

**CHIROPRACTORS REGISTRATION BOARD
OF
WESTERN AUSTRALIA**

ANNUAL REPORT

FOR THE PERIOD ENDED

17 OCTOBER 2010

**CHIROPRACTORS REGISTRATION BOARD
OF WESTERN AUSTRALIA
ANNUAL REPORT**
For the period ended 17 October 2010

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CHIROPRACTORS REGISTRATION BOARD OF WESTERN AUSTRALIA

REPORT FOR THE YEAR ENDED 30 JUNE 2010

Pursuant to Section 25 of the *Chiropractors Act 2005*, I report hereunder on the Board's activities for the year 2009/2010.

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 members of the Board during the period of this report 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 |
| Associate Professor J Cooley | Nominated by the Minister for Health |

The Registrar is Mr C D Emmott.

6. MEETINGS

During the period ended 17 October 2010, three (3) meetings were held with attendance by Board members as follows:

| | No. of Meetings Attended |
|--------------|-------------------------------------|
| F Vernon | 2 |
| R Young | 3 |
| B Goodreid | 3 |
| D Herron | 3 |
| A Scott | 2 |
| A Powlesland | 2 |
| J Cramer | 3 |

7. REGISTER OF CHIROPRACTORS

a) Chiropractors Act 2007

Applications for registration under the Chiropractors Act 2007 were approved for 5 persons whose names were entered in the Register.

b) Mutual Recognition

Applications for registration under the Mutual Recognition Act (WA) 2001 were approved for 4 persons whose names were entered in the Register.

c) Trans Tasman Mutual Recognition Applications

No applications were received under the Trans Tasman Mutual Recognition Act (WA) 2007.

d) Registered Chiropractors

426

8. REGISTRABLE QUALIFICATIONS

Qualifications recognised by the Board are as follows:

| | |
|---|---|
| Macquarie University | Bachelor of Chiropractic/Master of Chiropractic |
| RMIT University (Bundoora Campus) | Bachelor of Applied Science (Clinical Science) /Bachelor of Chiropractic Science <i>(previously Bachelor of Applied Science (Chiropractic))</i> Bachelor of Applied Science (Complementary Medicine)/Master of Clinical Chiropractic Bachelor of Health Science (Chiropractic)/ Master of Clinical Chiropractic |
| Murdoch University | Bachelor of Science (Chiropractic)/ Bachelor of Chiropractic |
| New Zealand College of Chiropractic | Bachelor of Chiropractic |
| Council on Chiropractic Education Australasia Inc. (CCEA) | Certificate of Attainment |

9. FEES

The following are the current registration fees:-

Licence Fee

Article I. 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 Administrative Tribunal

With effect from January 2005 the State Administrative Tribunal ("SAT") has taken over some of the disciplinary functions of the Board.

SAT deals 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 2009.

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. GENERAL

The Board has continued to be heavily involved in preparations for national registration.

The planned date for implementation was 1 July 2010 subject to legislation passing through the WA Parliament. On 30 June 2010 the Board received advice from the Acting Minister for Health that the legislation would not be passed in time and WA would, therefore, not enter national registration at the same time as the rest of the country. The Acting Minister for Health also advised that the earliest possible date for entry into the national scheme would be 18 October 2010, however, (again) this will be subject to the legislation passing through the WA Parliament in time.

12. PENALTIES

The penalties which the Board may impose on registered chiropractors in relation to disciplinary matters are as follows:

Section 60

- Caution or reprimand
- Accept an Undertaking
- Impose a penalty not exceeding \$2,500
- Order payment of costs
- To make an allegation about the complaint to the State Administrative Tribunal

Section 79 - Powers of the State Administrative Tribunal

- Decline to make an Order
- Amend the Register
- Caution or reprimand
- Additional Services for free
- Pay for additional services
- Refund the amount of any fees paid

- Impose conditions on Chiropractor
- Require the person to undertake educational or clinical courses
- Require the person to seek implement advice
- Penalty not exceeding \$25,000
- Order the person's registration be cancelled and the removal of name from the Register
- Suspension of name

13. COMPLAINTS

During the year the Board dealt with a number of new complaints against registered chiropractors.

