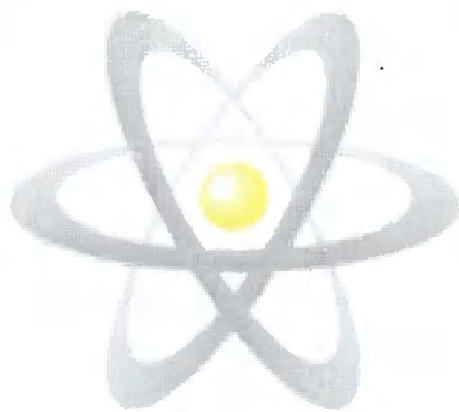


**MEDICAL RADIATION
TECHNOLOGISTS REGISTRATION
BOARD
OF WESTERN AUSTRALIA**



MRTBWA

**Annual Report and
Audited Financial Statements**

Year ended 30 June 2009

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MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF WESTERN AUSTRALIA

Year ended 30 June 2009

1. INTRODUCTION

The *Medical Radiation Technologists Act 2006* (the **Act**) and the *Medical Radiation Technologists Regulations 2007* (the **Regulations**) came into effect on 1 July 2007.

The Board is a statutory regulatory authority set up under an act of Parliament to provide, amongst other things, for the regulation of Medical Radiation Technologists (Medical Imaging Technologists, Radiation Therapists and Nuclear Medicine Technologists) and protection of the public from harmful practices. The Board's over-riding purpose is the protection of the public.

The Board is completely self-funding by way of the registration fees and has to deal with all matters which come before it from its accumulated funds. Its responsibilities include, but are not limited to, the registration of Medical Radiation Technologists, investigation of complaints, national registration, the development of policies, including for Continuing Professional development and Codes of Ethics and Practice.

2. FUNCTIONS OF THE BOARD

The Board is directly responsible to the Minister for Health for all matters relating to the administration of the Act and Regulations.

The functions of the Board are:-

- to advise the Minister on matters to which the Act applies;
- to administer registration under Part 4 of the Act;
- to support and promote public education and research in relation to the practice of medical radiation technology;
- to monitor education in medical radiation technology and provide advice on that education to the Minister and to any other person or body involved in that education;
- to promote and encourage:
 - the continuing education of medical radiation technologists in the practice of medical radiation technology; and
 - increased levels of skill, knowledge and competence in the practice of medical radiation technology;
- and
- to perform other functions that are conferred on the Board under the Act or any other Act.

3. BOARD MEMBERSHIP

The Board consists of eight members appointed by the Minister, of these:-

- a) two are medical radiation technologists registered in the area of medical imaging technology;
- b) two are medical radiation technologists registered in the area of nuclear medicine technology;
- c) two are medical radiation technologists registered in the area of radiation therapy;
- d) one is a person who has knowledge of and experience in representing the interest of consumers; and
- e) one is a legal practitioner.

Board Members

The following were Board Members during the period to 30 June 2009.

Mr Neil Hicks – Medical Imaging Technologist
Mr Brendan McKernan – Radiation Therapist
Mr David Cutt – Radiation Therapist
Ms Julie Crouch – Nuclear Medicine Technologist
Ms Penny Maton – Nuclear Medicine Technologist
Mr Anthony Knights – Medical Imaging Technologist (appointed January 2009)
Ms Clare Thompson - Legal Member
Ms Ann Revell - Consumer Representative

In accordance with section 6 of the Act a Presiding Member and Deputy Presiding Member were elected as follows:

Mr Neil Hicks (Presiding Member)
Mr David Cutt (Deputy Presiding Member)

The Registrar is Mr Trevor Hoddy

4. MEETINGS OF THE BOARD

The Board met on the following occasions during the period to 30 June 2009:

8 July 2008
12 August 2008
11 November 2008
9 December 2008
10 February 2009
10 March 2009
14 April 2009
12 May 2009
9 June 2009

The following committees and working parties met during the year:

Complaints Assessment Committee

Ms Ann Revell (Chair)

Ms Penny Maton

Mr Andrew Burnett (Solicitor)

Registration Committee

Mr Brendan McKernan (Chair)

Mr Neil Hicks

Ms Julie Crouch

Mr Anthony Knights

Code of Practice/Ethics Working Party

Ms Ann Revell (Chair)

Mr David Cutt

Ms Julie Crouch

Resumption of Professional Practice Working Party

Ms Ann Revell (Chair)

Mr David Cutt

Ms Julie Crouch

Continuing Professional Development Working Party

Ms Ann Revell (Chair)

Mr David Cutt

Ms Julie Crouch

Ms Penny Maton

5. ADMINISTRATIVE ARRANGEMENTS

The day to day administration work of the Board is undertaken by the Registrar, Assistant Registrar and other secretarial support provided on a fully serviced office basis. Other specialist consultation services are determined as required by the Board.

