



HAIRDRESSERS REGISTRATION
BOARD OF WA

annual report & financial statements

FOR THE YEAR ENDED 31ST DECEMBER 2009

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statement of compliance

TO THE HONOURABLE WILLIAM MARMION MLA;
MINISTER FOR COMMERCE; SCIENCE AND INNOVATION; HOUSING AND WORKS.

Dear Minister

In accordance with Section 14C of the Hairdressers Registration Act 1946, I hereby submit for your information and presentation to Parliament the Annual Report and Financial Statements of the Hairdressers Registration Board of Western Australia for the year ending 31 December 2009.



David Hillyard

CHAIRPERSON

30 June 2010

A close-up photograph of a woman's face, partially obscured by a semi-transparent orange overlay. She has dark hair and is looking slightly to the side. Her hand is visible near her chin.

SECTION ONE

Overview of Agency

Our aim is to protect consumers; hairdressing qualifications; and to maintain acceptable minimum hairdressing industry standards.

Executive summary

Report from the Chair

I am pleased to present the Hairdressers Registration Board of Western Australia's Annual Report for the year ending 31 December 2009.

The Board is an independent; industry funded, statutory authority established under the *Hairdressers Registration Act 1946*, and is responsible to the Minister for Commerce. The Board, when required, provides advice to the Minister, including making recommendations and submitting proposals regarding required amendments to the Hairdressers Registration Act and Regulations; administering the registration of hairdressers; and providing advisory services to consumers, industry participants and members of the public.

Throughout the year, the Board has continued to monitor the hairdressing industry to ensure that hairdressers are operating within regulatory requirements and the Board is generally satisfied with the level of industry performance and compliance.

In 2009 there was an increase of 425 registered hairdressers which represents an increase of approximately 9.3 percent for the year, bringing the total number of practicing hairdressers registered in WA to 6879.

PROPOSED ABOLITION OF THE HAIRDRESSERS REGISTRATION BOARD

In April 2009 the Minister for Commerce announced a proposal to abolish the Hairdressers Registration Board and deregulate the hairdressing industry.

The proposal aims to support small business by:

- reducing unnecessary red tape;
- reducing compliance costs, such as registration fees, which would no longer apply under the proposal; and
- skills shortages.

The proposal outlines that since the Hairdressers Registration Act was introduced, a range of consumer protection, education, training and occupational safety and health laws have been enacted to provide sufficient regulation of the hairdressing industry.

Cabinet approved the proposal on the 28 April 2009 and it is anticipated that amending legislation will be introduced to Parliament in the near future.

Registered Hairdressers have been advised by the Board that until this matter is considered by Parliament the Board will continue to administer the Act and ensure hairdressers meet their obligations under the current laws.

In conclusion, I extend my thanks to the dedicated staff of HRB for their courtesy and assistance during the year.



David Hillyard
CHAIRPERSON

30 June 2010

Operational structure

Enabling Legislation

The Board is established under the *Hairdressers Registration Act 1946*.

Board Auditors

Lyons Waddell Pty. Ltd.
Level 9, 231 Adelaide Terrace
PERTH WA 6000

Responsible Minister

The Hon Troy Buswell MLA, Treasurer; Minister for Commerce; Science and Innovation; Housing and Works.

Functions of the Board

The Hairdressers Registration Board of Western Australia is an independent statutory authority established under the Act to regulate the hairdressing industry.

The functions of the Board as set out in Section 7 of the Act include:

1. To hold examinations and submit to the Minister a panel of persons for appointment as examiners;
2. To issue or cancel certificates of registration;
3. To take proceedings for offences against the Act;
4. Generally, to do any other act, or exercise any other power or perform any other duty necessary for carrying the provisions of this Act into effect;
5. To recommend to the Commissioner of Public Health, standards of hygiene and sanitation to be observed in premises where hairdressing is practiced.
6. To appoint a Registrar and such other officers as are necessary.

Section 11 of the Act requires the Board to keep a register of hairdressers indicating their qualifications and the class or classes in which they are registered.

The Registrar shall, on inquiry by any person, advise whether or not a hairdresser is registered, and if the hairdresser is registered, the type of registration held.

Section 21 of the Act provides for the making of regulations to:-

- 1 Regulate Board proceedings;
- 2 Prescribe classes of hairdressing;
- 3 Prescribe the fees to be paid to members and deputies of the Board;
- 4 Issue certificates and badges of registration and the conditions of admission to the register;
- 5 Prescribe the course of training for persons to be registered;
- 6 The admission to the register of persons who were at the commencement of the Act already engaged in the practice of hairdressing;
- 7 Regulate and supervise the conduct of examinations of the several prescribed classes of hairdressing and the remuneration of examiners;
- 8 Prescribe the fees to be paid for examinations, certificates and registrations;
- 9 Prescribe standards of safety to be observed in premises where hairdressing is practiced.

