

DENTAL BOARD OF WESTERN AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2007

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 Marie Louise Matthews
Ms Maree Crouch

REGISTRAR:

Mr Wayne Clark

SECRETARY TO REGISTRAR:

Ms Kylie Reichelt

DENTAL BOARD OF WESTERN AUSTRALIA
ANNUAL REPORT
For the year ended 30 June 2007

TABLE OF CONTENTS

	PAGE
President's Report	(1)
Board's Report	(4)
Independent Audit Report	(10)
Income Statement	(12)
Balance Sheet	(13)
Statement of Changes in Equity	(14)
Cash Flow Statement	(14)
Notes to the Financial Statements	(15)
Detailed Income and Expenditure Statement	(19)

PRESIDENT'S ADDRESS

On behalf of the Board, I am pleased to present the Annual Report for the year ended 30 June 2007.

1. Board Participation

As always, I sincerely thank my fellow Board members, Ms Marie Matthews, consumer representative, Ms Maree Crouch, legal representative, and Dr's Holly Edwards, Graeme Ewers, Michael McGuinness and David Neesham for their dedication and commitment to the Dental Board of Western Australia. Our Registrar, Mr Wayne Clark, ably assisted by Kylie Reichelt and staff at HLB Mann Judd, continue to provide very professional support and management for the Board and its Members. This is absolutely essential as Board Members continue to receive minimal remuneration for their time, effectively only receiving a meeting sitting fee. This amount represents approximately 5% of the Board's annual budget. With an anticipated increase from seven to eleven or twelve Board Members under the Dental Bill 2005, revision of fees to Board members needs to occur. This would significantly increase total payments, but this should be able to be absorbed into our current license fee structure.

2. External Network

It is important to acknowledge the assistance provided to the Board by all external parties, including government agencies such as the Legal & Legislative Services Division of the Department of Health, the State Administrative Tribunal (SAT) and other organizations, in particular, the Executive of ADA (WA Branch), the Australian Dental Council, the other six State/Territory Dental Boards and the New Zealand Dental Council.

3. New Dental Act

Compared to 2005-2006 where considerable time was spent assisting, advising and interacting with the Legal & Legislative Services Division of the Department of Health with regard to the drafting of the Dental Bill 2005, the past twelve months has been relatively quiet with the Bill stalled in the Upper House of State Parliament. The main reason for this delay appears to be the Opposition's desire to support Independent Right of Practice for Dental Hygienists. The Board's position is straight forward. The curriculum for and the clinical training of Dental Hygienists, has always been based on the premise that Dental Hygienists work under the supervision of a Dentist or Specialist. In view of this intended supervision, many areas of a Dental Hygienist's education are devoid of knowledge relevant to diagnosis and treatment planning. Without a complete review of this training, the Board cannot support the removal of supervision as we believe this would put the public at unnecessary risk. Finally on this matter, at no time in the past decade, to the best of my knowledge, has the Board received any submission from any registered Dental Hygienist, any Professional Body, member of the public, teaching institution or registered Dentist, indicating how the introduction of this proposal would benefit the public in any form, let alone, be superior to the current situation. This indicates to the Board that only a very small part of the Dental and Dental Hygiene profession are promoting this change.

Whilst the Board is yet to receive for comment the first draft of the regulations that will be required to support the new Act, the Board has continued to develop policy and guidelines in preparation for those Regulations. Areas that have continued to receive considerable attention include, Compulsory Professional Indemnity Insurance, National Infection Control Protocols and Guidelines, Use of Botox in Dental Practice and Tooth Whitening.

4. License Fees

As advised in 2004-2005 report, the Minister approved an increase in registration (license fees) and other Board fees as of the 1st January 2006. The Board has not sought to increase general registration fees for 2007 or 2008. Penalties will be reviewed in the new Dental Act.