The majority of telephone enquiries received are able to be resolved by the administration staff. However, on the occasions where further expertise is sought, the calls are passed to a member of the Board.

All items pertaining to the registration of medical radiation technologists are dealt with by the Board at the monthly meetings, eg new registrations.

The Board's office is located on 2nd Floor, 15 Rheola Street, West Perth WA 6005. The office is open weekdays during the hours 9.00 am to 5.00 pm. Contact can be made by telephone on (08) 9321 8499 or facsimile (08) 9481 4940 or e-mail on mrtboard@hlbwa.com.au.

The website (www.mrtboard.wa.gov.au) contains full information regarding registration and registration fees, the Board and complaints and also registration forms, a searchable register of current and lapsed MRTs, frequently asked questions, links and contact details.

6. REGISTRATION FEES

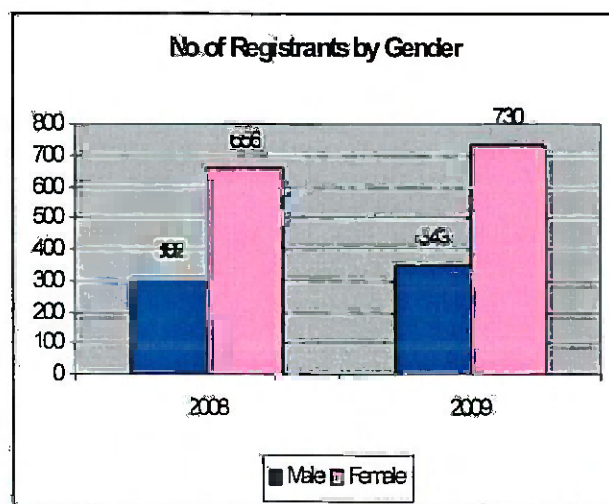
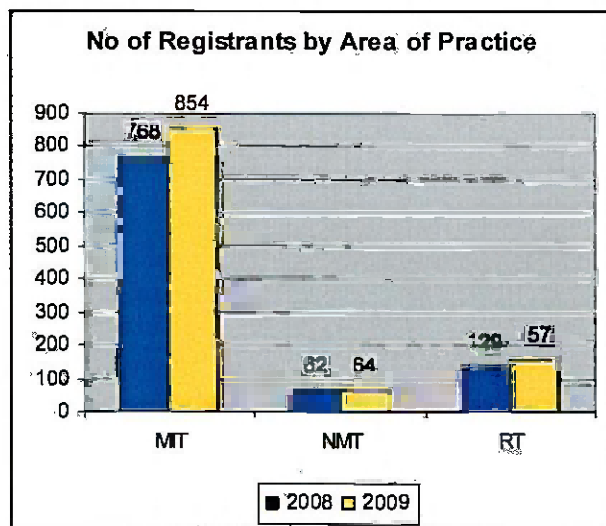
The fees during the period 1 July 2008 to 30 June 2009 were as follows:-

