

**CHIROPRACTORS REGISTRATION BOARD**

**OF**

**WESTERN AUSTRALIA**

**ANNUAL REPORT**

**FOR THE YEAR ENDED**

**30 JUNE 2009**

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**CHIROPRACTORS REGISTRATION BOARD  
OF WESTERN AUSTRALIA  
ANNUAL REPORT**  
*For the year ended 30 June 2009*

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# CHIROPRACTORS REGISTRATION BOARD OF WESTERN AUSTRALIA

## REPORT FOR THE YEAR ENDED 30 JUNE 2008

Pursuant to Section 25 of the *Chiropractors Act 2005*, I report hereunder on the Board's activities for the year 2008/2009.

### 1. CONSTITUTION

The Chiropractors Registration Board of Western Australia is established by the Chiropractors Act 2005 (the Act) which was proclaimed on 3 July 2007. The Board is a body corporate and exercises the powers, authorities, duties and functions imposed on it by the Act and Rules determined from time to time.

### 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 2005* and the *Chiropractors Regulations 2007* (the Rules).

The functions of the Board are:-

- (a) to advise the Minister on matters to which this Act applies;
- (b) to administer the scheme of registration under Part 4;
- (c) to support and promote public education and research in relation to the practice of chiropractic;
- (d) to monitor education in chiropractic, and provide advice on that education to the Minister and to any other person or body involved in that education;
- (e) to promote and encourage —
  - (i) the continuing education of chiropractors in the practice of chiropractic; and
  - (ii) increased levels of skill, knowledge and competence in the practice of chiropractic;
- (f) to perform other functions that are conferred on the Board under this Act or any other Act.

#### 4. MEMBERSHIP OF THE BOARD

Membership of the Board is prescribed under Section 6 of the Act.

The Board consists of 8 members appointed by the Minister, of whom —

- (a) 6 are to be chiropractors;
- (b) one is to be a person who has knowledge of and experience in representing the interests of consumers; and
- (c) one is to be a legal practitioner.

Each member of the Board is to be a natural person.

#### 5. MEMBERS OF THE BOARD

*The current Board members are:*

F Vernon	Nominated by the Attorney General
D Herron	Nominated by the Chiropractors' Association of Australia
R Young	Nominated by the Chiropractors' Association of Australia
B Goodreid	Nominated by the Minister for Health
A Scott	Nominated by the Minister for Health
J Cramer	Nominated by the Minister for Health
A Powlesland	Nominated by the Minister for Health

Dr Stefan Pallister retired from the Board on 31 March 2008 and a replacement Board Member had not been appointed by the Minister for Health as at 30 June 2009.

The Registrar is Mr C D Emmott.

#### 6. MEETINGS

During 2008 – 2009 eight (8) meetings were held with attendance by Board members as follows:

	<b>No. of Meetings Attended</b>
F Vernon	8
R Young	7
B Goodreid	7
D Herron	8
A Scott	5
A Powlesland	8
J Cramer	5

## 7. REGISTER OF CHIROPRACTORS

### a) Chiropractors Act 2007

Applications for registration under the Chiropractors Act 2007 were approved for 55 persons whose names were entered in the Register.

### b) Mutual Recognition

Applications for registration under the Mutual Recognition Act (WA) 2001 were approved for 12 persons whose names were entered in the Register.

### c) Trans Tasman Mutual Recognition Applications

No applications were received under the Trans Tasman Mutual Recognition Act (WA) 2007.

### d) Registered Chiropractors

393.

## 8. REGISTRABLE QUALIFICATIONS

Qualifications recognised by the Board are as follows:

Macquarie University	Bachelor of Chiropractic/Master of Chiropractic
RMIT University (Bundoora Campus)	Bachelor of Applied Science (Clinical Science) /Bachelor of Chiropractic Science <i>(previously Bachelor of Applied Science (Chiropractic))</i>  Bachelor of Applied Science (Complementary Medicine)/Master of Clinical Chiropractic Bachelor of Health Science (Chiropractic)/ Master of Clinical Chiropractic
Murdoch University	Bachelor of Science (Chiropractic)/ Bachelor of Chiropractic
New Zealand College of Chiropractic	Bachelor of Chiropractic
Council on Chiropractic Education Australasia Inc. (CCEA)	Certificate of Attainment

## 9. FEES

The following are the current registration fees:-

### *Licence Fee*

*To practice in Western Australia if the licence is issued during the period from January to June* \$225.00

*To practice in Western Australia if the licence is issued during the period from July to June* \$450.00

*Application Fee* \$150.00

*Restoration Fee* \$75.00

## 10. AMENDMENTS TO THE ACT AND RULES

### 10.1 Act & Rules

The Chiropractors Act 2005 was proclaimed on 3 July 2007.

