

**DENTAL BOARD OF WESTERN AUSTRALIA**

**ANNUAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2005**

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# OFFICE OF THE BOARD

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***BOARD MEMBERS:***

Dr John Owen (President)  
Dr Holly Edwards  
Dr Graeme Ewers  
Dr Michael McGuinness  
Dr David Neesham  
Ms Leonie Forrest  
Ms Marie Louise Matthews

***REGISTRAR:***

Mr Wayne Clark

***SECRETARY TO REGISTRAR:***

Ms Kylie Reichelt

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**ANNUAL REPORT**  
*For the year ended 30 June 2005*

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# PRESIDENT'S ADDRESS

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In January 2005, the State Administrative Tribunal (SAT) undertook the responsibility to hear serious cases of professional misconduct for medical, paramedical and non-medical registration Boards and Agencies.

The key principle is that if the Dental Board deems that the matter before it is of a serious nature which has the potential to lead to removal or suspension from the register, then the matter will be referred to the SAT for independent adjudication. If the matter is of a less serious nature, unlikely to lead to a restriction of practice, then the Dental Board may offer the practitioner (including dental auxiliaries) the choice of whether the matter be dealt with by the Board or by the SAT. The practitioner is required to nominate his or her preference within fourteen days.

If the matter is dealt with by the Board, the powers of penalty under Section 30 (2a) of the Act are the following:

- i) Censure;
- ii) Fine not exceeding \$2,500;
- iii) Order that the person give an undertaking; and
- iv) Order that the person's particulars in the Register be amended.

In essence, the powers of the State Administrative Tribunal are similar to those of the Board, however the Tribunal can additionally order that the person be suspended from practice generally, or from performance of any specified operation, service or act of dentistry for a period of up to 12 months. SAT Hearings and outcomes, with identities revealed, are listed in the daily press.

The process by which the Dental Board hears a matter has altered significantly with the key points listed below.

- The process will not be a formal Inquiry.
- You may attend with or without any assisting party.
- It is likely that the Board will be represented by a panel of three Board members including the Chairman of the Board.
- The proceedings will not be voice recorded.
- There will be an opportunity for open discussion with the panel on the allegations in the Complaint.

Registrants who read the accompanying financial statements will observe that the Board has again operated at a loss this year. As you may be aware, there has been no increase in Board fees for a very significant period of time. The last increase to annual license fees was in 1996. The Board has not been able to determine when the fees for sundry (one off) charges were last revised however, it is considerably in excess of 10 years.

The Board made a submission to the Minister for Health which has been approved to significantly increase registration fees as of the 1<sup>st</sup> of January, 2006. The Board has assessed fees for one off charges on a cost recovery basis. The increase in Dental Auxiliary fees includes a \$15.00 contribution per registrant to the Australian Dental Council (ADC) in line with the introduction of its fee for auxiliaries throughout Australia. The Dental Board had previously absorbed the \$15.00 per dentist registrant since it was first introduced in 1997. This contribution supports the very valuable work that is undertaken by the ADC.

I remind registrants that approximately sixty (60) registrants were removed from the Register on the 21<sup>st</sup> of February, 2005 for non payment of annual license fees. It is a registrant's responsibility to ensure his or her postal address is correct. So often the excuse is simply a change of postal address, use of old practice address, sale of practice, travel or study leave overseas etc. Apart from the increased fee for restoration to the Register of \$150 (dentist) and \$100 (Auxiliary) plus \$12.00 per month, the biggest concern is that you are not covered by professional insurance during the lapsed period and this is not in yours, or the public's best interest.

It is appropriate that I express a number of areas of concern of the Board in this message.

The Board is concerned at the increasing use of sedation (intravenous and oral) for relatively minor dental procedures, numerous sessions over a course of treatment and provision of minimal recovery facilities. The Board has been in very close and productive dialogue with the Department of Health and the Australian Dental Association in this area. The Board opposed registration of Dental Surgeries as we did not believe that this was in the overall best interest of the public but does actively support the regulation of any practitioner who administers sedation. Practitioners must be able to demonstrate training and knowledge through formal education similar to the requirements laid down in New South Wales. A copy of this can be obtained through our office.