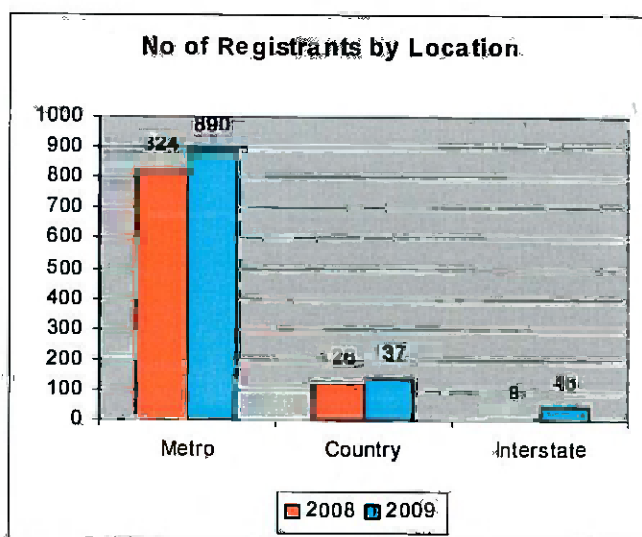
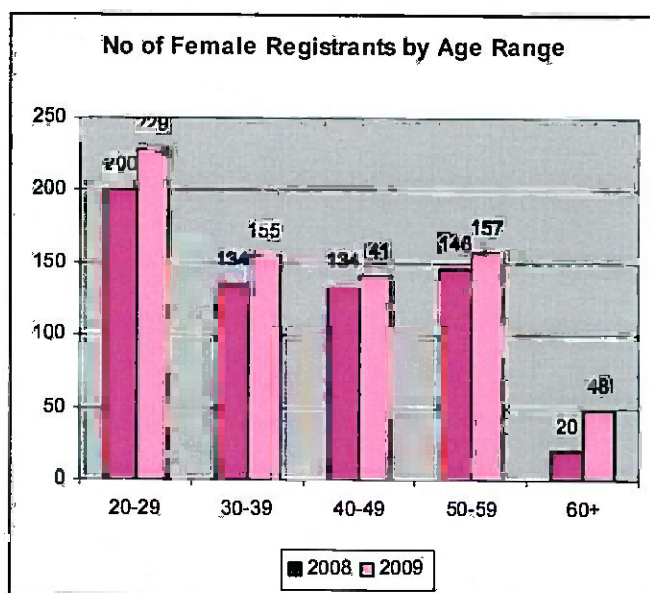
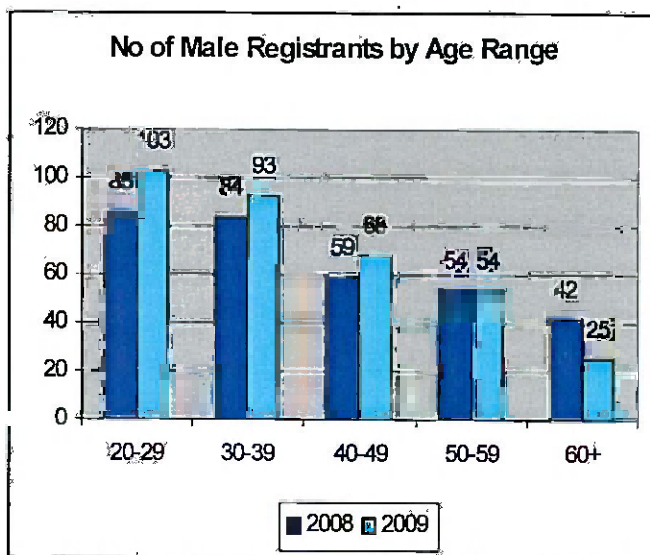
Registration fee (during the months of July to December)	\$175.00
Registration fee (during the months of January to June)	\$87.50
Application fee	\$125.00
Application fee (in respect of an applicant with overseas qualifications)	\$250.00
Restoration fee	\$75.00
Annual registration fee	\$175.00

The registration fees continue to be exempt from the Goods and Services Tax.

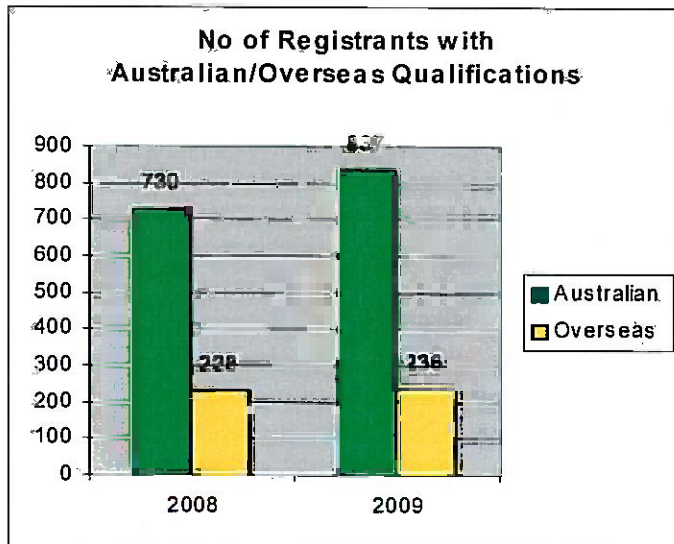
During the year to 30 June 2009, the Board sought an increase in the registration fees. The Minister for Health approved the increase, however, this was not published in the Government Gazette before 30 June 2009 and accordingly did not come into effect as the increased fee cannot be charged until it is published in the Government Gazette.