Area of Jurisdiction

The Hairdressers Registration Act was originally proclaimed to apply within twenty five miles from the General Post Office at Perth.

The Governor by proclamation in the years since 1948 has declared that the Act shall apply to the South West Land Division, which stretches from Kalbarri in the North to Hopetoun in the South and East to just beyond Merredin. A further proclamation declared that the Act shall apply to an area within 5 miles (8 kilometres) of the Post Office in Kalgoorlie.

Other Key Legislation

In the performance of its functions, the Board also complies with other legislation, including the following:

- Electoral Act 1907
- Disabilities Services Act 1993;
- Public Sector Management Act 1994;
- State Records Act 2000.

Shared Responsibilities with Other Agencies

The Hairdressers Registration Board does not have shared responsibilities with any other Agency. The Department of Commerce refers hairdressing complaints to the Hairdressers Registration Board.

Board Structure

Appointments to the Board are provided for under Section 5 of the *Hairdressers Registration Act 1946*. This section identifies the criteria against which those nominees are selected.

- The Governor appoints the Chairperson, who has no pecuniary interest in hairdressing.
- The Governor appoints four other persons who have had at least three years experience either as a principal or as an employee (other than an apprentice) in any business in the practice of hairdressing.

Board Members

Mrs Jackie MCKIERNAN (to 31 December 2010 - resigned 30 September 2009)

Chairperson

Mr David HILLYARD (to 30 September 2010)

Chairperson

Mr Barry BERGER (to 31 January 2010)

Member nominated by the Master Ladies Hairdressers Association of WA.

Ms Maureen ADLAM (to 31 January 2010)

Member nominated by the Master Ladies Hairdressers Association of WA.

Mr Terry CLARK (to 24 August 2010)

Ms Pamela HUNTER (to 24 August 2010)

Deputy Members

Mr Terry BRIGHT (to 24 August 2010)

Deputy Chairperson

Mr Ernest Grady (to 31 January 2010)

Deputy to Mr Barry Berger

Ms Gloria Ridolfo (to 31 January 2010)

Deputy to Ms Maureen Adlam

Ms Juliana Cavoli (to 24 August 2010)

Deputy to Mr Terry Clark

Ms Lea Di Filippo (to 24 August 2010)

Deputy to Ms Pamela Hunter

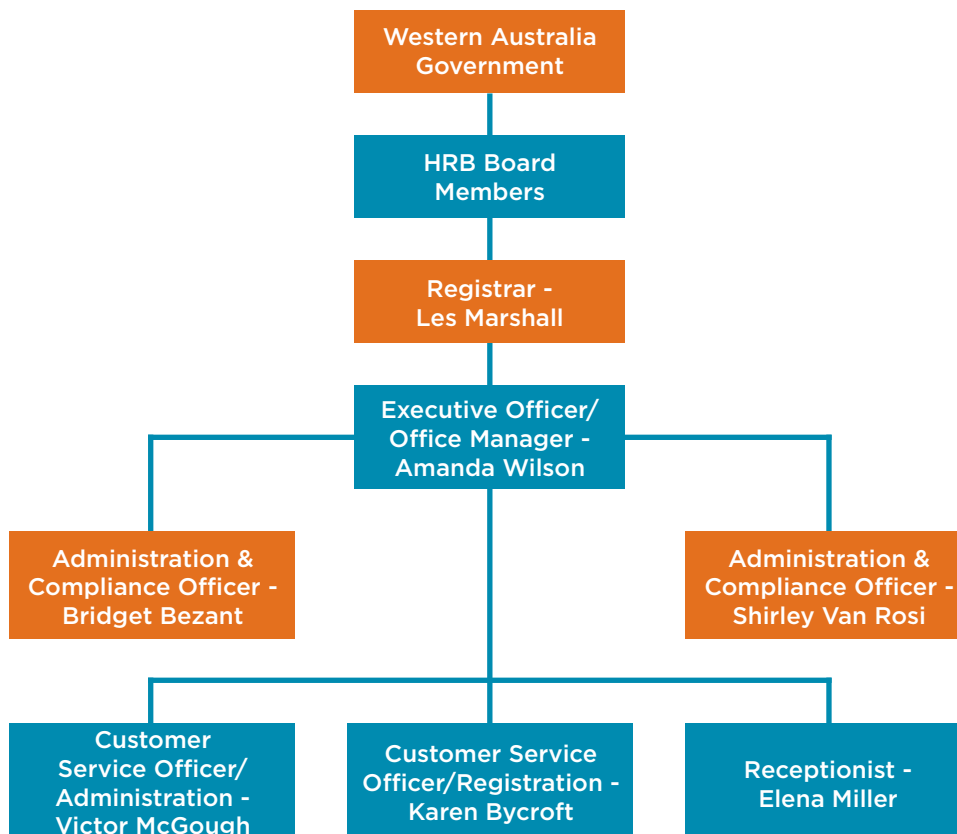
Board Meetings & Other Proceedings

- The Board met on 11 occasions in 2009.
- The Board commenced 7 legal proceeding against hairdressers in the Magistrates Court.