5. National Registration and Accreditation

Of significant importance to all Professions including the Dental profession is the planned introduction of a system of National Registration and Accreditation. The national system was originally proposed to be implemented with effect from 1 July 2008, but this date has recently been postponed to 1 July 2009. The proposal is an initiative of the Council of Australian Governments (COAG) and was developed from the recommendations from the Productivity Commission. The development of the proposal has been directed by the Office of the Prime Minister and Cabinet, and unfortunately has had little or no input from the eight Australian State and Territory Dental Boards. At the recent meeting of all Australasian Dental Registration Boards held in Perth in August 2007 it was unanimously resolved that all State and Territory Registration Boards would write to their respective Health Ministers requesting to be involved in the development of the proposal. To date the Board has witnessed a predictable degree of politics involved when proposals are being considered that will move decision making processes from State to Federal Governments and from State Registration Boards to Federal peak bodies. Hopefully common sense from the perspective of the consuming public will eventually prevail and a number of factors will come into focus including:

- a) A national system of uniform registration criteria is highly desirable, but it can be achieved without the disadvantages of a centralised registration body.
- b) The current system of State/Territory based registration has operated effectively and efficiently for many decades.
- c) The current system has operated at no cost to the taxpayer.
- d) States that have significant regional issues such as Western Australia would or may not be well served by a centralised administration.
- e) Knowledge of Board members at a regional level is invaluable and would be likely to be lost in the event of the registration system being centralised in an eastern seaboard location.
- f) Under Mutual Recognition Legislation, Australia effectively has many of the benefits that are being sought under a system of National Registration.
- g) One key objective was to "reduce the red tape" but after almost 2 years the model is still being debated, therefore no-one knows what the system will be to determine whether there is less red tape.
- h) Currently, registration fees subsidize the Boards disciplinary functions and if this fee base is lost to a National Registering body, State fees may need to be levied to fund this necessary, local disciplinary role. Dental Registration has traditionally and continues to be at a very low relative cost, especially compared to other professions. It is expected that costs of registration with this new initiative, will rise significantly for the same outcome.

6. Statute of Limitations and Record Keeping

Please also remember, the Statute of Limitations regarding patient records requires records to be retained and able to be produced on demand by any authority, including the Dental Board of WA, for specified periods of time. In the case of an adult, the period is 7 years after the treatment is provided. In the case of a child, the period is 7 years from the patient reaching the age of majority. As the age of majority is 18, this requires a practitioner to retain the records until the patient's 25th birthday. The Board continues to investigate the implications of the Limitations Act 2005 on the above.

It is important to remind all registrants that the Board continues to be concerned at the lack of appreciation some retiring, relocating, locum or associate practitioners have for this issue when they sell, close, move interstate, relinquish control or possibly, eventually, corporatise their practices.

Some Practitioners take detailed photographic or digital / scanned copies to assist with both storage and recovery of all records. This is acceptable to the Dental Board of WA, presuming the quality, completeness and overall approach towards these valuable and often irreplaceable records is done in a professional manner.

7. Term of the Current Board Members

The term of the current members of the Board expires on 31 October 2009. The Board will be dissolved and a new, larger Board will be appointed if the Dental Act 2005 receives assent prior to that date.

I believe it is essential registrants continually familiarise themselves with their obligations under the Dental Act and not wait for Board action to be required. Registrants should regularly visit the Board's website at <http://www.dentalboard.wa.gov.au/>, in particular the section on Dental Alerts.

A handwritten signature in black ink, reading "John R. Owen". The signature is fluid and cursive, with the first name "John" being more prominent than the last name "Owen".

John R. Owen

President

Dental Board of Western Australia

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2007

The Dental Board of Western Australia has pleasure in submitting its Annual Report for the year ended 30 June 2007.

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 Maree Crouch
Ms Marie Louise Matthews

The above members of the Board were appointed by the Minister of Health for a three year term on 7 November 2006, expiring on 31 October 2009.