7. REGISTRATION STATISTICS





8. OVERSEAS QUALIFICATIONS



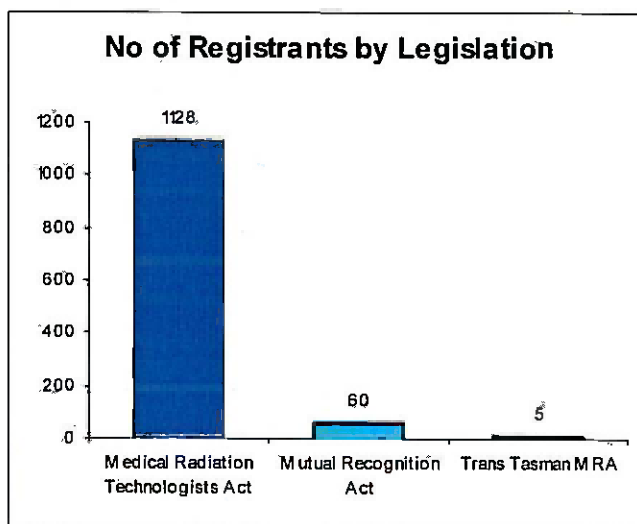
9. COMPLAINTS

It is a requirement under section that a copy of any complaint received by the Board be forwarded to the Office of Health Review.

Complaints are required to be submitted to the Board in writing.

See the Complaints Assessment Committee's Annual Report to the Board.

10. THE MUTUAL RECOGNITION (WA) ACT 2001



The Board is able to receive applications under the Mutual Recognition (WA) Act 2001 from Victoria, Queensland, Northern Territory, ACT and Tasmania.

11. TRANS TASMAN MUTUAL RECOGNITION (WA) ACT 2007

The above legislation came into effect in February 2007.

The Board has received five applications under the TTMRA for registration in WA.

During the year ended 30 June 2008 the Board sought an amendment to the Medical Radiation Technologists Act 2006 in relation to the charging of fees in order to register applicants under the Trans Tasman Mutual Recognition (WA) Act 2007.

This matter is still with the Minister for Health.

12. NATIONAL REGISTRATION

The Federal Government is moving towards National Registration for many professions. The existing State MRT registration Boards have formed a National Registration Committee and a proposal was submitted to include MRTs as one of the professions to be registered nationally, possibly as soon as 2010.

The Board has since become aware that MRTs will be included in national registration with effect from 1 July 2012.

The Board has been involved in making submissions to the National Registration & Accreditation Implementation Project in relation to Bill B (which is the legislation introduced into Queensland Parliament which will become the template legislation for all other States and Territories).

13. CUSTOMER SERVICE ENQUIRIES

Many enquiries were received at the office of the Board during the period of this report, both in writing and by telephone. Major areas of enquiry included:

- registration requirements;
- checks to ascertain the registration status of specific persons;
- potential registration status of recent or intending immigrants;
- legitimacy or otherwise of certain practices;
- queries regarding overseas qualifications;

The majority of enquiries are dealt with by the Registrar and the Assistant Registrar. Enquiries which cannot be dealt with under established policies and procedures are passed to the Registrations Committee and subsequently dealt with at a Board meeting.

14. GENERAL

Newsletters

The Board has disseminated relevant information to registrants by way of a newsletter. The newsletter is produced on an ad hoc basis by the Board, as and when required. Copies of the newsletter can be found on the Board's website.

Policies

Details of any policies adopted by the Board are notified to medical radiation technologists by way of the newsletter and published on the Board's website.

During the year the Board has developed policies in the following:

- Resumption of Professional Practice
- Code of Practice/Ethics
- Professional Development Year
- Continuing Professional Development

In accordance with section 93 of the Medical Radiation Technologist Act 2006 the Codes of Practice and Ethics have been approved by the Minister for Health.

Freedom of Information

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.

All documents held by the Board are subject to freedom of information legislation.

One request for release of information under the Freedom of Information Act has been received by the Board during the year.

The applicant was given edited access to some documents and access to others was refused as the documents were considered to be exempt in that they would reveal personal information about a third party or were part of the Board's deliberative process.

The applicant was not satisfied with the Freedom of Information Officer's decision and sought an internal review.

The internal review upheld the FOI Officer's decision.

The applicant sought an external review and this matter is still under consideration at 30 June 2009.

Web Site

The Board operates a web site which contains information relating to registration, qualifications, Board policy statements, forms to download for registration and other

information. The website also contains the facility to search the Register for a medical radiation technologist's details. The website address is www.mrtboard.wa.gov.au.