- One (1) complaint in relation to advertising on a chiropractor's letterhead where the chiropractor was holding himself out to be a specialist.
(This matter was investigated by the Board and due to the Chiropractors undertaking the Board did not take further action. The matter is closed.)
- One (1) complaint in relation to a chiropractor charging a fee to a patient (friend) following the chiropractors initial advice that the treatment would be no charge.
(This matter is currently under investigation.)
- One (1) complaint in relation to a chiropractor not complying with the registration requirements of holding PI Insurance.
- The Board determined that a condition would be imposed on the chiropractors registration being that prior to recommencing practice as a chiropractor in Western Australia, the chiropractor is required to; obtain PI Insurance; and provide the Board with a Statutory Declaration confirming he/she has obtained PI Insurance.
(This matter is closed.)
- One (1) SAT application made in relation to a Chiropractor acting incompetently and improperly when providing treatment to the patient.
(This matter is currently with the Board's Solicitors.)
- One (1) SAT application made in relation to a Chiropractor over servicing patients.
(Chiropractor ordered to pay a fine and costs by monthly instalments.)
- One (1) complaint made in relation to a Chiropractors advertisement in a local paper.
(This matter was investigated by the Board and due to the undertaking the Board did not take further action. The matter is closed.)
- One (1) SAT application made in relation to a Chiropractor acting improperly contrary to Section 48(b)(iii) of the Act.
(This matter is currently with the Board's Solicitors.)

14. CONFERENCES AND MEETINGS

- The Australian Conference of Chiropractors Registration Boards (ACCRB) Conference was held in Tasmania on Saturday 20 March 2010. The Board was represented at the Conference by Dr B Goodreid, Dr D Herron and Mr C Emmott.

Among the items considered at the ACCRB Conference are:-

- National Registration
- Transitional Issues for Boards with National Registration Scheme

15. COUNCIL ON CHIROPRACTIC EDUCATION AUSTRALASIA

The Council on Chiropractic Education Australasian Inc (CCEA) was incorporated on 27 February 2003.

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.

16. MURDOCH UNIVERSITY

A chiropractic course was established at Murdoch University in 2003. The Board has recently finalised 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 on an annual basis by the Chiropractic School at Murdoch to present to the first year and final year students on aspects of the Act and Rules.

17. ACCESS/ADMINISTRATION

The Office of the Board is located at:-

Address:

Level 4

130 Stirling Street

PERTH WA 6000

Telephone: (08) 9227 7655

Facsimile: (08) 9227 7944

Correspondence to the Board should be addressed to:-

The Registrar

Chiropractors Registration Board

PO Box 8124

PERTH BC WA 6849

Registrar: Mr Colin D Emmott

Assistant: Mrs Kylie Lethlean



REGISTRAR

22 August 2011

Date

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT BY THE REGISTRAR
FOR THE PERIOD ENDED 17 OCTOBER 2010**

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 15 to 27, presents fairly the financial position of the Chiropractors Registration Board of WA as at 17 October 2010 and its performance for the period 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 period 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 22/08/11



10 Kings Park Road
West Perth WA 6005
PO BOX 570
West Perth WA 6872

T +61 8 9480 2000
F +61 8 9322 7787
E info.wa@au.gt.com
W www.grantthornton.com.au

Independent Auditor's Report To the Registrants of Chiropractors Registration Board of Western Australia

We have audited the accompanying financial report of the Chiropractors Registration Board of Western Australia (the "Board"), which comprises the statement of financial position as at 17 October 2010, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period ended on that date, a summary of significant accounting policies and other explanatory notes to the financial statements and the statement by the Registrar.