### 10.2 State Administration Tribunal

With effect from January 2005 a new State Government tribunal has taken over some of the disciplinary functions of the Board.

The creation of the new tribunal will deal with the determination of Inquiries, the appeal process, dispute resolution and handling of professional disciplinary matters.

### 10.3 State Records Act 2000

Under Section 19 of the 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 has been approved by the State Records Commission until 2009.

In accordance with Standard 2 Principle 6 of the Act:

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

#### **10.4 Freedom of Information**

Part 5 of 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.

No requests for release of information under the Freedom of Information Act have been received by the Board during the year.

### **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.

- One (1) complaint in relation to advertising on a chiropractor's letterhead where the chiropractor was holding himself out to be a specialist.  
*(This matter is currently under investigation.)*
- One (1) complaint in relation to a chiropractor acting improperly in the course of practise as a chiropractor.  
*(This matter is currently under investigation.)*
- One (1) complaint in relation to a chiropractor not complying with the condition of registration to hold Professional Indemnity Insurance.  
*(This matter is currently being investigated.)*
- One (1) complaint in relation to a myopractor advertising in the yellow pages under the Chiropractors section.  
*(This matter is currently being investigated.)*
- One (1) SAT application made in relation to a Chiropractor over servicing patients.  
*(Matter is closed.)*
- One (1) SAT application made in relation to a Chiropractor over servicing patients.  
*(This matter is currently being investigated.)*
- One (1) complaint made in relation to a Chiropractor holding himself out to be a specialist.

*(This matter was investigated by the Board and due to the Chiropractors undertaking and instructions to his staff the Board did not take further action. The matter is closed.)*

- One (1) complaint made in relation to a Chiropractors advertisement in a local paper.  
*(This matter was investigated by the Board and no further action was warranted. The matter is closed.)*

### **13. CONFERENCES AND MEETINGS**

The Australian Conference of Chiropractors Registration Boards (ACCRB) Conference was held in Perth on 22 and 23 August 2009. The Board was represented at the Conference by Dr B Goodreid, Dr A Scott, Dr A Powlesland, Dr D Herron and Mr C Emmott.

Among the items considered at the ACCRB Conference are:-

- National Registration
- Student Tracking Programme
- Registration Guidelines and Policies – National Standards for the National Board

### **14. COUNCIL ON CHIROPRACTIC EDUCATION AUSTRALASIA**

The Council on Chiropractic Education Australasian Inc (CCEA) was incorporated on 27 February 2003.

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. MURDOCH UNIVERSITY**

A chiropractic course was established at Murdoch University in 2003. The Board has recently finalised 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 on an annual basis by the Chiropractic School at Murdoch to present to the first year and final year students on aspects of the Act and Rules.

## 16. ACCESS/ADMINISTRATION

The Office of the Board is located at:-

Address:

2<sup>nd</sup> Floor

15 Rheola Street

WEST PERTH WA 6005

Telephone: (08) 9321 8499

Facsimile: (08) 9481 4940

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: Mrs Kylie Lethlean

Applications for registration and other board forms and information can be downloaded from the Board's website at [www.chiroboard.wa.gov.au](http://www.chiroboard.wa.gov.au)

  
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**REGISTRAR**

20 November 2009  
**Date**

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

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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 14 to 23, presents fairly the financial position of the Chiropractors 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.