Board Staff

Mr Les Marshall	Registrar (commenced 14/04/2003)
Mrs Amanda Wilson	Executive Officer / Office Manager (commenced 30/6/2005)
Ms Bridget Bezant	Administration & Compliance Officer (commenced 05/11/2007)
Ms Shirley Van Rosi	Administration & Compliance Officer (commenced 11/08/2008)
Mr Victor McGough	Customer Liaison Officer - Administration (commenced 19/3/2001)
Ms Karen Bycroft	Customer Liaison Officer - Registrations (commenced 10/10/2005)
Mrs Elena Miller	Receptionist (commenced 11/8/2008)

Board Staff Organisational Chart



Performance Management Framework

Contribution to Government Objectives

Better Planning: Better Futures - A Framework for the Strategic Management of the Western Australian Public Sector provides the framework for the management of the public sector, its people and resources in achieving the long-term goals of Government. The Board acknowledges and supports the framework and manages its service delivery to meet the needs of the community.

Improved Services

Objectives:

- ensuring the highest possible standards of hairdressing for consumers by examination of hairdressing qualifications.

The Board realises these objectives by carrying out its statutory functions, which include determining the level of training for a hairdresser to be registered, maintaining a register of hairdressers and issuing certificates of registration.

Employment

In 2009, there were no changes to staffing levels.

Economic Development

The Board contributes to the economic development of the hairdressing industry by being an effective regulatory and decision-making body that encourages quality workmanship and the protection of consumers.

The Board ensures that those undertaking hairdressing within its area of jurisdiction comply with the provisions of the *Hairdressers Registration Act 1946*.

Regional Compliance

The Board ensures that regional areas of Western Australia within its jurisdiction comply with the requirements of the *Hairdressers Registration Act 1946*.

Objectives of the Board

The Board's objectives are to protect consumers; hairdressing qualifications; and to maintain acceptable minimum hairdressing industry standards.

A close-up photograph of a woman's face, partially obscured by a semi-transparent orange overlay. She has dark hair and is looking slightly to the right. Her hand is visible near her chin.

SECTION TWO

Agency Performance

Report On Operations

Register of Hairdressers

The Register of Hairdressers is maintained and updated on a daily basis. It is reviewed bi-annually for inconsistencies, and as at 31st December 2009 there were 6879 registered practicing hairdressers, 747 hairdressers in voluntary suspension and 1637 hairdressers in compulsory suspension.

Board Decisions

The Board officers receive and assess applications for registration and refer them to the Board for determination. The Board processed 713 applications for registration in 2009.

Inspections

Compliance Officers carried out 2517 inspections of hairdressing establishments during 2009.

Examinations

When an applicant for registration does not have a like-form of training to that of a Western Australian apprentice, the Board assesses the qualifications of the applicant to determine if they should undertake an examination of their skills prior to registration. In 2009, 158 metropolitan and 10 country applicants undertook the Board's theory examination and 156 metropolitan and 10 country applicants undertook the Board's practical examination.

Consumer Complaints

During the period 1st January 2009 to 31st December 2009, 117 consumer complaints were received by telephone and 36 of these complainants lodged a written complaint in relation to the provision of hairdressing services. Of these, 28 complaints have been resolved with a further 8, as at 31st December 2009, still being conciliated between the consumer and the trader.

Prosecutions

In 2009 the Board prosecuted seven (7) hairdressers for breaches to the *Hairdressers Registration Act 1946 and Regulations 1965*.

A close-up photograph of a woman's face, heavily tinted with a solid orange color. She has dark hair and is looking slightly to the right of the camera. Her hand is visible near her chin, with fingers slightly curled. The overall mood is professional and focused.

SECTION THREE

Disclosure and Legal Compliance

Key Performance Indicators

Register of Hairdressers

As at 31st December 2009 there were 6879 hairdressers registered with the Board. This is an increase of 425 on the previous year.