Responsibility of the Board and Registrar for the financial report

The Board and Registrar 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 2005. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are 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 controls relevant to the Board's and Registrar's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of

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accounting policies used and the reasonableness of accounting estimates made by the Board, 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 have complied with the applicable independence requirements of the Accounting Professional and Ethical Standards Board.

Auditor's Opinion

In our opinion,

- a the financial report of Chiropractors Registration Board of Western Australia
 - i presents fairly, in all material respects, the Board's financial position as at 17 October 2010 and of its performance and cash flows for the period then ended ; and
 - ii complies with Australian Accounting Standards (including the Australian Accounting Interpretations) and the relevant legislation.

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

J W Vibert
Director – Audit & Assurance

Perth, 22 August 2011

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**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 17 OCTOBER 2010**

| | <i>Note</i> | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> |
|--|-------------|--------------------|--------------------|
| | | \$ | \$ |
| REVENUE | | | |
| Annual license fees | | 57,469 | 176,475 |
| Application fees | | 1,425 | 10,500 |
| Restoration fees | | 225 | 975 |
| Interest | | 2,251 | 8,261 |
| Fines received | | - | 11,000 |
| | | 61,370 | 207,211 |
| EXPENDITURE | | | |
| Secretarial and administration fees | | 48,975 | 82,780 |
| Legal, inquiry and complaint costs | | 16,509 | 42,733 |
| Printing, postage and stationery | | 1,802 | 8,623 |
| Council on Chiropractic Education Australasia – contribution | | - | 14,172 |
| Other expenses | | 19,353 | 53,660 |
| | | 86,639 | 201,968 |
| Surplus/(deficit) before income tax expense | | (25,269) | 5,243 |
| Income tax expense | 1(b) | - | - |
| TOTAL COMPREHENSIVE PROFIT/(LOSS) FOR THE PERIOD | 2 | (25,269) | 5,243 |

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF FINANCIAL POSITION
AS AT 17 OCTOBER 2010**

| | <i>Note</i> | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> |
|----------------------------------|-------------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash & cash equivalent assets | 3 | 257,861 | 317,576 |
| Trade & other receivables | 4 | 12,368 | 18,671 |
| TOTAL CURRENT ASSETS | | <u>270,229</u> | <u>336,247</u> |
| TOTAL ASSETS | | <u>270,229</u> | <u>336,247</u> |
| CURRENT LIABILITIES | | | |
| Trade & other payables | 5 | 152,467 | 193,216 |
| TOTAL CURRENT LIABILITIES | | <u>152,467</u> | <u>193,216</u> |
| TOTAL LIABILITIES | | <u>152,467</u> | <u>193,216</u> |
| NET ASSETS | | <u>117,762</u> | <u>143,031</u> |
| EQUITY | | | |
| Accumulated surplus | 2 | 117,762 | 143,031 |
| TOTAL EQUITY | | <u>117,762</u> | <u>143,031</u> |

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 17 OCTOBER 2010**

| | <i>Accumulated Surplus</i> | <i>Total</i> |
|--------------------------------------|--------------------------------|--------------|
| | \$ | \$ |
| Balance as at 1 July 2009 | 137,788 | 137,788 |
| Net surplus for the period | 5,243 | 5,243 |
| Balance as at 30 June 2010 | 143,031 | 143,031 |
| Net deficit for the period | (25,269) | (25,269) |
| Balance as at 17 October 2010 | 117,762 | 117,762 |

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

| | <i>Note</i> | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> |
|---|-------------|--------------------|--------------------|
| | | \$ | \$ |
| Cash flows from operating activities | | | |
| Receipts from registrants | | 15,435 | 221,726 |
| Interest received | | 2,251 | 9,721 |
| Payments to suppliers | | (80,052) | (228,018) |
| Goods and services tax recovered | | 2,651 | 19,976 |
| Net cash provided/(used) by operating activities | 6 | (59,715) | 23,405 |
| Net increase/(decrease) in cash held | | (59,715) | 23,405 |
| Cash at the beginning of the financial period | | 317,576 | 294,171 |
| Cash at the end of the financial period | 3 | 257,861 | 317,576 |

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

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 2005.

