

CHIROPRACTORS REGISTRATION BOARD

OF

WESTERN AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2008

**CHIROPRACTORS REGISTRATION BOARD
OF WESTERN AUSTRALIA
ANNUAL REPORT**
For the year ended 30 June 2008

TABLE OF CONTENTS

	PAGE
Board's Report	(3)
Statement by the Registrar	(11)
Independent Audit Report	(12)
Income Statement	(14)
Balance Sheet	(15)
Statement of Changes in Equity	(16)
Cash Flow Statement	(17)
Notes to the Financial Statements	(18)
Auditors' Disclaimer	(23)
Detailed Income and Expenditure Statement	(24)

CHIROPRACTORS REGISTRATION BOARD OF WESTERN AUSTRALIA

REPORT FOR THE YEAR ENDED 30 JUNE 2008

Pursuant to Section 25 of the *Chiropractors Act 2005*, I report hereunder on the Board's activities for the year 2007/2008.

1. CONSTITUTION

The Chiropractors Registration Board of Western Australia is established by the Chiropractors Act 2005 (the Act) which was proclaimed on 3 July 2007. The Board is a body corporate and exercises the powers, authorities, duties and functions imposed on it by the Act and Rules determined from time to time.

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 2005* and the *Chiropractors Regulations 2007* (the Rules).

The functions of the Board are:-

- (a) to advise the Minister on matters to which this Act applies;
- (b) to administer the scheme of registration under Part 4;
- (c) to support and promote public education and research in relation to the practice of chiropractic;
- (d) to monitor education in chiropractic, and provide advice on that education to the Minister and to any other person or body involved in that education;
- (e) to promote and encourage —
 - (i) the continuing education of chiropractors in the practice of chiropractic; and
 - (ii) increased levels of skill, knowledge and competence in the practice of chiropractic;
- (f) to perform other functions that are conferred on the Board under this Act or any other Act.

4. MEMBERSHIP OF THE BOARD

Membership of the Board is prescribed under Section 6 of the Act.

The Board consists of 8 members appointed by the Minister, of whom —

- (a) 6 are to be chiropractors;
- (b) one is to be a person who has knowledge of and experience in representing the interests of consumers; and
- (c) one is to be a legal practitioner.

Each member of the Board is to be a natural person.

5. MEMBERS OF THE BOARD

The current Board members are:

F Vernon	Nominated by the Attorney General
D Herron	Nominated by the Chiropractors' Association of Australia
R Young	Nominated by the Chiropractors' Association of Australia
B Goodreid	Nominated by the Minister for Health
A Scott	Nominated by the Minister for Health
J Cramer	Nominated by the Minister for Health
A Powlesland	Nominated by the Minister for Health
S Pallister	Nominated by the Minister for Health

Dr Stefan Pallister retired from the Board on 31 March 2008 and a replacement Board Member had not been appointed by the Minister for Health as at 30 June 2008.

The Registrar is Mr C D Emmott.

6. MEETINGS

During 2007 – 2008 eight (8) meetings were held with attendance by Board members as follows:

	No. of Meetings Attended
Fiona Vernon	8
Rachel Young	8
Bevan Goodreid	8
Stefan Pallister	5
Doug Herron	8
A Scott	8
A Powlesland	8
J Cramer	4

7. REGISTER OF CHIROPRACTORS

As at June 30, 2008 there were 312 names on the Register which had been issued with licences to practise in Western Australia during the year then ended. During the year twenty (20) applications for registration were approved. Of these, nine (9) applied under Mutual Recognition with eleven (11) applying under the Act. There have been a number of queries from overseas chiropractors and these have all been referred to Ms Debby Ramsay at the Council on Chiropractic Education Australasia (CCEA) regarding the examination.

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 with the CCEA. In addition, the Board has accepted applicants who have undertaken the clinical proficiency examinations conducted by the CCEA and have obtained a Certificate of Attainment from that organisation.