Hairdressers were registered in the following classes:

	PRINCIPAL	EMPLOYEE
Men's Limited	85	32
Men's Inclusive	117	44
Ladies' Limited	13	7
Ladies' Inclusive	1226	407
Ladies' Limited/ Men's Limited	21	6
Men's Inclusive/ Ladies' Limited	33	10
Ladies' Inclusive/ Men's Limited	536	129
Combined Hairdresser	3315	898
PRINCIPALS total	5346	
EMPLOYEES total	1533	
TOTAL	6879	

A table of the number of hairdressers registered in each classification of hairdressing is attached at Annexure 1.

Board Decisions in 2009

Application type	Approved		Declined		Conditional						
	Total		Total	Apprenticeship	Total	Theory & Practical Exam	Refresher Course	Independent Assessment	Interview Required	Further Information Required	Back Fees required
WA Apprentice - 1	246		0	0	84	0	0	0	0	0	84
WA Apprentice - 2	37		0	0	46	15	0	0	0	2	29
Interstate Application	50		0	0	11	9	0	0	0	0	2
New Zealand Application	10		0	0	6	6	0	0	0	1	0
Overseas Application	58		2	2	167	166	0	0	0	1	1
Board Ruling	7		6	6	9	7	0	0	0	1	1
Add A Class	8		0	0	6	6	0	0	0	1	0
Voluntary Suspension	180		0	0	0	0	0	0	0	0	0
Cancellation	30		0	0	0	0	0	0	0	0	0

WA Apprentice 1 - an apprentice who has completed their training within the last 12 months.

WA Apprentice 2 - an apprentice who has completed their training more than 12 months ago.

Inspections

The role of Inspectors (Compliance Officers) also include providing advisory support to hairdressers in the areas of occupational safety and health regulations.

From 1st January 2009 until 31st December 2009, the HRB conducted 2517 inspections of hairdressing establishments where hairdressing services are performed. During the inspections there were 203 hairdressers found practicing that had never been registered, along with a further 256 hairdressers that had failed to pay their current year's registration fee.

Metropolitan	2129
Country	388

Consisting of:

Salons	1698
Barbers	78
Beauty Therapy Salons	3
Hair Care Products	36
Home Based Salons	303
Mobile Hairdressers	151
Suburban Market	9
Hairdressing Colleges	18
Hospitals	6
Lodges	13
Nursing Homes	61
Retirement Villages	56
Community Centres	16
Hostels	14
Aged Care Facilities	55
TOTAL	2517

Board Examinations

Regulation 12 of the *Hairdressers Registration Regulations 1965* provides that - for the purpose of satisfying itself as to the qualifications of any applicant for registration, the Board may require an applicant to undertake a theoretical, practical or oral examination in any class or classes of hairdressing.

During 2009, 158 metropolitan and 10 country applicants undertook the Board's theory assessment. The results of the assessments were:

First Assessment	122 Competent 28 Not yet competent
Second Assessment	14 Competent 4 Not yet competent
Third Assessment	0 (no exams required) 0 (no exams required)

During 2009, 156 metropolitan and 10 country applicants undertook the Board's practical assessment. The results of the assessments were:

First Assessment	158 Competent 7 Not yet competent
Second Assessment	1 Competent 0 Not yet competent
Third Assessment	0 (No exams required) 0 (No exams required)

Fee structure for exams:

Assessment	Fee (inc GST)
Theory	\$70.50
Practical	\$204.00

The fee for conducting the Board's assessments offset the costs associated with employing the Board's examiners and venue hire.

Prosecutions

Date	Respondent	Allegation	Decision	Fines/Legal Costs Imposed
9/01/09	Dawn Downes of Pruners Hair Salon EAST FREMANTLE	Section 15 of the Act	Guilty	\$1,001.70
13/03/09	Anthony Oteri of The Barbers Lounge BICTON	Section 15 of the Act	Guilty	\$1,021.10
13/03/09	Theresa Shortland of Michaels Hair Salon BENTLEY	Section 15 of the Act	Guilty	\$1,021.10
14/08/09	Jennifer Perrin of Empire Hair Studio QUINNS ROCKS	Section 15 of the Act	Guilty	\$825.00
14/08/09	Candice Thomas of Hairhouse Warehouse CANNINGTON	Section 15 of the Act	Guilty	\$825.00
27/11/09	Danielle Keating of Casanova's Hair Fashions MANDURAH	Section 15 of the Act	Guilty	\$1,049.70
11/12/09	Craig McLeod of Da Vinci Hair Studio NORANDA	Section 15 of the Act	Guilty	\$800.00

Significant Issues Impacting the Board

The Minister appointed new members to the Board which meant that all positions were filled by August 2009.

In April 2009 the Minister announced a proposal to abolish the Hairdressers Registration Board and repeal the Hairdressers Registration Act 1946. This has had a significant impact on the day to day operations of the Board. Board staff have responded to numerous calls about this proposal.