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 2007 the numbers of Registered Practitioners were as follows:

Dentists	1,266
Dental Therapists	274
Dental Hygienists	221
School Dental Therapists	199

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2007

2.2 Additional qualifications

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

PD 1569	HEITZ, Fritz	Dr.Med.Dent Switz. 2005
PD 1295	BALL, Jennifer	MFS (Ondon) UWA 2006
PD 2489	DUGAN, David	GradDipClinDental Syd 2005
PD 2498	HABIBI, Misagh	GradDipClinDental Syd 2006
PD 990	BROSTEK, Andrew	FICD 2007
PD 2028	STENDER, Elvira	GradCertDent Adelaide 2006

2.3 Specialists

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

Endodontists (13)

Abbott, PVA
Cardaci, SC
Castro Salgado, J
Davis, MF
Hansen, MG
Intaralaks, S
Jensen, AL
Lee, MT
Sakalo, L
Sandler, AB
Silbert, TM
Villegas, J C
Yu, YC

Oral & Maxillofacial Surgeons (16)

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

Orthodontists (55)

Arnold, D	Hall, FM	Owen, JR
Brooks, CR	Hay, JJ	Pang, KW
Brudenell, G	Heagney, PA	Razza, JM
Carrington, DR	Holmes, HD	Rogers, DJ
Cayley, AS	Huezo, AR	Saich, S
Chan, BK	Huxtable, KR	Savundra,AK
Chan, CH	Kandasamy,S	Savundra, AW
Cheong, LY	Kalafatas, AJ	Sim, CM
Chin, JTH	Kwong, SS	Singer, S L
Cook, RG	Lam, TYW	Skilton, J W
Deves, PM	Lee, KP	Southall, P J
Dillon, PI	Leonard, SD	Stamatis, JJ
Faulkner, RK	Manaf, M	Swann, JI
Felstead, BJ	Mezger, KA	Tien, PCJ
Gan, WC	Munt, P D R	Todres, JI
Goonewardene, MS	Murphy, K E	Vasudavan, S
Greenway, SA	Orloff, CA	Von Thomann, J

DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2007

Orthodontists (Cont'd)

Wholley, CJ
Williams, VW
Wilson, DM
Wong, FCK

Paediatric Dentists (6)

Camacho, JMD
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 (19)

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

3. INQUIRIES

3.1 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 does not have the power to Order that a practitioner be suspended from or struck off the Register.

No matters were referred to SAT during the year ended 30 June 2007.

One matter that had been previously referred to SAT was dealt with by the Board during the year ended 30 June 2007 under the Board's "Informal Inquiry" powers.

DENTAL BOARD OF WESTERN AUSTRALIA
BOARD'S REPORT
For the year ended 30 June 2007

3. INQUIRIES (CONT'D)

3.2 Matters dealt with by the Board under the Board "Informal Inquiry" powers

Under Section 30 of the Dental Act 1939, where the Board is of the opinion that a proceeding before the State Administrative Tribunal is not warranted by the nature of the allegations, the Board may deal with the matter, provided the Board has afforded the person concerning the option of the matter being heard before the State Administrative Tribunal. The Board may deal with the matter by imposing one or more of the following penalties:

- *censure;*
- *impose conditions limiting practice;*
- *impose a fine of up to \$2,500; and*
- *require the dentist to contribute towards the costs of the proceedings.*

The Board dealt with the following matters on this basis during the year.

MATTER		PENALTY
1	<p>The patient had a CLII division 2 malocclusion with a deep anterior bite and some loss of molar support, combined with a severe bruxing habit.</p> <p>The practitioner embarked on a comprehensive treatment programme without considering the occlusal forces when:</p> <ol style="list-style-type: none"> i. Placing indirect porcelain veneers ii. Placing a bridge to replace canine using an inadequate abutment on tooth 22 <p>The practitioner made no suggestion to the patient to use an occlusal splint at night to minimise her severe nocturnal parafunction.</p>	<p>The practitioner was:</p> <ol style="list-style-type: none"> i. Censured ii. Fined \$500.
2	<p>The practitioner failed to respond in a timely manner to correspondence from the Board, despite undertaking to do so.</p>	<p>The practitioner was:</p> <ol style="list-style-type: none"> i) Censure ii) Ordered to pay the Board's external legal costs of \$1,001.
3	<p>The practitioner:</p> <ol style="list-style-type: none"> i. Failed to maintain adequate clinical dental records; ii. Provided dental services through a company when under Section 50 of the Dental Act 1939 "no person, other than a Dentist and no company shall a) practise Dentistry or perform any Act of Dentistry: or b) hold himself, or hold itself out, either directly or by implication, as practising, or being prepared to practise, dentistry in any of its branches."; and iii. Placed instruments on the patient's chest whilst providing treatment in an un-chaperoned environment. 	<p>The practitioner was:</p> <ol style="list-style-type: none"> i) Censured ii) Fined \$1,100.