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 \$225.00

To practice in Western Australia if the licence is issued during the period from July to June \$450.00

Application Fee \$150.00

Restoration Fee \$75.00

10. AMENDMENTS TO THE ACT AND RULES

10.1 Act & Rules

The Chiropractors Act 2005 was proclaimed on 3 July 2007.

10.2 State Administration Tribunal

With effect from January 2005 a new State Government tribunal has taken over some of the disciplinary functions of the Board.

The creation of the new tribunal will deal with the determination of Inquiries, the appeal process, dispute resolution and handling of professional disciplinary matters.

10.3 State Records Act 2000

Under Section 19 of the State Records Act 2000 the Board is required to have a Record Keeping Plan ("RKP") in place. The RKP provides an accurate reflection of the record keeping program of the Board and must be complied with by the Board and its staff.

The RKP for the Board has been approved by the State Records Commission until 2008.

In accordance with Standard 2 Principle 6 of the Act:

1. The efficiency and effectiveness of the Board's record keeping systems are evaluated on a regular basis and will be evaluated at the time of the review of the RKP.
2. The Board conducts a recordkeeping training program for staff involved in records management, covering topics such as the Board's obligations under the Act, procedures regarding creation, management and disposal of records.
3. The efficiency and effectiveness of the record keeping training program is reviewed every 6 months.
4. The Board's induction program addresses employees' roles and responsibilities in regard to their compliance with the RKP.

10.4 Freedom of Information

Part 5 of the Freedom of Information Act 1992 requires the Board to prepare, publish and maintain an up to date Information Statement.

Copies of the Information Statement can be obtained from the Board's office free of charge or can be downloaded from the Board's website.

No requests for release of information under the Freedom of Information Act have been received by the Board during the year.

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 a number of new complaints against registered chiropractors.

- a) One (1) complaints alleging that a Chiropractor failed to communicate and explain his technique to a patient.
(This matter is currently under investigation.)
- b) One (1) complaint alleging that an unregistered chiropractor was treating patients under the occupation as a spinal therapist.
(This matter was investigated with the matter closed due to Board having no power to prosecute.)
- c) One (1) SAT application made in relation to a Chiropractor over servicing patients.
(Matter is closed.)
- d) One complaint that an unregistered person was practising as a Chiropractor.
(This matter is currently under investigation.)

13. CONFERENCES AND MEETINGS

The Australian Conference of Chiropractors Registration Boards (ACCRB) Conference was held in Christchurch, New Zealand on 12 and 13 September 2008. The Board was represented at the Conference by Dr B Goodreid, Dr A Scott, Dr A Powlesland and Mr C Emmott.

Among the items considered at the ACCRB Conference are:-

- National Registration
- Code of Practice
- Continuing Professional Development
- Accreditation of Overseas Programmes
- Continued funding of CCEA

14. COUNCIL ON CHIROPRACTIC EDUCATION AUSTRALASIA

The Council on Chiropractic Education Australasian Inc (CCEA) was incorporated on 27 February 2003. The Council was formed to encompass the activities of two separate organisations within Australia, namely the Australasian Council of Chiropractic Education (ACCE) and the Joint Education Committee of Participating Registration Boards (JEC).

The main functions of the CCEA are;

- to undertake accreditations in relation to Australian and New Zealand Chiropractic Programs; and
- to undertake competency assessments of overseas trained chiropractors to ensure they are safe and competent to practise in Australia and New Zealand.

The Council has the following objects contained within its Constitution and Rules:

- to assess and accredit chiropractic undergraduate and postgraduate courses;
- to advise and make recommendations regarding statutory accreditation, approval or prescription;
- to develop, advocate and maintain valid and reliable accreditation standards of processes to assess the suitability and quality of chiropractic courses and to judge the success of provider institutions in ongoing development, implementation and evaluation of those course goals and outcomes;
- to develop and conduct competency assessments and advise on the suitability of chiropractors to practise in Australasia;
- to advise and make recommendations in relation to chiropractic education and uniform standards of practice and regulation of chiropractors in Australasia;
- to establish and maintain relationships with bodies or organisations in other countries having objects and functions, in whole or in part, similar to the objects and function of the Council; and
- to ensure that the Council achieves its purpose and objects.