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 2005.

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.

Significant Accounting Judgements, Estimates and Assumptions

The Board has not made any significant accounting judgements, estimates or assumptions in the process of applying the Board's accounting policies for the period.

Reporting Basis and Conventions

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) Income Tax

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.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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 period ended 17 October 2010. 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.

e) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, cash includes cash at banks and investments in money market instruments.

f) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the registration board during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

g) Adoption of New and Revised Accounting Standards

During the current period, the registration board has adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these Standards had no impact on the recognition, measurement and disclosure of certain transactions.

h) Accounting Period

With the effect from 18 October 2010, the activities of the Board were transferred to the Chiropractors Registration Board of Australia and the assets and liabilities of the Board transferred to the Australian Health Practitioner Agency (Refer to Note 14). This annual report is therefore for the period 1 July 2010 to 17 October 2010. The comparative balances are for the year ended 30 June 2010.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

| | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> |
|--|--------------------|--------------------|
| | \$ | \$ |
| 2. ACCUMULATED SURPLUS | | |
| Accumulated surplus at the beginning of the financial period | 143,031 | 137,788 |
| Net surplus/(deficit) attributable to the period | (25,269) | 5,243 |
| Accumulated surplus at the end of the financial period | 117,762 | 143,031 |
| 3. CASH & CASH EQUIVALENTS | | |
| Cash at bank and on hand | 257,861 | 141,214 |
| Short-term bank deposits | - | 176,362 |
| | 257,861 | 317,576 |
| RECONCILIATION OF CASH | | |
| Cash at the end of the financial period as shown in the Statement of Cash Flows and Statement of Financial Position comprises: | | |
| Cash at bank – Commercial cheque A/C | 257,861 | 141,214 |
| Cash at bank – Term deposits | - | 176,362 |
| | 257,861 | 317,576 |
| 4. TRADE & OTHER RECEIVABLES | | |
| Prepaid expenses | 1,732 | 2,667 |
| Sundry receivables | 1,853 | 5,685 |
| Goods and services tax recoverable | 5,783 | 1,319 |
| Accrued fines receivable | 3,000 | 9,000 |
| | 12,368 | 18,671 |
| 5. TRADE & OTHER PAYABLES | | |
| Creditors and accruals | 17,522 | 13,652 |
| Fees received in advance | 134,945 | 179,564 |
| | 152,467 | 193,216 |

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

| | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> |
|---|--------------------|--------------------|
| | \$ | \$ |
| 6. CASH FLOW INFORMATION | | |
| Recognition of cash flow from operations with net surplus/(deficit) after income tax expense | | |
| Net surplus/(deficit) after income tax expense | (25,269) | 5,243 |
| Changes in assets and liabilities: | | |
| Decrease/(increase) in receivables | 10,767 | (11,103) |
| Decrease/(increase) in GST receivable | (4,464) | 1,048 |
| (Decrease)/increase in payables | (40,749) | 28,217 |
| Net cash provided/(used) by operating activities | (59,715) | 23,405 |
| 7. AUDITORS' REMUNERATION | | |
| Audit of the financial report | 3,500 | 3,250 |

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 period are:-

| | |
|-----------------|---------------|
| Mr B Goodreid | Mr D Herron |
| Mr A Powlesland | Mrs F Vernon |
| Ms R Young | Mrs A Scott |
| Mrs J Cramer | Prof J Cooley |

- b) **Remuneration of Board Members**

| | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> |
|---|--------------------|--------------------|
| | \$ | \$ |
| Aggregate income received, or due and receivable by the members of the Board from the Board | 8,447 | 10,910 |

9. SEGMENT REPORTING

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

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

10. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The Board's exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows.

b) Liquidity Risk

Liquidity risk arises from the possibility that the board might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The board manages risk through the following mechanisms:

- pre-paring forward-looking cash flow analysis in relation to its operational, investing and financing activities;
- only investing surplus cash with major financial institutions; and
- proactively monitoring the recovery of unpaid subscriptions.