DENTAL BOARD OF WESTERN AUSTRALIA
BOARD'S REPORT
For the year ended 30 June 2007

3. INQUIRIES (CONT'D)

4	<p>The practitioner:</p> <ul style="list-style-type: none">i. Failed to maintain adequate medical and dental history records;ii. Had no record of certain treatments completed, material used or letter of referral to the Endodontist; andiii) Had no evidence of an overall treatment plan for a complex case involving a gross occlusal breakdown.	<p>The practitioner was:</p> <ul style="list-style-type: none">i) Fined \$2,500; andii) Ordered to enter into an Undertaking to attend, at the practitioner's cost, three full day equivalent courses in relation to crown and bridgework and/or treatment planning as selected by the Practitioner and as approved in writing by the Board.
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DENTAL BOARD OF WESTERN AUSTRALIA

BOARD'S REPORT

For the year ended 30 June 2007

4. COUNSELLING SESSIONS

Where there is insufficient evidence for the Board to deal with a matter or refer the matter to the State Administrative Tribunal pursuant to Section 30 of the Act but there are grounds for the counselling of the practitioner in relation to the practitioner's professional conduct, the Board will arrange for the dentist to be counselled.

During the year ended 30 June 2007, the Board conducted four counselling sessions.

5. COMPLAINTS

During the year, the Board received 28 formal complaints.



DR JOHN R OWEN
PRESIDENT

19 November 2007



WAYNE CLARK
REGISTRAR

INDEPENDENT AUDITOR'S REPORT

TO THE REGISTRANTS OF DENTAL BOARD OF WESTERN AUSTRALIA

Report on the financial report

We have audited the accompanying financial report of Dental Board of Western Australia, which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in equity and cash flow statement for the year then ended a summary of significant accounting policies and other explanatory notes.

Board's responsibility for the financial report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Dental Act 1939. 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 that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from 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 and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We performed the procedures to assess whether in all material respects the financial report

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presents fairly, in accordance with the Dental Act 1939 and Australian Accounting Standards (including the Australian Accounting Interpretation), a view which is consistent with our understanding of the entity's financial position and of its performance.

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 independence requirements of the Accounting Professional and Ethical Standards Board.

Auditor's opinion on the financial report

In our opinion, the financial report of Dental Board of Western Australia is in accordance with the Dental Act 1939, including:

- (a) giving a true and fair view of the entity's financial position as at 30 June 2007 and of its performance for the financial year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) .

GRANT THORNTON (WA) PTY LTD



J W VIBERT
DIRECTOR
WEST PERTH WA

Date: 20th November 2007

DENTAL BOARD OF WESTERN AUSTRALIA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	<i>Note</i>	2007 \$	2006 \$
REVENUE			
Registration and licence fees		406,426	308,615
Inquiry costs recovered		-	9,529
Interest		37,419	27,694
Other income		4,458	10,274
		448,303	356,112
EXPENSES			
Secretarial and administration fees		206,226	206,730
Inquiry and legal costs		11,868	29,442
Australian Dental Council		27,315	22,088
Printing, postage and stationery		15,125	12,962
Board members' fees		23,173	17,297
Other expenses		27,353	18,807
		311,060	307,326
Surplus before income tax expense		137,243	48,786
Income tax expense	1(a)	-	-
Net surplus attributable to the Board		137,243	48,786

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
BALANCE SHEET
AS AT 30 JUNE 2007

	<i>Note</i>	2007 \$	2006 \$
CURRENT ASSETS			
Cash and cash equivalents		798,158	636,869
Receivables	2	9,440	9,074
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		807,598	645,943
		<hr/>	<hr/>
TOTAL ASSETS		807,598	645,943
		<hr/>	<hr/>
CURRENT LIABILITIES			
Payables	3	244,616	220,204
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		244,616	220,204
		<hr/>	<hr/>
TOTAL LIABILITIES		244,616	220,204
		<hr/>	<hr/>
NET ASSETS		562,982	425,739
		<hr/>	<hr/>
EQUITY			
Accumulated surplus		562,982	425,739
		<hr/>	<hr/>
TOTAL EQUITY		562,982	425,739
		<hr/>	<hr/>