The Board continues to be disappointed with the standard of record keeping. Poor records are unprofessional and are often an additional charge raised by the Board in conjunction with the primary complaint lodged by a patient. Every practitioner must strive for ideal records. There is no such thing as a perfect record but it is obvious that if significant discrepancies in the recording of details of a case are observed, then the conclusion is invariably that the practitioner did not consider or prioritise these matters in their diagnosis and treatment planning or management of the case. This readily introduces the question of carelessness or incompetence, should a misadventure occur. A revised summary guide on Dental Records will soon be available on the Dental Board's website or through our published orange booklet.

It is a professional responsibility that all practitioners ensure they maintain high standards of infection control procedures in their practices. Early last year the Australian Government Department of Health and Ageing produced a document titled "Infection Control Guidelines for the Prevention of Transmission of Infectious Diseases in Health Care Setting, January 2004". This document can be accessed online at <http://www.icg.health.gov.au>

Since 1992, the Board has utilized the National Health and Medical Research Council's document titled "Guides for the Prevention of Transmission of Viral Infection in Dentistry" as its minimum standards document. This document was significantly updated in 1996 and minimally in 1998. The Policy of the Board is currently under review but registrants are directed to the above documents at this stage.

As advised by the Chief Pharmacist of the Department of Health, Botox® (Botulinum Toxin) is included in Schedule 4 of the Poisons Act and can be used by a dentist provided its use can be described as being within the practice of dentistry. Currently, the Board has corresponded with numerous parties to determine if in fact use of Botox for perioral or facial wrinkles/cosmetics is in fact an act of dentistry and thus can be legally provided by a dentist. It is essential all Dentists and health care professionals can demonstrate adequate training and competency before undertaking any new procedure. The Board is currently considering its guideline on this issue.

Finally, Registrants are reminded that currently all practice business names have to be registered with DOCEP and the Dental Board of Western Australia (section 56). Although Dental Board business registration does not require renewal, it is subject to your business registration with DOCEP being renewed every one or three years. The Board will undertake an active review of compliance with Section 56 in the new year. Remember again, currently only a dentist can own the business name and it is an offence for the new owner to use the name prior to obtaining the Board's approval in the case of a sale of a practice or the formation or dissolution of a partnership.

As always my greatest respect and appreciation for my Board Colleagues, Ms Leonie Forrest, Dr Holly Edwards, Ms Marie Matthews, Dr Graeme Ewers, Dr Michael McGuinness, Dr David Neesham and our registrar Mr Wayne Clark and his two great assistants Kim and Kylie for their enormous contribution to the public and the profession.

**JOHN R OWEN**  
**PRESIDENT**

**DENTAL BOARD OF WA**

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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

*For the year ended 30 June 2005*

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*The Dental Board of Western Australia has pleasure in submitting its Annual Report for the year ended 30 June 2005.*

### 1. THE BOARD

#### 1.1 Members of the Board

The members of the Board as at the date of this Report are:-

Dr John Owen (President)  
Dr Holly Edwards  
Dr Graeme Ewers  
Dr Michael McGuinness  
Dr David Neesham  
Ms Leonie Forrest  
Ms Kerri Boase-Jelinek (resigned 20 September 2004)  
Ms Marie Louise Matthews (appointed 7 December 2004)

The above members of the Board other than Ms Matthews were appointed by the Minister of Health for a three year term on 14 October 2003, expiring on 31 October 2006. Ms Matthews was appointed for a term expiring on 31 October 2006.

#### 1.2 Board Meetings

Eleven meetings of the Board were held during the year.

