</i>	<i>2002</i>	<i>2001</i>
	%	%	\$	\$	\$	\$
FINANCIAL ASSETS						
Cash	1.80	2.3	73,191	58,647	-	-
Short Term Deposits	4.83	4.71	-	-	160,000	130,000
TOTAL FINANCIAL ASSETS			58,647	160,000	130,000	-
FINANCIAL LIABILITIES						
			-	-	-	-

b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The Board does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Board.

c) Net Fair Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

11. EMPLOYEES

	<i>Number</i>	<i>Number</i>
Number of employees at balance date	-	-

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

12. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor
15 Rheola Street
WEST PERTH WA 6005

WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2002

	2002	2001
	\$	\$
INCOME		
Interest	7,681	8,830
Licence fees	82,152	72,396
Application fees	4,300	2,600
Certificate fees	1,320	810
Sundry income	323	220
	95,776	84,856
Less:		
EXPENSES		
Auditors' remuneration	1,022	686
Australian Council on Chiropractic Education – Contribution	7,392	3,498
Bank charges	1,387	453
Board member fees	6,691	5,023
Conference expenses	7,076	16,818
Courier	1,577	897
Entertainment expenses	-	671
General expenses	334	586
Legal, inquiry & complaint costs	3,274	3,209
Meeting Expenses	3,423	-
Postage & petty cash	442	609
Printing & stationery	2,572	1,937
Registrars fees	39,800	36,000
Telecommunications	645	784
	75,635	71,171
OPERATING SURPLUS FOR THE YEAR	20,141	13,685