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 is currently being prepared for submission to the State Records Commission.

In accordance with Standard 2 Principle 6 of the Act:

1. The efficiency and effectiveness of the Board's record keeping systems will be 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 will be reviewed every 6 months.
4. The Board's induction program addresses employees' roles and responsibilities in regard to their compliance with the RKP.

State Administrative Tribunal (SAT)

The State Administrative Tribunal is an independent statutory tribunal which has powers involving the disciplining of people registered under the Act and to review some of the administrative decisions made by the Board. Those matters which are subject to review by the SAT are set out in section 99 of the Act.

Information regarding the processes of the SAT can be found on its website at www.sat.justice.wa.gov.au.

Fitness to Practice

The Board will produce guidelines to deal with matters concerning fitness to practice issues relating to registered medical radiation technologists.

Statement of Accreditation issued by the Australian Institute of Radiography (AIR) of the Australian & New Zealand Society of Nuclear Medicine (ANZSNM)

The Board is required to be satisfied that a registrant has suitable qualifications and is of suitable character to practice as a MRT before being registered.

The Statement of Accreditation issued by the AIR or the ANZSNM is in itself not a requirement for registration in WA but can be used as supporting evidence.

Assessment of Overseas Qualifications

The Board undertakes an assessment of qualifications for those persons wishing to register as a medical radiation technologist in WA who have overseas qualifications to determine whether they can be considered equivalent to a prescribed qualification.

15. ACKNOWLEDGEMENTS

The Board would like to acknowledge the following:

The excellent work done by Mr Trevor Hoddy, Registrar, Ms Kim Firth, Assistant Registrar and the office staff again this year, particularly in the face of increasing financial constraints and the impending move to the National Registration Scheme.

This year has presented more challenges as the State Health registration boards work towards implementation of a National Registration scheme. MRTs are to be included in the National Registration scheme as of July 2012, but this Board has been actively involved in the consultation processes in the lead up to the commencement of the national scheme in July 2010.

Continuing Professional Development also becomes a requirement for registration by the end of June 2010.

The Board noted that Ms Clare Thompson has advised that she will not be seeking re-nomination when her 3 year term as a member of the Board ends in early November 2009. The Board would like to thank Ms Thompson for the time and experience she has given to the Board - her advice has been invaluable over the past 3 years and we wish her well.

I would also like to thank all the Board Members for the good work they have done, often in their own time and without remuneration.

Signed for and on behalf of the Board by resolution,



PRESIDING MEMBER

08/12/2009

DATE

COMPLAINTS ASSESSMENT COMMITTEE

ANNUAL REPORT

to the

**MEDICAL RADIATION TECHNOLOGISTS
REGISTRATION BOARD OF
WESTERN AUSTRALIA**

Year Ended 30 June 2009

Following the proclamation of the Medical Radiation Technologists Act 2006, in accordance with section 50(1) the Complaints Assessment Committee was appointed by the Board on 10 July 2007.

The following Board Members were appointed to the Committee:

Ms Penny Maton – appointed under section 50(2)(a)
Mr Andrew Burnett – appointed under section 50(2)(b)
Ms Ann Revell - appointed under section 50(2)(c).

Ms Revell was appointed Chairman of the Committee.

Complaints Received

As at 1 July 2008 there were no complaints under investigation by the Complaints Assessment Committee.

During the period under review 4 complaints were received.

The Complaints Assessment Committee met on the following occasions:

20 January 2009
24 February 2009

to consider the complaints on hand.

Complaints Considered

Of the complaints on hand and received during the year, the following were finalised:

- (a) one complaint received in relation to a nuclear medicine technologist alleged unprofessional conduct in that the complainant alleged they suffered a rash as a result of the treatment.

After investigation of the complaint, the Committee could find no evidence of a breach of the Act or the Regulations and determined there was no further action to be taken in this case;

- (b) one complaint was brought by the MRT Board in relation to a medical radiation technologist who had been charged in NSW with 2 counts of indecent assault.

The MRT had registered in WA under the provisions of the Mutual Recognition (WA) Act 2001 based on their registration as an MRT in Queensland. As the Queensland Board suspended the MRT from their Register, in accordance with the legislation the WA Board was entitled to instigate the same actions and subsequently suspended the MRT from practice in WA.