The table below reflects an undiscounted contractual maturity analysis for financial assets and liabilities.

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed.

Financial liability and financial assets maturity analysis

| | <i>Within 1 Year</i> | | <i>1 to 5 Years</i> | | <i>Over 5 Years</i> | | <i>Total</i> | |
|--|------------------------|------------------------|---------------------|-------------|---------------------|-------------|------------------------|------------------------|
| | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> | <i>2011</i> | <i>2010</i> | <i>2011</i> | <i>2010</i> | <i>17 Oct 2010</i> | <i>30 Jun 2010</i> |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Financial assets | | | | | | | | |
| Cash and cash equivalents | 257,861 | 141,214 | - | - | - | - | 257,861 | 141,214 |
| Trade and other receivables | 12,368 | 18,671 | - | - | - | - | 12,368 | 18,671 |
| Short term deposits | - | 176,362 | - | - | - | - | - | 176,362 |
| Total anticipated inflows | 270,229 | 336,247 | - | - | - | - | 270,229 | 336,247 |
| Financial liabilities | | | | | | | | |
| Trade payables and accruals | 17,522 | 13,652 | - | - | - | - | 17,522 | 13,652 |
| Total contractual outflows | 17,522 | 13,652 | - | - | - | - | 17,522 | 13,652 |
| Net inflow on financial instruments | 252,707 | 322,595 | - | - | - | - | 252,707 | 322,595 |

c) 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 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.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

10. FINANCIAL INSTRUMENTS (Cont'd)

d) 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.

e) Financial Risk Management

The Board's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable and investments in a public unit trust.

i. Treasury Risk Management

The Board meets on a regular basis to analyse financial risk exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the Board in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

Risk management policies are approved and reviewed by the Board on a regular basis. These include the use of credit risk policies and future cash flow requirements.

ii. Financial Risk Exposures and Management

The main risks the Board is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

11. CAPITAL MANAGEMENT

The Board members control the capital of the Board in order to maintain a good debt-to-equity ratio to ensure that the Board can fund its operations and continue as a going concern.

The Board's debt and capital includes financial liabilities, supported by financial assets.

There are no externally imposed capital requirements. The Board members effectively manage the Board's capital by assessing the association's financial risks and adjusting its capital structure in response to changes in these risks and in the market. These responses include the management of debt.

There have been no changes in the strategy adopted by the Board to control the capital of the Board since the prior year. This strategy is to ensure that there is sufficient cash to meet trade and sundry payables and borrowings.

The gearing ratios for the period ended 17 October 2010 and for the year ended 30 June 2010 are as follows:

| | Note | 17 Oct 2010 | 30 Jun 2010 |
|--------------------------------|------|-------------|-------------|
| | | \$ | \$ |
| Total borrowings | | - | - |
| Less cash and cash equivalents | | 257,861 | 317,576 |
| Net debt | | 257,861 | 317,576 |
| Total equity | | 117,762 | 143,031 |
| Total capital | | 375,623 | 460,607 |
| Gearing ratio | | 2.190 | 2.220 |

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 17 OCTOBER 2010**

12. 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.

13. EMPLOYEES

Number *Number*

Number of employees at balance date

-

-

14. SUBSEQUENT EVENTS

Transfer of Board's Assets and Liabilities

Under Section 295 of the Health Practitioner Regulation National Law Act 2009, the assets and liabilities of the Board as at 18 October 2010 were transferred to the Australian Health Practitioner Agency on that day. The funds are to be kept by the Agency in an Agency Fund for the Chiropractic Board of Australia.