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2007

	2007 \$	2006 \$
Accumulated Surplus		
Balance at beginning of year	425,739	376,953
Surplus for the year	137,243	48,786
Balance at end of year	562,982	425,739

DENTAL BOARD OF WESTERN AUSTRALIA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	<i>Note</i>	2007 \$	2006 \$
Cash flows from operating activities			
Inflows from activities		444,820	486,266
Interest received		35,121	28,255
Payments to suppliers		(318,652)	(337,868)
Net cash provided by operating activities	4	161,289	176,653
Net increase in cash held		161,289	176,653
Cash at the beginning of the financial year		636,869	460,216
Cash at the end of the financial year		798,158	636,869

The accompanying notes form part of these financial statements

DENTAL BOARD OF WESTERN AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2007

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, 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 was authorised for issue on 19 November 2007.

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.

Basis of Preparation

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.

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 2007

	2007 \$	2006 \$
2. RECEIVABLES		
Reimbursement of Inquiry costs due	-	9,960
Less: Allowance for impairment	-	(9,960)
	-	-
Goods and services tax recoverable	5,471	7,403
Accrued interest	3,969	1,671
	9,440	9,074
3. PAYABLES		
Creditors and accruals	44,935	25,659
Fees received in advance	199,681	194,545
	244,616	220,204
4. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET RESULT ATTRIBUTABLE TO THE BOARD		
Net surplus after income tax	137,243	48,786
Non cash flows in surplus		
(Decrease)/increase in allowance for impairment	-	4,960
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(366)	37,057
Increase/(decrease) in payables	24,412	85,850
Net cash (used by)/ provided by operating activities	161,289	176,653
5. AUDITORS' REMUNERATION		
Audit of the financial report	1,200	1,000
Other services	-	-

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

6. KEY MANAGEMENT PERSONNEL

- (a) The names of the persons who were members of the Dental Board of Western Australia at any time during the financial year and are considered to be key management personnel are:-

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

	2007	2006
	\$	\$
(b) Remuneration		
Aggregate income received, or due and receivable by key management personnel	23,175	17,297

7. SEGMENT REPORTING

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

8. 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>	
	2007	2006	2007	2006	2007	2006	2007	2006
	%	%	\$	\$	\$	\$	\$	\$
FINANCIAL ASSETS								
Cash	1.25	2.00	24,864	16,869	-	-	-	-
Short Term Deposits	6.02	5.50	-	-	773,294	620,000	-	-
Receivables				-	-	-	9,440	9,074
TOTAL FINANCIAL ASSETS			24,864	16,869	773,294	620,000	9,440	9,074
FINANCIAL LIABILITIES								
Payables			-	-	-	-	44,935	25,659

DENTAL BOARD OF WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

8. 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 allowances 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) 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.

9. EMPLOYEES	<i>Number</i>	<i>Number</i>
Number of employees at balance date	-	-

10. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor
15 Rheola Street
WEST PERTH WA 6005

DENTAL BOARD OF WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	2007	2006
	\$	\$
INCOME		
Interest	37,419	27,694
Registration and licence fees	406,426	308,615
Fines	3,340	9,489
Other income	1,118	785
Inquiry costs recovered	-	9,529
	<hr/> 448,303	<hr/> 356,112
Less:		
EXPENSES		
Auditors' remuneration	1,200	1,050
Australian Dental Council	27,315	22,088
Bank charges and costs	3,776	7,059
Board members' fees	23,173	17,297
Conference expenses	5,718	318
Courier	2,889	2,220
Donations & prizes	300	250
General expenses	8,487	3,072
Inquiry & legal costs	11,868	29,442
Insurance	2,624	2,908
Printing, postage & stationery	15,125	12,962
Secretarial & administration fees	206,226	206,730
Telecommunications	2,359	1,930
	<hr/> 311,060	<hr/> 307,326
OPERATING SURPLUS FOR THE YEAR	<hr/> 137,243	<hr/> 48,786