Board inspectors have dealt with a number of enquiries “whilst in the field” conducting routine inspections. As a result inspection times, in some instances, went from taking a few minutes to 30-40 minutes. The most detrimental reaction to the announcement has been the number of persons believing that they no longer need to register with the Board. Many industry representatives have expressed concern about the abolition of the Board citing a likely decline in the quality of trained staff being available and the impact this may have on industry standards and consumer services.

Finances

In accordance with Section 14 of the *Hairdressers Registration Act 1946* a copy of the audited Financial Statements is attached at Annexure 2.

Other Legal Requirements

Advertising

(Section 175ze of the Electoral Act 1907)

In accordance with section 175ZE of the *Electoral Act 1907*, the Board is required to report on expenditure incurred using the following types of bodies to promote or market its services:

a) Advertising agencies	Nil
b) Market research organisations	Nil
c) Polling organisations	Nil
d) Direct mail organisations	Nil
e) Media advertising organisations	Nil

Disability Access and Inclusion Plan Outcomes

(Section 29 of the Disability Services Act 1993)

In 2009 the Board continued to work within the constraints of the present premises located at Level 1, 46 Salvado Road, Wembley.

Board services are provided where possible to cater for persons with disabilities.

Applicants for registration whose first language is not English, are given access to the services of interpreters.

Compliance with Public Sector Standards and Ethical Codes

(Section 31(1) of the *Public Sector Management Act 1994*)

Compliance Issues

Public Sector Standards (PSS)

* Nil breach claims Electronic version supplied to all staff

WA Code of Ethics

* Nil reports of non-compliance with WA Code of Ethics Electronic version supplied to all staff

Agency Code of Conduct

* Agency Code of Conduct implemented in 2007

Recordkeeping Plans

(Section 61 of the *State Records Act 2000* and *State Records Commission Standards, Standard 2, Principle 6*)

The management of the Hairdressers Registration Board's corporate documents and information is conducted within the framework of the *State Records Act 2000* and the *State Records Commission of Western Australia's Principles and Standards 2002 (incorporating Standard 2, Principle 6)*.

The Hairdressers Registration Board's Recordkeeping plan was submitted and accepted in 2005 and used as an example for other Public Sector departments. It is due to be reviewed again in 2010.

In August 2006 the HRB's records were audited and deemed compliant. The records and document management services at the HRB have been evaluated on an ongoing basis throughout 2009.

New, and existing staff are trained on the correct procedure for document management and record keeping.

Ministerial Directives

No Ministerial directives to disclose.

Government policy requirements

Occupational Safety & Health

(Premier Circular 2007/12: Code of Practice: Occupational Safety & Health in the Western Australian Public Sector)

In accordance with Premier's Circular 2007/12 the Board's Occupational Safety and Health Policy, Procedure and Guidelines are made available to staff on the Board's intranet and provided to new employees at their induction.

In 2009 the Board had no fatalities or lost time due to injury/diseases.

Number of fatalities	= 0
Lost time injury/diseases incidence rate	= 0
Lost time injury severity rate	= 0
Return to work rate	= n/a
Percentage of managers trained in OSH and injury management	= 0% <i>(all staff due to be enrolled in 2010)</i>



CONTACT DETAILS

Level 1, 46 Salvado Road, Wembley WA 6014

PO Box 463, Wembley WA 6913

web www.hrb.org.au

email liaison@hrb.org.au

telephone (08) 9381 9966

facsimile (08) 9388 0820

NB. This Annual Report will be available on the HRB website at www.hrb.org.au once approved by parliament for publication.

annexure 1 registered hairdressers 2009

Class	Principals						Employees						Yearly Totals					
	2004	2005	2006	2007	2008	2009	2004	2005	2006	2007	2008	2009	2004	2005	2006	2007	2008	2009
Men's Limited	26	35	48	55	66	85	15	18	29	29	32	32	41	53	77	84	98	117
Men's Inclusive	129	125	149	112	113	117	58	60	76	50	49	44	187	185	225	162	162	161
Ladies' Limited	8	11	0	11	13	13	10	8	8	8	6	7	18	19	8	19	19	20
Ladies' Inclusive	1252	1283	1559	1285	1247	1226	575	551	702	462	431	407	1827	1834	2261	1747	1678	1633
Ladies' Limited and Men's Limited	3	2	5	8	14	21	1	1	2	3	8	6	4	3	7	11	22	27
Men's Inclusive and Ladies' Limited	39	39	38	39	35	33	10	10	9	8	9	10	49	49	47	47	44	43
Ladies' Inclusive and Men's Limited	502	568	652	583	554	536	173	161	186	142	131	129	675	729	838	725	685	665
Combined (Men's Inclusive & Ladies' Inclusive)	1628	1860	2362	2472	2846	3315	861	880	1115	897	900	898	2489	2740	3477	3369	3746	4213
Total	3587	3923	4813	4565	4888	5346	1703	1689	2127	1599	1566	1533	5290	5612	6940	6164	6454	6879