15. BOARD DETAILS

The principal place of business of the Board is:

Level 4
130 Stirling Street
PERTH WA 6000

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 17 October 2010. 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 AUDIT PTY LTD
Chartered Accountants



J W Vibert
Director – Audit & Assurance

Dated 22 August 2011
Perth, Western Australia

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD ENDED 17 OCTOBER 2010**

| | 17 Oct 2010 \$ | 30 Jun 2010 \$ |
|--|-------------------|-------------------|
| REVENUE | | |
| Interest | 2,251 | 8,261 |
| Licence fees | 57,469 | 176,475 |
| Application fees | 1,425 | 10,500 |
| Restoration fees | 225 | 975 |
| Fines received | - | 11,000 |
| | 61,370 | 207,211 |
| Less: | | |
| EXPENDITURE | | |
| Auditors' remuneration | 3,500 | 3,250 |
| Awards | 400 | 1,310 |
| Bank charges | 802 | 2,151 |
| Board member fees | 8,447 | 10,910 |
| Catering | 645 | 2,588 |
| Conference expenses | 2,262 | 25,960 |
| Consultants | 160 | 146 |
| Council of Chiropractic Education Australasia – Contribution | - | 14,172 |
| Entertainment | 2,011 | 1,021 |
| Insurance | 935 | 3,130 |
| Legal, inquiry & complaint costs | 16,509 | 42,733 |
| Parking | - | 44 |
| Postage & petty cash | 360 | 1,028 |
| Printing & stationery | 1,442 | 7,595 |
| Registrars fees | 48,975 | 82,780 |
| Sundry Expenses | - | 502 |
| Telecommunications | 191 | 2,648 |
| | 86,639 | 201,968 |
| OPERATING PROFIT/(LOSS) FOR THE PERIOD | (25,269) | 5,243 |

COMPLAINTS ASSESSMENT COMMITTEE

ANNUAL REPORT

to the

**CHIROPRACTORS REGISTRATION BOARD
OF
WESTERN AUSTRALIA**

1 July 2010 to 17 October 2010

Following the proclamation of the Chiropractors Act 2005, in accordance with section 49(1) the Board appointed the Complaints Assessment Committee (**Committee**) on 15 May 2007.

The following Board Members were appointed to the Committee:

Dr Doug Herron - elected under section 50(2)(a).
Ms Fiona Vernon – elected under section 50(2)(b)
Dr Rachel Young – elected under section 50(2)(c)

Ms Vernon was appointed Chairman of the Committee.

Complaints Received

As at 1 July 2010 the Committee was investigating 2 complaints.

During the period from 1 July 2010 to 17 October 2010 3 complaints were received.

The Committee met to consider the complaints on hand on the following occasions:

4 August 2010
9 September 2010
7 October 2010

Complaints in Progress

- (a) a complaint alleging a chiropractor acted improperly by failing to maintain patient modesty and privacy whilst purporting to provide treatment to the patient's groin area and failed to keep adequate records of treatment.

The Committee recommended to the Board that the matter be referred to the State Administrative Tribunal.

- (b) a complaint alleging a chiropractor advised a patient that the chiropractic treatment would be performed at no charge. Some time later the chiropractor invoiced the patient for the treatment.

Investigation of this complaint was ongoing as at 17 October 2010.

- (c) a complaint in relation to allegedly misleading newspaper advertising by a chiropractor.

The Committee investigated the complaint and wrote to the chiropractor concerned. The chiropractor expressed remorse and apologised for the confusion caused. The chiropractor also undertook to amend the advertising to remove reference to the allegedly misleading material. In light of this the Committee determined to take no further action.

- (d) a complaint alleging a chiropractor over-serviced a patient, used inappropriate comments whilst treating the patient and demonstrated an open leg stretch inappropriately whilst treating a patient.

The Committee investigated the complaint and determined that the complaints

were without substance.

- (f) a complaint alleging a chiropractor made adjustments to a patient's knees without the patient's consent and after the patient requested that her knees be left alone.

Investigation of this complaint was ongoing as at 17 October 2010.

Signed for and on behalf of the Complaints Assessment Committee.



CHAIRMAN

8 September 2011

DATE