The current membership of the Council is as follows, with each member nominating a Councillor to represent it:

- the Chiropractors and Osteopaths Board of the Australian Capital Territory;
- the Chiropractic Board of New Zealand;
- the Chiropractors and Osteopaths Board of the Northern Territory;
- the Chiropractors Board of Queensland;
- the Chiropractors Board of South Australia;
- the Chiropractors and Osteopaths Board of Tasmania;
- the Chiropractors Registration Board of Victoria;
- the Chiropractors Board of Western Australia;
- the Chiropractors Association of Australia;
- the New Zealand Chiropractic Association;

or each of their successors in law.

The Council's membership also includes two nominated Councillors representing Australian and New Zealand Chiropractic Teaching Institutions and two laypersons.

15. MURDOCH UNIVERSITY

A chiropractic course was established at Murdoch University in 2003. The Board is currently working with representatives from the Chiropractic School of Murdoch University and from the CAA (WA branch) on developing Fieldwork Placement Guidelines for students. The Registrar has been requested by the Chiropractic School at Murdoch to present to the first year and final year students on aspects of the Act and Rules.

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 4940

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 Kylie Reichelt

Applications for registration and other board forms and information can be downloaded from the Board's website at www.chiroboard.wa.gov.au



REGISTRAR

2nd December 2008

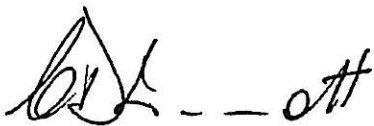
Date

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT BY THE REGISTRAR
FOR THE YEAR ENDED 30 JUNE 2008**

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 14 to 23, presents fairly the financial position of the Chiropractors Registration Board of WA as at 30 June 2008 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

2nd December 2008

Date



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INDEPENDENT AUDITOR'S REPORT TO THE REGISTRANTS OF THE CHIROPRACTORS REGISTRATON BOARD OF WESTERN AUSTRALIA

Report on the financial report

We have audited the accompanying financial report of the Chiropractors Registration Board of Western Australia, which comprises the balance sheet as at 30 June 2008 and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the Registrar.

The Board's and Registrar responsibility for the financial report

The Board and Registrar of the entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Chiropractors Act 1964. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards, which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used



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and the reasonableness of accounting estimates made by the Board and Registrar, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we complied with applicable independence requirements of the Australian professional ethical pronouncements

Auditor's opinion

In our opinion:

- a the financial report of the Chiropractors Registration Board of Western Australia is in accordance with the Chiropractors Act 1964, including:
 - i giving a true and fair view of the company's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
 - ii complying with Australian Accounting Standards (including the Australian Accounting Interpretations)

GRANT THORNTON (WA) PTY LTD
Chartered Accountants

J.W VIBERT
Director

Date *2 December 2008*

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	<i>Note</i>	<i>2008</i> \$	<i>2007</i> \$
REVENUE			
Annual licence fees		121,738	106,675
Application fees		8,100	6,500
Certificate fees		60	1,980
Restoration fees		150	-
Interest		9,289	8,733
Sundry income		6,040	-
Recoveries		-	3,000
		145,377	126,888
EXPENSES			
Secretarial and administration fees		66,250	59,500
Legal, inquiry and complaint Costs		8,221	29,627
Printing, postage and stationery		7,331	3,706
Australian Council on Chiropractic Education – contribution		6,549	6,324
Other expenses		40,467	31,849
		128,818	131,006
Surplus before income tax expense		16,559	(4,118)
Income tax expense	1(b)	-	-
Net surplus attributable to the Board	2	16,559	(4,118)