### 2. THE REGISTER

#### 2.1 Statistics

##### **Registration of Dentists, Dental Therapists, School Dental Therapists and Dental Hygienists**

As at 30 June 2005 the numbers of Registered Practitioners were as follows:

Dentists	1,142
Dental Therapists	277
Dental Hygienists	183
School Dental Therapists	208

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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

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*For the year ended 30 June 2005*

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### 2.2 Additional qualifications

The following additional qualifications were recorded in the Register during the year.

PD 1295	BALL, Jennifer	FICD
PD 413	EWERS, Graeme	FICD 2004
PD 1684	YU, Yunxi	MDS Sc UWA 2004
PD 2370	MAYFIELD, Lisa Jane Alice	D. Odont Lund 1998

### 2.3 Specialists

The Register records the following specialists as at the date of this report:

#### Endodontists (10)

Abbott, PVA  
Cardaci, SC  
Davis, MF  
Hansen, MG  
Intaralaks, S  
Lee, MT  
Sakalo, L  
Sandler, AB  
Silbert, TM  
Yu, YC

#### Oral & Maxillofacial Surgeons (16)

Adler, EA	Greenberg HC
Alberghini, M	Gregory, DJ
Allan, BP	Kakulas, EG
Bennet, KR	Morlet-Brown KE
Bishop, RG	Purcell, CAH
Booth, DR	Reed, BE
Down, MJ	Rosenberg, I
Eggleston, DJ	Williamson, RA

#### Orthodontists (55)

Arnold, D	Goonewardene, MS	Manaf, M
Brogan, WF	Greenway, SA	Mezger, KA
Brooks, CR	Grusd, H	Murphy, KE
Brudenell, G	Hall, FM	Orloff, CA
Carrington, DR	Hay, JJ	Owen, JR
Cayley, AS	Heagney, PA	Pang, KW
Chan, BK	Holmes, HD	Razza, JM
Chan, CH	Huezo, AR	Rogers, DJ
Chin, JTH	Huxtable, KR	Saich, S
Cook, RG	Kalafatas, AJ	Sandham, JA
Deves, PM	Kandasamy, S	Savundra, AK
Dillon, PI	Kwong, SS	Savundra, AW
Faulkner, RK	Lam, TYW	Scott, CR
Felstead, BJ	Lee, KP	Sim, CM
Gan, WC	Leonard, SD	Singer, SL

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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

*For the year ended 30 June 2005*

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### Orthodontists (Cont'd)

Southall, PJ  
Stamatis, JJ  
Swann, JI  
Tien, PCJ  
Todres, JI  
Von Thomann, J  
Wholley, CJ  
Williams, VW  
Wilson, DM  
Wong, FCK

### Paediatric Dentists (5)

Gregory, PJ  
Johnston, T  
Readman, PM  
William, V  
Winters, JC

### Prosthodontists (11)

Connor, JNE	Lazar, E
Ecker, GA	McNamara, DC
Halliday, KG	Mincham, WA
Henry, PJ	Payne, JAB
Johnson, CM	Shepherd, BG
Lander, ID	

### Periodontists (17)

Andrews, DP	Lee, TK
Bower, RC	Mayfield, LJA
Calder, DM	McCarthy, JF
Childs, RJ	McElhinney, GA
De Jesus, L	Newnham, IA
Gairns, SB	Radny, NR
Gale, KM	Swain, JR
Heitz, F	Tan, AES
Hinton, M	

## 3. INQUIRIES

During the year, the Board concluded three Inquiries in terms of Section 30 of the Act.

Prior to the establishment of the State Administrative Tribunal, Section 30 of the Dental Act 1939 provided that the Board, may, after the due Inquiry, impose one or more of the following penalties upon a dentist found guilty of a charge(s) laid under this provision of the Act:

- *name to be struck off the Register (ie disqualification from practice);*
- *censure;*
- *impose conditions limiting practice, require the dentist to undertake additional training, etc;*
- *impose a fine of up to \$2,000;*
- *require the dentist to contribute towards the costs of the Inquiry.*



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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

*For the year ended 30 June 2005*

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The Act provided that the dentist may appeal any decision by the Board to the Supreme Court of Western Australia. The following is a brief summary of the Inquiries concluded during the year under these provisions.

