

CHIROPRACTORS REGISTRATION BOARD
OF
WESTERN AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2004

**CHIROPRACTORS REGISTRATION BOARD
OF WESTERN AUSTRALIA
ANNUAL REPORT**
For the year ended 30 June 2004

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CHIROPRACTORS REGISTRATION BOARD OF WESTERN AUSTRALIA

REPORT FOR THE YEAR ENDED 30 JUNE 2004

Pursuant to Section 16C of the *Chiropractors Act 1964*, I report hereunder on the Board's activities for the year 2003/2004.

1. CONSTITUTION

The Chiropractors Registration Board is constituted under the provisions of Section 9 of the *Chiropractors Act 1964* (the Act) as a body corporate.

2. GOALS

The primary goals of the Board are:

- a) to ensure the administration of the *Act*; and
- b) protect the public from any unprofessional, improper or incompetent practice of chiropractic.

3. FUNCTIONS OF THE BOARD

The Board is directly responsible to the Minister for Health for all matters relating to the administration of the *Chiropractors Act 1964* and the *Chiropractors Registration Board Rules 1966* (the Rules).

The functions of the Board are:-

- to maintain the Register of chiropractors;
- to deal with applications for the registration of chiropractors pursuant to the provisions of the Act and the provisions of *Mutual Recognition (Western Australia) Act 1995*;
- to investigate complaints made in relation to the practice of chiropractic and to take disciplinary action if appropriate;
- to ensure chiropractors are informed of any changes to the Act and the Rules.

4. MEMBERSHIP OF THE BOARD

Membership of the Board is prescribed under Section 7 of the Act.

The Board consists of five members appointed by the Governor and of these:-

- a) one will be a legal practitioner nominated by the Attorney General;
- b) two will be registered Chiropractors nominated in the prescribed manner by the WA Branch of the Chiropractors' Association of Australia;
- c) one will be a registered Chiropractor nominated by the Minister;
- d) one will be a person nominated by the Minister to be a representative of consumer interests.

5. MEMBERS OF THE BOARD

The current Board members are:

V Frazer	Nominated by the Attorney General
R C Scott	Nominated by the Chiropractors' Association of Australia
R Young	Nominated by the Chiropractors' Association of Australia
B Goodreid	Nominated by the Minister for Health
K Spencer	Nominated by the Minister for Health

Alternative members:

B Grant (alternate for R Young)	Nominated by the Chiropractors Association of Australia
A Knight (alternate for B Goodreid)	Nominated by the Minister for Health
A M Powlesland (alternate for R C Scott)	Nominated by the Chiropractors Association of Australia
R Gamble (alternate for K Spencer)	Nominated by the Minister for Health

The Registrar is Mr C D Emmott

6. MEETINGS

During 2003 – 2004 Nine (9) meetings were held with attendance by Board members as follows:

	No. of Meetings Attended
Valerie Frazer	9
Rachel Young	7
Bevan Goodreid	9
Robert Scott	9
Ken Spencer	6

7. REGISTER OF CHIROPRACTORS

As at June 30, 2004 there were 255 names on the Register which had been issued with licences to practise in Western Australia during the year then ended. During the year thirty four (34) applications for registration were approved. Of these twenty three (23) applied under Mutual Recognition with eleven (11) applying under the Act. There have been a number of queries from overseas chiropractors and these have all been referred to Ms Debby Ramsay at the Council on Chiropractic Education Australasia (CCEA) regarding the examination.

8. REGISTRABLE QUALIFICATIONS

Qualifications recognised by the Board are those obtained from the Royal Melbourne Institute of Technology or from institutions holding prime accredited status in accordance with the Australasian Council on Chiropractic Education (ACCE) requirements. The only other Australian course to have attained prime accredited status by ACCE is that from Macquarie University. In addition, the Board has accepted applicants who have undertaken the clinical proficiency examinations conducted by the Royal Melbourne Institute of Technology provided the proficiency level achieved was equal to that of current graduates from that Institute. At the present time the Board only accepts overseas applicants who have successfully undertaken the CCEA Examination.

9. FEES

The following are the current registration fees:-

Licence Fee

To practise in Western Australia if the licence is issued during the period from January to June \$187.50

To practice in Western Australia if the licence is issued during the period from July to June \$375.00

Non-practising, out of State members \$100.00

Application Fee \$100.00

Certificate Fee \$30.00

Six months temporary Registration Fee \$200.00

10. AMENDMENTS TO THE ACT AND RULES

The State Government will introduce a State Administrative Tribunal from January 2005. This Tribunal will hear all disciplinary matters from all Registration Boards, other than those matters where the penalty is likely to be of a minor nature, and not involve suspension or removal of the name from the register.