  
\_\_\_\_\_  
**Colin Emmott - Registrar**

Date 20 November 2009

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**Independent Auditor's Report  
To the Registrants of Chiropractors Registration Board of Western  
Australia**

We have audited the accompanying financial report of Chiropractors 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 *Chiropractors Act 2005*. 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal

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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 Chiropractors Registration Board of Western Australia is in accordance with the *Chiropractors Act 2005*, 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, 20 November 2009

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**CHIROPRACTORS REGISTRATION BOARD OF  
WESTERN AUSTRALIA  
INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2009**

	<i>Note</i>	<i>2009</i> \$	<i>2008</i> \$
<b>REVENUE</b>			
Annual licence fees		166,250	121,738
Application fees		8,250	8,100
Certificate fees		-	60
Restoration fees		150	150
Interest		9,079	9,289
Sundry income		20	6,040
		183,749	145,377
<b>EXPENSES</b>			
Secretarial and administration fees		88,000	66,250
Legal, inquiry and complaint costs		10,535	8,221
Printing, postage and stationery		7,534	7,331
Council on Chiropractic Education Australasia – contribution		9,230	6,549
Other expenses		53,388	40,467
		168,687	128,818
Surplus before income tax expense		15,062	16,559
Income tax expense	1(b)	-	-
Net surplus attributable to the Board	2	15,062	16,559

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF  
WESTERN AUSTRALIA  
BALANCE SHEET AS AT 30 JUNE 2009**

	<i>Note</i>	<i>2009</i> \$	<i>2008</i> \$
<b>CURRENT ASSETS</b>			
Cash & cash equivalent assets	3	294,171	276,758
Trade & other receivables	4	8,616	7,156
<b>TOTAL CURRENT ASSETS</b>		<u>302,787</u>	<u>283,914</u>
<b>TOTAL ASSETS</b>		<u>302,787</u>	<u>283,914</u>
<b>CURRENT LIABILITIES</b>			
Trade & other payables	5	164,999	161,188
<b>TOTAL CURRENT LIABILITIES</b>		<u>164,999</u>	<u>161,188</u>
<b>TOTAL LIABILITIES</b>		<u>164,999</u>	<u>161,188</u>
<b>NET ASSETS</b>		<u>137,788</u>	<u>122,726</u>
<b>EQUITY</b>			
Accumulated surplus	2	137,788	122,726
<b>TOTAL EQUITY</b>		<u>137,788</u>	<u>122,726</u>

The accompanying notes form part of this financial statement

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

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	<i>Accumulated Surplus</i>	<i>Total</i>
	\$	\$
<b>Balance as at 1 July 2007</b>	106,167	106,167
Net surplus for the period	16,559	16,559
<b>Balance as at 1 July 2008</b>	122,726	122,726
Net surplus for the period	15,062	15,062
<b>Balance as at 30 June 2009</b>	137,788	137,788

The accompanying notes form part of this financial statement.

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

	<i>Note</i>	2009 \$	2008 \$
<b>Cash flows from operating activities</b>			
Receipts from registrants		187,683	188,160
Interest received		7,577	9,349
Payments to suppliers		(190,953)	(141,135)
Goods and services tax recovered		13,106	11,964
<b>Net cash provided by operating activities</b>	<b>6</b>	<b>17,413</b>	<b>68,338</b>
Net increase in cash held		17,413	68,338
Cash at the beginning of the financial year		276,758	208,420
<b>Cash at the end of the financial year</b>	<b>3</b>	<b>294,171</b>	<b>276,758</b>

The accompanying notes form part of this financial statement

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

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**I. 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 Chiropractors Act 2005.

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 2005.

The financial report was authorised for issue in accordance with a resolution of the Board on 20 November 2009.

The financial report of the Chiropractors 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 basis of preparation and the material accounting policies adopted by the Board in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

*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**

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.

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

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**i. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**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 2009. 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.

**e) Cash and Cash Equivalents**

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

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

	<i>2009</i>	<i>2008</i>
	\$	\$
<b>2. ACCUMULATED SURPLUS</b>		
Accumulated surplus at the beginning of the financial year	122,726	106,167
Net surplus attributable to the year	15,062	16,559
Accumulated surplus at the end of the financial year	137,788	122,726
<b>3. CASH AND CASH EQUIVALENTS</b>		
Cash at bank and on hand	147,809	152,424
Short-term bank deposits	146,362	124,333
	294,171	276,757
<p>The effective interest rate on the short-term bank deposit was 4.00% This deposit has a maturity term of 4 months.</p>		
<b>RECONCILIATION OF CASH</b>		
Cash at the end of the financial year as shown in the Cash Flow Statement and Balance Sheet comprises:		
Cash at bank – Commercial cheque A/C	147,809	152,424
Cash at bank – Term deposits	146,362	124,333
	294,171	276,757
<b>4. TRADE &amp; OTHER RECEIVABLES</b>		
Prepaid expenses	2,667	2,625
Sundry receivables	2,122	1,235
Goods and services tax recoverable	2,367	3,296
Accrued interest receivable	1,460	-
	8,616	7,156
<b>5. TRADE &amp; OTHER PAYABLES</b>		
Creditors and accruals	20,774	30,863
Fees received in advance	144,225	130,325
	164,999	161,188