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
BALANCE SHEET AS AT 30 JUNE 2008**

	<i>Note</i>	2008 \$	2007 \$
CURRENT ASSETS			
Cash & cash equivalent assets	4	276,758	208,420
Trade & other receivables	3	7,156	6,932
TOTAL CURRENT ASSETS		<u>283,914</u>	<u>215,352</u>
TOTAL ASSETS		<u>283,914</u>	<u>215,352</u>
CURRENT LIABILITIES			
Trade & other payables	5	161,188	109,185
TOTAL CURRENT LIABILITIES		<u>161,188</u>	<u>109,185</u>
TOTAL LIABILITIES		<u>161,188</u>	<u>109,185</u>
NET ASSETS		<u>122,726</u>	<u>106,167</u>
EQUITY			
Accumulated surplus	2	122,726	106,167
TOTAL EQUITY		<u>122,726</u>	<u>106,167</u>

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2008**

	<i>Note</i>	<i>Accumulated Surplus</i>	<i>Total</i>
		\$	\$
Balance as at 1 July 2006		110,285	110,285
Net surplus (deficit) for the period		(4,118)	(4,118)
Balance as at 1 July 2007		106,167	106,167
Net surplus (deficit) for the period		16,559	16,559
Balance as at 30 June 2008	2	122,726	122,726

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	<i>Note</i>	<i>2008</i> \$	<i>2007</i> \$
Cash flows from operating activities			
Receipts from registrants		188,160	135,175
Interest received		9,349	8,743
Payments to suppliers		(141,135)	(139,895)
Goods and services tax recovered		11,964	11,789
Net cash provided by operating activities	6	68,338	15,812
Net increase in cash held		68,338	15,812
Cash at the beginning of the financial year		208,420	192,608
Cash at the end of the financial year		276,758	208,420

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 2008**

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, Australian Accounting Interpretations 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 following is a summary of the basis of preparation and 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.

Reporting Basis and Conventions

The financial report of the Dental Board of Western Australia as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entity.

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

Accounting Policies

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) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
2. ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the financial year	106,167	110,285
Net surplus attributable to the year	16,559	(4,118)
	<hr/>	<hr/>
Accumulated surplus at the end of the financial year	122,726	106,167
	<hr/> <hr/>	<hr/> <hr/>
3. TRADE & OTHER RECEIVABLES		
Prepaid Expenses	2,625	2,625
Sundry receivables	1,235	1,355
Goods and services tax recoverable	3,296	2,892
Accrued interest receivable	-	60
	<hr/>	<hr/>
	7,156	6,932
	<hr/> <hr/>	<hr/> <hr/>
4. TRADE & OTHER PAYABLES		
Cash at bank and on hand	423,402	364,825
Short-term bank deposits	451,053	440,205
	<hr/>	<hr/>
	874,455	805,030
	<hr/> <hr/>	<hr/> <hr/>
5. TRADE & OTHER PAYABLES		
Creditors and accruals	30,863	31,810
Fees received in advance	130,325	77,375
	<hr/>	<hr/>
	161,188	109,185
	<hr/> <hr/>	<hr/> <hr/>
6. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET SURPLUS ATTRIBUTABLE TO THE BOARD		
Net surplus after income tax	16,559	(4,118)
Changes in assets and liabilities:		
Decrease/(increase) in receivables	180	(513)
Decrease/(increase) in GST receivable	(404)	(230)
Decrease/(increase) in payables	52,003	20,673
	<hr/>	<hr/>
Net cash provided by operating activities	68,338	15,812
	<hr/> <hr/>	<hr/> <hr/>

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
7. AUDITORS' REMUNERATION		
Audit of the financial report	1,860	1,110
8. KEY MANAGEMENT PERSONNEL		
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 J Cramer		
Dr B Goodreid		
Dr D Herron		
Prof S Pallister		
Dr A Powlesland		
Mr K Spencer		
Dr A Scott		
Dr R Young		
Mrs F Vernon		
b) Remuneration		
Aggregate income received, or due and receivable by the members of the Board from the Board	9,360	9,569
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 2008