### ***Inquiry (No. 1)***

#### *Allegation*

Misconduct in a professional respect by reason of carelessness and/or incompetence through the failure to diagnose and/or detect root absorption during Orthodontic treatment, failure to diagnose skeletal discrepancy and failure to properly diagnose and manage the patient's condition.

#### *Decision*

The practitioner pleaded guilty to the complaint.

The practitioner was:

- i) censured;
- ii) required to undertake a continuing education course in dental trauma;
- iii) fined \$2000; and
- iv) ordered to pay the legal costs of the Inquiry (\$15,946).

### ***Inquiry (No. 2)***

#### *Allegation*

Misconduct in a professional respect by reason of carelessness and/or incompetence in failing to recognise that a tooth 11 and not tooth 12 was the source of pain, extracting a tooth 12 instead of tooth 11 and failing to keep satisfactory clinical records.

#### *Decision*

The Board found the allegations proved.

The practitioner was:

- i) censured
- ii) fined \$1,500; and
- iii) ordered to pay the legal costs of the Inquiry (\$15,347).

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# DENTAL BOARD OF WESTERN AUSTRALIA

## BOARD'S REPORT

*For the year ended 30 June 2005*

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### *Inquiry (No. 3)*

#### *Allegation*

Misconduct in a professional respect by reason of improper conduct arising from the rendering of fees for services that were not provided and pursuing a patient for payment for services where the patient had informed the practitioner that the services were not wanted and incompetence arising from the standard of treatment provided.

#### *Decision*

The Board found the allegations proved.

The practitioner was:

- i) required to enter into an undertaking to only provide crown and bridgework under a regime of supervision approved by the Board and thereafter only with the written approval of the Board,
- ii) fined \$2,000; and
- iii) ordered to pay the legal costs of the Inquiry (\$26,624).

## **4. STATE ADMINISTRATIVE TRIBUNAL**

The State Administrative Tribunal commenced operations in January 2005. The penalties that can be imposed by the State Administrative Tribunal ("SAT") are similar to the penalties that can be imposed by the Board with the exception being that the SAT can order that a practitioner be suspended from or struck off the Register. The Board no longer has these powers.

During the year the Board referred two matters to SAT. The matters are yet to be heard by SAT.

## **5. COUNSELLING SESSIONS**

Where there is insufficient evidence for the Board to hold an Inquiry or refer the matter to SAT pursuant to Section 30 of the Act but there are grounds for the counselling of the dental practitioner in relation to the treatment plan and/or lack of adequate patient communication, the Board will arrange for the dentist to be counselled.

During the year ended 30 June 2005, the Board conducted one counselling session.

## **6. COMPLAINTS**

During the year, the Board received 31 formal complaints.

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**DR JOHN R OWEN**  
**PRESIDENT**

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**WAYNE CLARK**  
**REGISTRAR**

21 November 2005

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# DENTAL BOARD OF WESTERN AUSTRALIA

## ANNUAL REPORT

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*For the year ended 30 June 2005*

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### INDEPENDENT AUDIT REPORT

*For the year ended 30 June 2005*

### TO THE REGISTRANTS OF THE DENTAL BOARD OF WESTERN AUSTRALIA

#### SCOPE

##### **The financial report and Board's responsibility**

The financial report comprises the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Accompanying Notes to the Financial Statements for The Dental Board Of Western Australia for the year ended 30 June 2005.

The Board is responsible for the preparation and fair presentation of the financial report in accordance with the Dental Act 1939. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

##### **Audit Approach**

We conducted an independent audit in order to express an opinion to the registrants of the Dental Board. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Dental Act 1939 and compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Board's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.