The matter is currently awaiting trial in NSW and consideration of this matter has been deferred pending the outcome of the trial;

- (c) one matter referred to the Committee by the Board related to a MRT who had been working on 30 June 2007 and had continued to work until November 2008 without being registered by the Board.

After consideration of the circumstances surrounding the MRT's failure to register, the Committee recommended the matter be dealt with under section 60(1)(g) of the Act;

- (d) one matter referred to the Committee by the Board related to a MRT who had been working prior to registration.

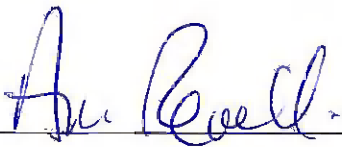
After consideration of the information provided, the Committee determined the duties undertaken by the MRT in their employment prior to registration did not warrant that they be registered.

Accordingly, the Board determined to take no further action in this matter.

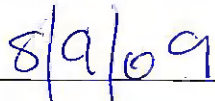
Complaints in Progress

There was one matter under investigation as at 30 June 2009.

Signed for and on behalf of the Complaints Assessment Committee,

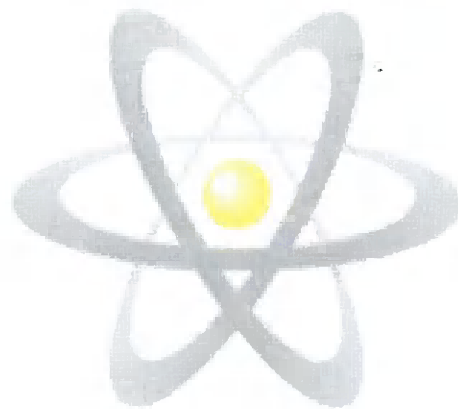


CHAIR



DATE

**MEDICAL RADIATION
TECHNOLOGISTS REGISTRATION
BOARD
OF WESTERN AUSTRALIA**



MRTTBWA

**Annual Report and
Audited Financial Statements**

Year ended 30 June 2009

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD
OF WESTERN AUSTRALIA
ANNUAL REPORT**
For the year ended 30 June 2009

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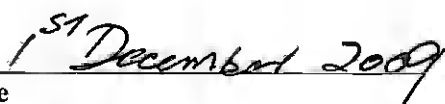
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**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT BY THE REGISTRAR
FOR THE YEAR ENDED 30 JUNE 2009**

I, Trevor Huddy, the Registrar of the Medical Radiation Technologists Registration Board of Western Australia, hereby state that in my opinion:

1. (a) the accompanying financial report as set out on pages 21 to 30, presents fairly the financial position of the Medical Radiation Technologists Registration Board of WA as at 30 June 2009 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
- (b) At the date of this statement, there are reasonable grounds to believe that the Board will be able to pay its debts as and when they fall due.
2. During the financial year the Board has:
 - (a) kept such accounting records as correctly record and explain its transactions and financial position;
 - (b) so kept its accounting records that true and fair accounts of the Board can be prepared from time to time; and
 - (c) so kept its accounting records that the accounts of the Board can be conveniently and properly audited.
3. The accounts have been properly prepared by a competent person.


Trevor Huddy - Registrar


Date



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West Perth WA 6872

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W www.grantthornton.com.au

Independent Auditor's Report

To the Registrants of Medical Radiation Technologists Registration Board of Western Australia

We have audited the accompanying financial report of Medical Radiation Technologists Registration Board of Western Australia, which comprises the balance sheet as at 30 June 2009, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes.

The Board's and Registrar's responsibility 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 *Medical Radiation Technologists Act 2006*. 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. In Note 1 the board also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards ensures that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstance,

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

Independence

In conducting our audit, we complied with applicable independence requirements of Australian Professional ethical pronouncements.

Auditor's opinion

In our opinion:

- a. the financial report of The Medical Radiation Technologists Registration Board of Western Australia is in accordance with the *Medical Radiation Technologists Act 2006*, including:
 - i. Giving a true and fair view of the entity's financial position as at 30 June 2009 and of its performance for the year ended on that date; and
 - ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and
- b. The financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

GRANT THORNTON (WA) PTY LTD



J W Vibert
Director

Perth, 1 December 2009

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**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	<i>Note</i>	<i>2009</i> \$	<i>2008</i> \$
REVENUE			
Annual registration fees		186,478	162,238
Application fees		17,990	121,985
Restoration fees		1,650	-
Interest		10,130	8,388
Sundry Income		775	-
		<u>217,023</u>	<u>292,611</u>
EXPENSES			
Secretarial and administration fees		137,040	147,553
Legal, inquiry and complaint Costs		3,692	6,982
Printing, postage and stationery		16,734	15,068
Other expenses		61,746	27,940
		<u>219,212</u>	<u>197,543</u>
Surplus before income tax expense		(2,189)	95,068
Income tax expense	1(b)	-	-
Net surplus attributable to the Board	2	<u>(2,189)</u>	<u>95,068</u>