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>Non-Interest Bearing</i>	
	<i>2008</i>	<i>2007</i>	<i>2008</i>	<i>2007</i>	<i>2008</i>	<i>2007</i>	<i>2008</i>	<i>2007</i>
	<i>%</i>	<i>%</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>
FINANCIAL ASSETS								
Cash	2.16	1.50	152,425	87,530	-	-	-	-
Short Term Deposits	6.14	5.89	-	-	124,333	120,890	-	-
TOTAL FINANCIAL ASSETS			152,425	87,350	124,333	120,890	-	-
FINANCIAL LIABILITIES								
Trade Payables and Accruals			-	-	-	-	30,863	31,810
TOTAL FINANCIAL LIABILITIES			-	-	-	-	30,863	31,810

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 impairment, as disclosed in the balance sheet 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) Liquidity Risk

The Board manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

d) Net Fair Values

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

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA**
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

10. FINANCIAL INSTRUMENTS (Cont'd)

e) Sensitivity analysis

The sensitivity analysis below has been determined on the basis of the change in interest rates taking place at the beginning of the financial year and held constant during the reporting period. At the reporting date, if interest rates had been 50 basis points higher or lower and all other variables were held constant, the Boards net surplus for the year ended 30 June 2008 and net assets as at that date would have increased or reduced by approximately \$1,384. (2007: 1,042).

f) Capital Risk Management

The Board's management of capital risk is by way of holding cash funds in a major Australian banking institution that is regulated by APRA. Funds that are surplus to immediate operating requirements are held in fixed interest term deposits with a maturity date of no more than 1 year.

11. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS

At the date of this report, there were a number of Accounting Standards and Interpretations that were issued but not yet effective, however the Board anticipates that the adoption of these Standards and Interpretations in future reporting periods will have no material impact on the Board.

12. EMPLOYEES

Number

Number

Number of employees at balance date

-

-

13. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor

15 Rheola Street

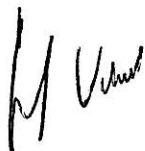
WEST PERTH WA 6005

AUDITORS' DISCLAIMER

The additional financial data presented on page 28 is in accordance with the books and records of The Chiropractors Registration Board of Western Australia which have been subject to the auditing procedures applied in our statutory audit of the Board for the period ended 30 June 2008. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy of reliability is given.

In accordance with our Firm policy, we advise that neither the Firm nor any member or employee of the Firm undertakes responsibility arising in any way whatsoever to any person in respect of such data, including any errors or omissions therein, arising through negligence or otherwise however caused.

GRANT THORNTON (WA) PTY LTD
Chartered Accountants



J. W. Vibert
Director

Dated *2 December 2008*
Perth, Western Australia

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
INCOME		
Interest	9,289	8,733
Licence fees	121,738	106,675
Application fees	8,100	6,500
Certificate fees	60	1,980
Restoration fees	150	-
Sundry income	40	-
Recoveries	6,000	3,000
	145,377	126,888
Less:		
EXPENSES		
Auditors' remuneration	1,860	1,110
Australian Council on Chiropractic Education – Contribution	6,549	6,324
Awards	500	660
Bank charges	1,308	1,112
Board member fees	9,360	9,569
Catering	1,392	682
Conference expenses	18,632	11,811
Consultants	1,333	324
Entertainment	915	1,371
Insurance	3,080	3,087
Legal, inquiry & complaint costs	8,221	29,627
Parking	17	13
Postage & petty cash	2,655	1,540
Printing & stationery	4,676	2,166
Registrars fees	66,250	59,500
Sundry Expenses	400	95
Telecommunications	1,670	2,015
	128,818	131,006
OPERATING PROFIT FOR THE YEAR	16,559	(4,118)