HAIRDRESSERS REGISTRATION
BOARD OF WA

annexure 2 : financial statements

FOR THE YEAR ENDED 31ST DECEMBER 2009

annexure 2

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independent audit report

TO THE HAIRDRESSERS REGISTRATION BOARD OF WESTERN AUSTRALIA

Scope

We have audited the financial report of The Hairdressers' Registration Board of Western Australia for the year ended 31 December 2009 as set out on pages 1 to 13. The Members of the Board are responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on them to the members.

The financial report has been prepared for distribution to members of the Board for the purpose of fulfilling the Board's accountability requirements under the *Hairdressers Registration Act 1946-1975*.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the Board's financial position and performance as represented by the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional requirements the financial position of the Hairdressers' Registration Board of Western Australia as at 31 December 2009, and the results of its operations and its cash flows for the year then ended.



JOHN WADDELL

Partner

Perth, WA

Dated this 30th day of June 2010.

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

statement of financial performance for the year ended 31 december 2009

	Note	2009 \$	2008 \$
Revenues from ordinary activities	2	761,487	767,819
Loss on disposal of assets	3	-	-
Employee expenses		415,099	378,534
Depreciation and amortisation expenses	3	17,661	17,712
Other expenses from ordinary activities		259,632	339,311
Net Profit/loss from ordinary activities attributable to the Board		69,095	32,262
Total changes in equity of the Board		69,095	32,262

The accompanying notes form part of these financial statements.

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

statement of financial position as at 31 december 2009

	Note	2009 \$	2008 \$
CURRENT ASSETS			
Cash assets	12	831,401	737,382
Other assets	5	9,759	9,356
TOTAL CURRENT ASSETS		841,160	746,738
NON CURRENT ASSETS			
Plant and equipment	6	45,331	53,847
TOTAL NON-CURRENT ASSETS		45,331	53,847
TOTAL ASSETS		886,491	800,585
CURRENT LIABILITIES			
Payables	7	8,336	8,351
Interest-bearing liabilities			
Provisions	9	166,863	150,037
TOTAL CURRENT LIABILITIES		175,199	158,388
NON-CURRENT LIABILITIES			
Interest-bearing liabilities		-	-
Provisions	9	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		175,199	158,388
NET ASSETS		711,292	642,197
EQUITY			
Retained profits	10	642,197	609,935
Current year earnings		69,095	32,262
TOTAL EQUITY		711,292	642,197

The accompanying notes form part of these financial statements.

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

statement of cash flows for the year ended 31 december 2009

	Note	2009 \$	2008 \$
Cash Flows from Operating Activities			
Receipts from operations		758,885	725,415
Payments to suppliers		(663,971)	(662,347)
Interest received		11,902	42,040
Net cash used in operating activities	12(b)	106,816	105,108
Cash Flows from Investing Activities			
Payment for plant and equipment		(9,145)	(32,171)
Net cash provided by (used in) investing activities		(9,145)	(32,171)
Cash flows from Financing Activities			
Net cash used in financing activities		(3,540)	(10,375)
Net increase/(decrease) in cash held		94,131	62,562
Cash at beginning of the financial year		737,499	674,937
Cash at end of the financial year	12(a)	831,630	737,499

The accompanying notes form part of these financial statements.

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

notes to the financial statements for the year ended 31 december 2009

Note 1: Statement of Significant Accounting Policies

- i) The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report covers the Hairdressers Registration Board as an individual entity. The Hairdressers' Registration Board is a body constituted under the Hairdressers' Registration Act of 1946, and domiciled in Australia.

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.

ii) Change in Accounting Policies.

The accounting policies adopted by the Board in the preparation of the financial report are consistent with those in the previous year.

The following is a summary of the material accounting policies adopted by the Board in the preparation of the financial statements.

a) Income Tax

The board is exempt from income tax under the provisions of the Income Tax Assessment Act (1997).

b) Plant and equipment

Each class of plant and equipment is carried at cost less, where applicable, any accumulated depreciation.

The carrying amount of plant and equipment is reviewed annual by the Board to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amount.