The accompanying notes form part of this financial statement

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
BALANCE SHEET AS AT 30 JUNE 2009**

	<i>Note</i>	<i>2009</i> \$	<i>2008</i> \$
CURRENT ASSETS			
Cash & cash equivalent assets	7	302,903	269,842
Trade & other receivables	3	8,203	10,060
TOTAL CURRENT ASSETS		311,106	279,902
NON-CURRENT ASSETS			
Intangibles	4	1,886	2,836
TOTAL NON-CURRENT ASSETS		1,886	2,836
TOTAL ASSETS		312,992	282,738
CURRENT LIABILITIES			
Trade & other payables	5	220,113	187,670
TOTAL CURRENT LIABILITIES		220,113	187,670
TOTAL LIABILITIES		220,113	187,670
NET ASSETS		92,879	95,068
EQUITY			
Accumulated surplus	2	92,879	95,068
TOTAL EQUITY		92,879	95,068

The accompanying notes form part of this financial statement

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009**

	<i>Accumulated Surplus</i>	<i>Total</i>
	\$	\$
Balance as at 1 July 2007	-	-
Net surplus for the period	95,068	95,068
Balance as at 1 July 2008	95,068	95,068
Net surplus for the period	(2,189)	(2,189)
Balance as at 30 June 2009	92,879	92,879

The accompanying notes form part of this financial statement

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	<i>Note</i>	2009 \$	2008 \$
Cash flows from operating activities			
Receipts from registrants		253,051	412,729
Interest received		11,262	6,591
Payments to suppliers		(251,891)	(159,731)
Goods and services tax recovered		20,639	10,253
Net cash provided by operating activities	6	33,061	269,842
Net increase in cash held		33,061	269,842
Cash at the beginning of the financial year		269,842	-
Cash at the end of the financial year		302,903	269,842

The accompanying notes form part of this financial statement

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

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 Medical Radiation Technologists Act 2006.

The financial report covers the Medical Radiation Technologists Registration Board of Western Australia as an individual entity. The Board is incorporated in Western Australia under the Medical Radiation Technologists Act 2006.

The financial report was authorised for issue in accordance with a resolution of the Board on insert date when known.

The financial report of the Psychologists Registration Board of Western Australia complies with all applicable Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety. Compliance with AIFRS ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS).

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.

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 year.

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

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

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

b) Taxation

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

c) Goods and Services Tax

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

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

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

d) Cash and Cash Equivalents

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

Website costs

The costs represent fees paid to external consultants to develop a website for the Medical Radiation Technologists Registration Board of WA. The website has been used from 1 May 2007 and has been depreciated from this date using Prime Cost method at 40% per annum.

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

	2009 \$	2008 \$
2. ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the financial year	95,068	-
Net surplus attributable to the year	(2,189)	95,068
Accumulated surplus at the end of the financial year	92,879	95,068
3. TRADE & OTHER RECEIVABLES		
Prepaid Expenses	-	1,001
Sundry receivables	3,398	3,082
Goods and services tax recoverable	4,140	5,181
Accrued interest receivable	665	796
	8,203	10,060
4. INTANGIBLE ASSETS		
Formation expenses	922	1,229
Website Development	1,607	1,607
Less: Amortisation	(643)	-
	1,886	2,836
5. TRADE & OTHER PAYABLES		
Creditors and accruals	43,563	56,328
Fees received in advance	176,550	131,342
	220,113	187,670
6. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET SURPLUS ATTRIBUTABLE TO THE BOARD		
Net surplus/(deficit) after income tax	(2,189)	95,068
Changes in assets and liabilities:		
Decrease/(increase) in receivables	3,123	(9,814)
Decrease/(increase) in GST receivable	(316)	(3,082)
Decrease/(increase) in payables	32,443	187,670
Net cash provided by operating activities	33,061	269,842