While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

##### **Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

In our opinion, the financial report of the Dental Board Of Western Australia presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of The Dental Board Of Western Australia as at 30 June 2005, and the results of its operations and its cash flows for the year then ended.

**BENTLEYS MRI PERTH PTY LTD****JW VIBERT****Director**

Dated at West Perth, Western Australia this 6<sup>th</sup> day of December 2005

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 30 JUNE 2005**

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	<i>Note</i>	<i>2005</i> \$	<i>2004</i> \$
REVENUE			
<i>Ordinary activities:</i>			
Registration and licence fees		222,972	213,930
Inquiry costs recovered		58,217	14,121
Interest		24,742	24,321
Other income		2,972	5,729
		308,903	258,101
EXPENSES			
Secretarial and administration fees		172,652	140,500
Inquiry and legal costs		85,674	71,100
Australian Dental Council		16,815	16,260
Printing, postage and stationery		9,291	13,979
Board members' fees		14,903	13,023
Other expenses from ordinary activities		17,432	13,607
		316,767	268,469
Deficit from ordinary activities before income tax expense		(7,864)	(10,368)
Income tax expense	1(a)	-	-
Net deficit attributable to the Board	2	(7,864)	(10,368)

The accompanying notes form part of this financial statement

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2005**

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	<i>Note</i>	<i>2005</i> \$	<i>2004</i> \$
CURRENT ASSETS			
Cash assets		460,216	508,356
Receivables	3	51,091	20,669
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		511,307	529,025
		<hr/>	<hr/>
TOTAL ASSETS		511,307	529,025
		<hr/>	<hr/>
CURRENT LIABILITIES			
Payables	4	134,354	144,208
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		134,354	144,208
		<hr/>	<hr/>
TOTAL LIABILITIES		134,354	144,208
		<hr/>	<hr/>
NET ASSETS		376,953	384,817
		<hr/>	<hr/>
EQUITY			
Accumulated surplus	2	376,953	384,817
		<hr/>	<hr/>
TOTAL EQUITY		376,953	384,817
		<hr/>	<hr/>

The accompanying notes form part of this financial statement

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2005**

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	<i>Note</i>	2005 \$	2004 \$
<b>Cash flows from operating activities</b>			
Inflows from activities		282,159	261,433
Interest received		25,215	23,867
Payments to suppliers		(355,514)	(269,224)
<b>Net cash (used in)/provided by operating activities</b>	<b>5</b>	(48,140)	16,076
Net (decrease)/increase in cash held		(48,140)	16,076
Cash at the beginning of the financial year		508,356	492,280
<b>Cash at the end of the financial year</b>		460,216	508,356

The accompanying notes form part of this financial statement

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**DENTAL BOARD OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2005**

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**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 Dental Act 1939.

The financial report covers the Dental Board of Western Australia as an individual entity. The Board is incorporated in Western Australia under the Dental Act 1939.

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.

Inquiry costs recoverable are brought to account as income in the financial year in which the Board issues a notice to a registered Dentist under which any Inquiry costs are recoverable.

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

**b) Taxation**

The income of the Dental 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).



**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2005**

	2005 \$	2004 \$
<b>2. ACCUMULATED SURPLUS</b>		
Accumulated surplus at the beginning of the financial year	384,817	395,185
Net (deficit)/surplus attributable to the year	(7,864)	(10,368)
Accumulated surplus at the end of the financial year	376,953	384,817
<b>3. RECEIVABLES</b>		
Reimbursement of Inquiry costs due	46,971	20,334
Less: Provision for non-recovery	(5,000)	(7,334)
	41,971	13,000
Goods and services tax recoverable	6,888	4,964
Accrued interest	2,232	2,705
	51,091	20,669
<b>4. PAYABLES</b>		
Creditors and accruals	27,729	38,596
Fees received in advance	106,625	105,612
	134,354	144,208
<b>5. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET RESULT ATTRIBUTABLE TO THE BOARD</b>		
Net deficit after income tax	(7,864)	(10,368)
Non cash flows in surplus from ordinary activities: (Decrease)/increase in provision for doubtful debts	(2,334)	(666)
Changes in assets and liabilities: Decrease/(increase) in receivables	(28,088)	1,117
Increase/(decrease) in payables	(9,854)	25,993
Net cash (used by)/ provided by operating activities	(48,140)	16,076
<b>6. AUDITORS' REMUNERATION</b>		
Audit of the financial report	1,000	1,000
Other services	-	-