The current Act provides for the Board to maintain a Record of Students. However the Rules do not define the requirements for this Record or any disciplinary matters for students. The Board has written to the Health Department seeking an amendment to the Rules in relation to these issues.

The Board is currently developing a proclaimed method of chiropractic in accordance with Section 22 of the Act.

11. PENALTIES

The penalties which the Board may impose on registered chiropractors are reprimand, suspension, cancellation of licence or order the chiropractor to pay a penalty not exceeding \$5,000.

12. COMPLAINTS

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

- a) 2 complaints referred to the Office of Health Review regarding treatment.
(Following consent received by the complainants, in each case the Board has forwarded these matters to the Office of Health Review.)
- b) 1 complaint alleging false claims on a private health fund.
(This matter proceeded to an inquiry. Undertaking in place against the chiropractor)
- c) 1 complaint requesting to re-open a complaint.
(No additional information had been submitted by the complainant and the request was declined).

13. CONFERENCES AND MEETINGS

The Australian Conference of Chiropractors Registration Boards (ACCRB) Conference was held in Melbourne, Victoria on 10-12 September 2004. The Board was represented at the Conference by Dr R Scott, Dr B Goodreid, Dr Rachel Young and Mr C Emmott.

Among the items considered at the ACCRB Conference are:-

- *Standards of Manipulative Care*
- *National Disciplinary Compendium*
- *Mandatory Professional Indemnity Insurance*
- *Waiting List Practice*
- *Skills Levels for Foreign Trained Chiropractors*
- *CCEA yearly fee*
- *Animal Chiropractors*
- *Clinical Placement for Undergraduates*
- *Qualifications from Australian Institutions gained offshore*
- *Temporary Registration*
- *Registration Fees*
- *Resolution Book*
- *CCEA assessment of overseas trained practitioners*
- *Regency of Practice*
- *New Zealand Board's Standard of Practice*

14. COUNCIL ON CHIROPRACTIC EDUCATION AUSTRALASIA

The Council on Chiropractic Education Australasian Inc (CCEA) was incorporated on 27 February 2003. The Council was formed to encompass the activities of two separate organisations within Australia, namely the Australasian Council of Chiropractic Education (ACCE) and the Joint Education Committee of Participating Registration Boards (JEC).

The main functions of the CCEA are;

- to undertake accreditations in relation to Australian and New Zealand Chiropractic Programs; and
- to undertake competency assessments of overseas trained chiropractors to ensure they are safe and competent to practise in Australia and New Zealand.

The Council has the following objects contained within its Constitution and Rules:

- to assess and accredit chiropractic undergraduate and postgraduate courses;
- to advise and make recommendations regarding statutory accreditation, approval or prescription;
- to develop, advocate and maintain valid and reliable accreditation standards of processes to assess the suitability and quality of chiropractic courses and to judge the success of provider institutions in ongoing development, implementation and evaluation of those course goals and outcomes;
- to develop and conduct competency assessments and advise on the suitability of chiropractors to practise in Australasia;
- to advise and make recommendations in relation to chiropractic education and uniform standards of practice and regulation of chiropractors in Australasia;
- to establish and maintain relationships with bodies or organisations in other countries having objects and functions, in whole or in part, similar to the objects and function of the Council; and
- to ensure that the Council achieves its purpose and objects.

The current membership of the Council is as follows, with each member nominating a Councillor to represent it:

- the Chiropractors and Osteopaths Board of the Australian Capital Territory;
- the Chiropractic Board of New Zealand;
- the Chiropractors and Osteopaths Board of the Northern Territory;
- the Chiropractors Board of Queensland;
- the Chiropractors Board of South Australia;
- the Chiropractors and Osteopaths Board of Tasmania;
- the Chiropractors Registration Board of Victoria;
- the Chiropractors Board of Western Australia;
- the Chiropractors Association of Australia;
- the New Zealand Chiropractic Association;

or each of their successors in law.

The Council's membership also includes two nominated Councillors representing Australian and New Zealand Chiropractic Teaching Institutions and two laypersons.

15. ASSESSMENT OF OVERSEAS PERSONS FOR SKILLED MIGRATION

The Chiropractors Registration Board has been gazetted as the body responsible for the assessment of overseas persons for skilled migration. This task was previously undertaken by NOOSR who has been devolving this process to professional bodies, where appropriate. For all overseas enquiries the Board has forwarded them onto the Ms Debby Ramsay at the CCEA.