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
7. CASH AND CASH EQUIVALENTS		
Cash at bank and on hand	192,903	119,842
Short-term bank deposits	110,000	150,000
	<u>302,903</u>	<u>269,842</u>
RECONCILIATION OF CASH		
Cash at the end of the financial year as shown in the Cash Flow Statement and Balance Sheet comprises:		
Cash at bank – Cash management A/C	192,903	119,842
Cash at bank – Term deposits	110,000	150,000
	<u>302,903</u>	<u>269,842</u>
8. AUDITORS' REMUNERATION		
Audit of the financial report	<u>5,500</u>	<u>1,500</u>
9. RELATED PARTY INFORMATION		
a) The names of the persons who were members of the Medical Radiation Technologists Registration Board of Western Australia at any time during the financial year are:-		
Ms J Crouch		
Mr D Cutt		
Mr N Hicks.		
Mr A Knights – January 2009		
Ms P Maton		
Mr B McKernan		
Ms A Revell		
Ms C Thompson		
b) Remuneration of board members		
Aggregate income received, or due and receivable by the members of the Board from the Board	<u>11,390</u>	<u>14,677</u>
10. SEGMENT REPORTING		

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

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA**
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

11. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The Board is not exposed to any significant interest rate risk since cash balances are maintained at variable rates and borrowings of the board are not considered significant.

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>Jun 09</i>	<i>Jun 08</i>	<i>Jun 09</i>	<i>Jun 08</i>	<i>Jun 09</i>	<i>Jun 08</i>	<i>Jun 09</i>	<i>Jun 08</i>
	\$	\$	\$	\$	\$	\$	\$	\$
Financial assets								
Cash and cash equivalents	192,903	119,842	-	-	-	-	192,903	119,842
Trade and other receivables	8,203	10,060	-	-	-	-	8,203	10,060
Short term bank deposit	110,000	150,000	-	-	-	-	110,000	150,000
Total anticipated inflows	311,106	279,902	-	-	-	-	311,106	279,902
Financial liabilities								
Trade payables and accruals	43,563	56,328	-	-	-	-	43,563	56,328
Total contractual outflows	43,563	56,328	-	-	-	-	43,563	56,328
Net (outflow)/inflow on financial instruments	223,574	741,482	-	-	-	-	267,543	223,574

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 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.

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

11. 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 balance sheet and in the notes to the financial statements.

e) Interest Rate Sensitivity Analysis

The sensitivity analysis below has been determined on the basis of the change in interest rates taking place at the beginning of the financial year and held constant during the reporting period. At the reporting date, if interest rates had been 50 basis points higher or lower and all other variables were held constant, the Board's net surplus for the year ended 30 June 2009 and net assets as at that date would have increased or reduced by approximately \$1,515 (2008: \$1,349).

f) Capital Risk Management

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

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	<i>Number</i>	<i>Number</i>
Number of employees at balance date	22	22

14. BOARD DETAILS

The principal place of business of the Board is:

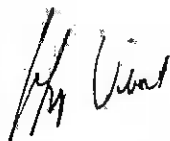
2nd Floor
15 Rheola Street
WEST PERTH WA 6005

AUDITORS' DISCLAIMER

The additional financial data presented on page 32 is in accordance with the books and records of The Medical Radiation Technologists Registration Board of Western Australia which have been subject to the auditing procedures applied in our statutory audit of the Board for the period ended 30 June 2009. 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 or reliability is given.

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

GRANT THORNTON (WA) PTY LTD



J W Vibert
Director

Perth, 1 December 2009

**MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	2009 \$	2008 \$
INCOME		
Interest	10,130	8,388
Registration Fees	186,478	162,238
Application Fees	17,990	121,985
Restoration Fees	1,650	-
Sundry Income	775	-
	217,023	292,611
Less:		
EXPENSES		
Amortisation	643	-
Auditors' remuneration	5,500	1,500
Advertising	-	775
Bank charges	2,623	1,377
Board member fees	11,390	14,677
Catering	70	1,309
Complaints	7,756	-
Conference expenses	2,899	1,906
Consultants	5,571	2,157
Contribution – MRT	5,000	-
Formation expenses	307	307
Insurance	3,350	1,348
Legal, inquiry & complaint costs	3,692	6,982
Meeting expenses	-	131
Nationalization Fees	13,385	-
Parking	56	46
Postage & petty cash	4,609	3,239
Printing & stationery	12,125	11,829
Serviced office administration fees retainer	137,040	147,553
Sundry Expenses	363	830
Telecommunications	1,692	1,451
Travelling	1,141	126
	219,212	197,543
OPERATING SURPLUS FOR THE YEAR	(2,189)	95,068