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2005**

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**7. RELATED PARTY INFORMATION**

- (a) The names of the persons who were members of the Dental Board of Western Australia at any time during the financial year are:-

Dr J R Owen  
Ms K Boase-Jelinek  
Dr H Edwards  
Dr G Ewers  
Ms L Forrest  
Dr M McGuinness  
Dr D Neesham  
Ms M Matthews

(b) <b>Remuneration</b>	<i>2005</i>	<i>2004</i>
	\$	\$
Aggregate income received, or due and receivable by the members of the Board from the Board	14,903	13,023
	=====	=====

**8. SEGMENT REPORTING**

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

**9. 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>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004</i>
	%	%	\$	\$	\$	\$	\$	\$
<b>FINANCIAL ASSETS</b>								
Cash	2.00	2.00	30,216	58,356	-	-	-	-
Short Term Deposits	5.48	5.44	-	-	430,000	450,000	-	-
Receivables			-	-	-	-	51,091	20,669
<b>TOTAL FINANCIAL ASSETS</b>			30,216	58,356	430,000	450,000	51,091	20,669
<b>FINANCIAL LIABILITIES</b>								
Payables			-	-	-	-	27,729	38,596

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2005**

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**9. FINANCIAL INSTRUMENTS (cont'd)**

**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.

**10. EMPLOYEES**

*Number*

*Number*

Number of employees at balance date

-

-

**11. ADOPTION OF AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS**

The Board is currently preparing for the transition to the Australian Equivalents to International Financial Reporting Standards (AIFRS) effective for financial years commencing on or after 1 January 2005. The application of AIFRS will be reflected in the Board's financial statements for the year ending 30 June 2006.

On first time adoption of AIFRS, comparatives for the year ended 30 June 2005 are required to be restated. The majority if not all adjustments will be made retrospectively against retained earnings at 1 July 2004.

The Board is assessing the significance of these changes and preparing for their implementation. The Board is of the opinion that the adoption of AIFRS will have no material impact on the Board's accounting policies.

**12. BOARD DETAILS**

The principal place of business of the Board is:

2<sup>nd</sup> Floor  
15 Rheola Street  
WEST PERTH WA 6005

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**DENTAL BOARD OF WESTERN AUSTRALIA**  
**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2005**

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	<i>2005</i>	<i>2004</i>
	\$	\$
<b>INCOME</b>		
Interest	24,742	24,321
Registration and licence fees	222,972	213,930
Fines	2,552	5,329
Other income	420	400
Inquiry costs recovered	58,217	14,121
	<hr/> 308,903	<hr/> 258,101
<b>Less:</b>		
<b>EXPENSES</b>		
Auditors' remuneration	1,000	1,000
Australian Dental Council	16,815	16,260
Bank charges and costs	2,361	2,999
Board members' fees	14,903	13,023
Conference expenses	3,543	1,483
Courier	1,821	1,620
Donations & prizes	175	175
General expenses	4,521	2,499
Inquiry & legal costs	85,674	71,100
Insurance	2,908	2,742
Printing, postage & stationery	9,291	13,979
Secretarial & administration fees	172,652	140,500
Telecommunications	1,103	1,089
	<hr/> 316,767	<hr/> 268,469
<b>OPERATING DEFICIT FOR THE YEAR</b>	<hr/> (7,864)	<hr/> (10,368)