16. MURDOCH UNIVERSITY

A chiropractic course was established at Murdoch University in 2003. The Board is currently working with representatives from the Chiropractic School of Murdoch University and from the CAA (WA branch) on developing Fieldwork Placement Guidelines for students. The Registrar has been requested by the Chiropractic School at Murdoch to present to the third year students on aspects of the Act and Rules.

17. STATE RECORDS AT 2000 COMPLIANCE

The Board's Recordkeeping Plan was approved by the State Records Commission on 15 July 2004 for a period of 3 years.

18. ACCESS/ADMINISTRATION

The Office of the Board is located at:-

Address:

2nd Floor

15 Rheola Street

WEST PERTH WA 6005

Telephone: (08) 9321 8499

Facsimile: (08) 9481 3686

Correspondence to the Board should be addressed to:-

The Registrar

Chiropractors Registration Board

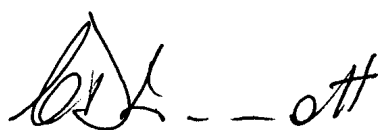
PO Box 263

WEST PERTH WA 6872

Registrar: Mr Colin D Emmott

Assistant: Ms Kelli Dawson

Applications for registration and other board forms and information can be downloaded from the Board's website at www.chiroboard.wa.gov.au




REGISTRAR

8 October 2004

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT BY THE REGISTRAR
FOR THE YEAR ENDED 30 JUNE 2004**

I, Colin Emmott, the Registrar of the Chiropractors Registration Board of Western Australia, hereby state that in my opinion:

1. (a) the accompanying financial report as set out on pages 13 to 21, presents fairly the financial position of the Chiropractors Registration Board of WA as at 30 June 2004 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.



Colin Emmott - Registrar



Date

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE CHIROPRACTORS REGISTRATION BOARD OF WA

Scope

The financial report and committee's responsibility

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements, and the statement by the Registrar for Chiropractors Registration Board of Western Australia (the association), for the year ended 30 June 2004.

The Registrar of the association is responsible for the preparation and true and fair presentation of the financial report in accordance with the Chiropractors Act ("the Act"). This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

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

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

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

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

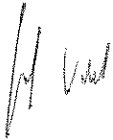
While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

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

Audit Opinion

In our opinion, the financial report of Chiropractors Registration Board of Western Australia presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Chiropractors Registration Board of Western Australia as at 30 June 2004, and the results of its operations and its cash flows for the year then ended.

BENTLEYS MRI PERTH PARTNERSHIP**J W VIBERT****Partner**

Dated this 8th day of October 2004
Perth WA

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	<i>Note</i>	<i>2004</i>	<i>2003</i>
		\$	\$
REVENUE			
<i>Ordinary activities:</i>			
Annual licence fees		91,745	84,530
Application fees		3,900	3,100
Certificate fees		1,170	660
Interest		7,173	9,101
Sundry income		200	430
		<hr/>	<hr/>
		104,188	97,821
		<hr/>	<hr/>
EXPENSES			
Secretarial and administration fees		58,500	52,800
Legal, inquiry and complaint Costs		40,679	27,053
Printing, postage and stationery		2,583	2,219
Australian Council on Chiropractic Education – contribution		4,987	2,508
Other expenses from ordinary activities		33,764	34,905
		<hr/>	<hr/>
		140,513	119,485
		<hr/>	<hr/>
Surplus/(deficit) from ordinary activities before income tax expense		(36,325)	(21,664)
Income tax expense	1(b)	-	-
		<hr/>	<hr/>
Net surplus/(deficit) attributable to the Board	2	(36,325)	(21,664)
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004**

	<i>Note</i>	<i>2004</i> \$	<i>2003</i> \$
CURRENT ASSETS			
Cash assets		160,079	232,033
Receivables & Other	3	6,556	5,544
TOTAL CURRENT ASSETS		166,635	237,577
NON-CURRENT ASSETS			
Intangibles	4	840	1,400
TOTAL NON-CURRENT ASSETS		840	1,400
TOTAL ASSETS		167,475	238,977
CURRENT LIABILITIES			
Payables	5	68,874	104,051
TOTAL CURRENT LIABILITIES		68,874	104,051
TOTAL LIABILITIES		68,874	104,051
NET ASSETS		98,601	134,926
EQUITY			
Accumulated surplus	2	98,601	134,926
TOTAL EQUITY		98,601	134,926

The accompanying notes form part of this financial statement

WESTERN AUSTRALIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004

	<i>Note</i>	<i>2004</i> \$	<i>2003</i> \$
Cash flows from operating activities			
Receipts from registrants		96,146	87,552
Interest received		4,356	9,077
Payments to suppliers		(186,908)	(104,743)
Goods and services tax recovered		14,452	6,956
Net cash provided by/(used in) operating activities	6	(71,954)	(1,158)
Net increase/(decrease) in cash held		(71,954)	(1,158)
Cash at the beginning of the financial year		232,033	233,191
Cash at the end of the financial year		160,079	232,033

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Chiropractors Act 1964.