Depreciation

The depreciable amount of all fixed assets are depreciated over their useful lives of the assets to the Board commencing from the time the asset is held ready to use. Leasehold improvements are depreciated over shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

- Office Equipment: 15.00% reducing balance/prime cost
- Motor Vehicles: 22.50% reducing balance
- Computer Equipment: 40.00% prime cost
- Leasehold Improvements: Over the period of the lease

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

notes to the financial statements for the year ended 31 december 2009

Note 1: Statement of Significant Accounting Policies (cont)

c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Board, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are depreciated on a straight line basis over the estimated useful lives where it is likely that the association will obtain ownership of the asset or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

d) Revenue

Revenue from the registration of hairdressers' is recognised upon the receipt of funds.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

All revenue is stated net of the amount of goods and services tax (GST).

e) Employee Entitlements

Provision is made for the Board's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries and annual leave which will be settled after one year, have been measured at their nominal amount. Long service leave is vesting to employees after seven years service.

Contributions are made by the Board to employee superannuation fund and are charged as expense when incurred.

f) Cash

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or financial institutions, measured net of bank overdrafts.

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

notes to the financial statements for the year ended 31 december 2009

Note 1: Statement of Significant Accounting Policies (Cont.)

	2009 \$	2008 \$
Note 2: Revenue		
Operating activities:		
- Hairdresser's registrations	741,865	718,808
- Interest received from other persons	11,902	42,040
- Government vehicle scheme	7,020	6,971
- Prior year audit adjustments	700	-
	761,487	767,819
Non-Operating activities:		
- Provision for employee entitlements	-	-
Total Revenue	761,487	767,819

Note 3: Loss from ordinary activities

Loss from ordinary activities has been determined after:

a) Expenses:		
Depreciation of property, plant and equipment	17,661	17,712
Remuneration of auditor:		
- Audit or review services	5,540	3,840
Rental on operating leases:		
- minimum lease payments rent	52,720	51,326
- minimum lease payments cars	37,491	33,499
b) Revenue and net gains:		
Net gain/(loss) on disposal of property, plant and equipment	-	-

Note 5: Other Assets

Petty Cash	229	117
Fringe Benefits tax PAYG Instalments	1,967	2,470
GST Net December 09 quarter	4,420	5,382
Pre paid superannuation	3,083	1,387
Payroll deductions payable	60	-
	9,759	9,356

THE HAIRDRESSERS' REGISTRATION BOARD

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notes to the financial statements for the year ended 31 december 2009

	2009 \$	2008 \$
Note 6: Property, Plant and Equipment		
Motor Vehicles		
At cost	-	-
Less accumulated depreciation	-	-
	-	-
Plant and Equipment		
At cost	133,212	124,067
Less accumulated depreciation	87,881	70,220
	45,331	53,847

a) Movements in carrying amounts

Movement in carrying amounts for each class of property, plant & equipment between the beginning and end of the current financial year.

	Motor Vehicles \$	Plant & Equipment \$	Total \$
Carrying amount at the beginning of financial year	-	53,847	53,847
Additions	-	9,145	9,145
Less disposals	-	-	-
Less depreciation expense	-	17,661	17,661
Accumulated depreciation eliminated on disposal	-	-	-
Prior year depreciation adjustments	-	-	-
Carrying amount at the end of the financial year	-	45,331	45,331

THE HAIRDRESSERS' REGISTRATION BOARD

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notes to the financial statements for the year ended 31 december 2009

	2009 \$	2008 \$
Note 7: Payables		
Current		
Trade creditors	1,783	-
Other liability	949	2,422
PAYG withholding	5,604	5,929
	8,336	8,351

Note 8: Interest Bearing Liabilities

Current		
Lease liability	-	-
Non-Current		
Lease liability	-	-

Note 9: Provisions

Current		
Employee entitlements	166,863	150,037
Non-Current		
Employee entitlements	-	-
Number of full-time employees at year end	7	7

Note 10: Retained profits

Retained profits at beginning of the financial year	642,197	609,935
Net profit/(loss) attributable to the Board	69,095	32,262
Retained profits at the end of the financial year	711,292	642,197

Note 11: Capital and Leasing Commitments

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements

Payable:-

- not later than one year	19,259	13,868
- later than one year but not longer than five years	18,298	-
	37,557	13,868

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

notes to the financial statements for the year ended 31 december 2009

	2009 \$	2008 \$
Note 11: Capital and Leasing Commitments (cont'd)		
Cancellable operating lease contracted for but not capitalised in the financial statements		
Payable:-		
- No later than one year	19,259	13,868
- Later than one year but no longer than five years	18,298	3,240
	37,557	17,108

Note 12: Cash Flow Information

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

- Cash on hand	229	117
- Cash at bank	831,401	737,382
	831,630	737,499

(b) Reconciliation of Cash Flow from Operations with profit/(loss) from Ordinary activities

Profit/(Loss) from ordinary activities after income tax	69,095	32,262
Non-cash flows in accumulated surplus from ordinary activities:		
- Non-cash items	-	-
- Prior year adjustment	(700)	(364)
- Depreciation	17,661	14,658
- Changes to provisions	16,826	29,826
- Fringe Benefits Tax	3,934	3,934
Cash flows from operations	106,816	105,108

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

notes to the financial statements for the year ended 31 december 2009

NOTE 13: Financial Instruments

(a) Interest Rate Risk

The 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 classes of financial assets and financial liabilities is as follows:

	Weighted Ave Effective Interest Rate		Fixed Interest Rate Maturing				Non-Interest Bearing	
	%	%	Within Year		1 to 5 Years		\$	\$
			\$	\$	\$	\$		
	2009	2008	2009	2008	2009	2008	2009	2008
Cash	4.65	4.75	831,401	697,248	-	-	-	-
Trade Debtors			-	-	-	-	-	-
Total Financial Assets			831,401	697,248	-	-	-	-
Payables			-	-	-	-	8,336	8,351
Borrowings			-	-	-	-	-	-
Total Financial Liabilities			-	-	-	-	8,336	8,351

(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 report.

(c) Net Fair Values

The net fair value of financial assets and financial liabilities approximate the values disclosed in the statement of financial position and in the notes to the financial statements.

Note 14: Segment Reporting

The Hairdressers' Registration Board operates within one industry segment being the registration of hairdressers, and in one geographical segment being Western Australia.

Note 15: Corporate Details

The principal place of business is:
Hairdressers Registration Board
46 Salvado Road
WEMBLEY WA 6014

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

statement by members of the board

In the opinion of the Board the financial report as set out on pages 3 to 13:

1. Presents fairly the financial position of the Hairdressers Registration Board as at 31 December 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.
2. At the date of this statement, there are reasonable grounds to believe that the Hairdresser's Registration Board will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



Chairperson



Registrar

Dated this 30th day of June 2010.

THE HAIRDRESSERS' REGISTRATION BOARD

ABN: 96 069 148 908

private information for the members on the financial statements

DISCLAIMER

The additional financial data presented on the following page is in accordance with the books and records of the Hairdresser's Registration Board ("our client") which have been subjected to the auditing procedures applied in our statutory audit of the Board for the year ended 31 December 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.

Dated this 30th day of June 2009.

Lyons Waddell Pty Ltd
Chartered Accountants



John Waddell
Partner

Perth, WA

operating statement

for the year ended 31 december 2009

	2009 \$	2008 \$
Operating Revenues		
Registration fees – Principals	417,214	386,706
Registration fees – Employees	83,460	86,811
Assessment fees	39,203	40,479
Certificate fees	103,075	94,910
Suspension fees/fines	6,941	4,260
Transfer fees	2,005	2,756
Reinstatement fees	5,951	7,831
Interest received	11,902	42,040
Application fee	94,016	94,693
GST Adjustment	-	364
Government vehicle scheme	7,020	6,971
Other income	700	-
	771,487	767,819
Operating Expenses		
Accounting fees	300	700
Advertising	-	3,231
Audit fees	5,240	3,840
Bank fees	7,818	7,701
Board members fees	14,482	17,053
Cleaning	1,624	1,431
Consultants	-	25,501
Courier charges	153	343
Depreciation	17,661	17,712
Document management	841	1,441
Dues and subscriptions	162	1,075
Electricity	3,492	3,179
Examination expenses	6,285	4,055
Fringe Benefit tax expense	3,934	6,555
General expenses	150	-
Insurance	4,195	-
Internet expenses	1,271	964
Legal fees	16,470	20,343
Maintenance	1,214	1,886
Meeting expenses	680	471
Motor vehicle expenses	3,911	2,303
Motor vehicle fleet management	16,329	12,133
Office equipment/expenses	518	3,892
Petty cash expenditure	1,424	1,610
Postage	8,867	7,510
Printing and stationery	35,329	37,904
Provision for employee entitlements	16,826	48,943
Publications	-	54
Rent, outgoings and taxes	52,720	51,326
Salaries	400,617	322,258
Software development	6,089	14,302
Staff amenities/training	1,334	4,156
Staff uniforms	701	5,161
Superannuation	35,160	28,670
Telephone	11,012	11,103
Temporary staff	-	41,528
Travel and entertainment/mileage	4,421	3,856
Motor Vehicle lease payments	21,162	21,366
	702,392	735,557
Total Cost of Services	702,392	735,557
Changes in Net Assets Resulting from Operations	69,095	32,262