The financial report covers the Chiropractors Registration Board of Western Australia as an individual entity. The Board is incorporated in Western Australia under the Chiropractors Act 1964.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Board in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

a) Income and Expense Recognition

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

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

b) Taxation

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

c) Goods and Services Tax

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

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

d) Registrars Fees Expense

This expenditure represents the Board's administration and secretarial fees budgeted and approved by the Board and paid as a retainer for year ended 30 June 2004. It includes the provision of fully serviced office facilities such as management and administration together with accounting, secretarial staff, typing, computer facilities, telephone attendance, reception, public access, rental for office space and meeting facilities, newsletter, educational presentations, attendance at professional conventions and sub-committee meetings.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

e) Adoption of Australian Equivalents to International Financial Reporting Standards

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for the financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the end of the current financial year. The board is assessing the significance of these changes and preparing for their implementation. The board is of the opinion that there will be minimal impact on the Association's accounting policies that will arise from the adoption of IFRS.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

	<i>2004</i> \$	<i>2003</i> \$
2. ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the financial year	134,926	156,590
Net surplus/(deficit) attributable to the year	(36,325)	(21,664)
Accumulated surplus at the end of the financial year	98,601	134,926
3. RECEIVABLES		
Prepaid Expenses	2,625	-
Sundry debtors	3,161	2,117
Goods and services tax recoverable	490	3,339
Accrued interest	280	88
	6,556	5,544
4. INTANGIBLES		
Website Costs	1,500	1,500
Less: Amortisation	(660)	(100)
	840	1,400
5. PAYABLES		
Creditors and accruals	6,534	40,838
Fees received in advance	62,340	63,213
	68,874	104,051
6. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET SURPLUS ATTRIBUTABLE TO THE BOARD		
Net surplus/(deficit) after income tax	(36,325)	(21,664)
Add: Amortisation of Website	560	100
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(2,817)	(3,404)
Decrease/(increase) in GST receivable	1,805	-
Decrease/(increase) in payables	(35,177)	23,810
Net cash provided by operating activities	(71,954)	(1,158)

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
7. AUDITORS' REMUNERATION		
Audit of the financial report	989	920
Other services	-	-
 8. RELATED PARTY INFORMATION		
(a) The names of the persons who were members of the Chiropractors Registration Board of Western Australia at any time during the financial year are:-		
Ms V Frazer		
Mr B Goodreid		
Mr R C Scott		
Mr K Spencer		
Ms R Young		
 (b) Remuneration		
Aggregate income received, or due and receivable by the members of the Board from the Board	14,257	14,390
	14,257	14,390

9. SEGMENT REPORTING

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

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

10. 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>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>
	<i>%</i>	<i>%</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>
FINANCIAL ASSETS						
Cash	1.05	1.80	60,079	57,033	-	-
Short Term Deposits	4.95	4.57		-	100,000	175,000
TOTAL FINANCIAL ASSETS			60,079	57,033	100,000	175,000
FINANCIAL LIABILITIES			-	-	-	-

b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The Board does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Board.

c) Net Fair Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

11. EMPLOYEES

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

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

12. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor
15 Rheola Street
WEST PERTH WA 6005

WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2004

	2004	2003
	\$	\$
INCOME		
Interest	7,173	9,101
Licence fees	91,745	84,530
Application fees	3,900	3,100
Certificate fees	1,170	660
Sundry income	200	430
	104,188	97,821
Less:		
EXPENSES		
Administration expenses	-	15,000
Auditors' remuneration	989	920
Australian Council on Chiropractic Education – Contribution	4,987	2,508
Bank charges	1,996	1,013
Board member fees	14,257	14,390
Catering	1,112	-
Conference expenses	11,630	12,158
Courier	848	1,182
Amortisation of Website	560	100
General expenses	105	42
Insurance	456	2,260
Legal, inquiry & complaint costs	40,679	27,053
Meeting Expenses	525	1,374
Parking	202	-
Postage & petty cash	404	576
Printing & stationery	2,179	1,643
Registrars fees	58,500	37,800
Telecommunications	1,084	1,466
	140,513	119,485
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	(36,325)	(21,664)