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

	2009	2008
	\$	\$
<b>6. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET SURPLUS ATTRIBUTABLE TO THE BOARD</b>		
Net surplus after income tax	15,062	16,559
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(2,389)	180
Decrease/(increase) in GST receivable	929	(404)
(Decrease)/increase in payables	3,811	52,003
Net cash provided by operating activities	17,413	68,338
<b>7. AUDITORS' REMUNERATION</b>		
Audit of the financial report	4,040	1,860

**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:-

Mr B Goodreid	Mr D Herron
Mr A Powlesland	Mrs F Vernon
Ms R Young	Mrs A Scott
Mrs J Cramer	

**b) Remuneration of Board Members**

	2009	2008
	\$	\$
Aggregate income received, or due and receivable by the members of the Board from the Board	15,559	9,360

**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 2009**

**10. 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>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial assets</b>								
Cash and cash equivalents	147,810	152,425	-	-	-	-	147,810	152,425
Trade and other receivables	8,616	7,156	-	-	-	-	8,616	7,156
Short term deposits	146,362	124,333	-	-	-	-	146,362	124,333
<b>Total anticipated inflows</b>	<b>302,788</b>	<b>283,914</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>302,788</b>	<b>283,914</b>
<b>Financial liabilities</b>								
Trade payables and accruals	20,774	30,863	-	-	-	-	20,774	30,863
<b>Total contractual outflows</b>	<b>20,774</b>	<b>30,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,774</b>	<b>30,863</b>
<b>Net (outflow)/inflow on financial instruments</b>	<b>282,014</b>	<b>253,051</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>282,014</b>	<b>253,051</b>

*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.

*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.

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

**10. FINANCIAL INSTRUMENTS (Cont'd)**

*e) Sensitivity analysis*

Interest rate risk

The association has performed a sensitivity analysis relating to its exposure to interest rate risk at balance date. This sensitivity analysis demonstrates the effect on current year results and equity which could result from a change in this risk.

As at 30 June 2009, the effect on profit and equity as a result of changes in the interest rate, with all other variables remaining constant would be as follows:

	2009	2008
	\$	\$
Change in profit		
— Increase in interest rate by 0.5%	1,471	1,384
— Decrease in interest rate by 0.5%	(1,471)	(1,384)
Change in equity		
— Increase in interest rate by 0.5%	689	614
— Decrease in interest rate by 0.5%	(689)	(614)

This sensitivity analysis has been performed on the assumption that all other variables remain unchanged.

No sensitivity analysis has been performed on foreign currency risk as the association is not exposed to foreign currency fluctuations.

*j) Financial Risk Management*

The Board's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable and investments in a public unit trust.

i. Treasury Risk Management

The Board meets on a regular basis to analyse financial risk exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

The committee's overall risk management strategy seeks to assist the Board in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

Risk management policies are approved and reviewed by the Board on a regular basis. These include the use of credit risk policies and future cash flow requirements.

ii. Financial Risk Exposures and Management

The main risks the Board is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

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

**11. CAPITAL MANAGEMENT**

The Board members control the capital of the Board in order to maintain a good debt-to-equity ratio to ensure that the Board can fund its operations and continue as a going concern.

The Board's debt and capital includes financial liabilities, supported by financial assets.

There are no externally imposed capital requirements. The Board members effectively manage the Board's capital by assessing the association's financial risks and adjusting its capital structure in response to changes in these risks and in the market. These responses include the management of debt.

There have been no changes in the strategy adopted by the Board to control the capital of the Board since the prior year. This strategy is to ensure that there is sufficient cash to meet trade and sundry payables and borrowings.

The gearing ratio's for the year ended 30 June 2009 and 30 June 2008 are as follows:

	Note	2009	2008
		\$	\$
Total borrowings		-	-
Less cash and cash equivalents		294,171	276,758
Net debt		294,171	276,758
Total equity		137,788	122,726
Total capital		431,959	399,484
Gearing ratio		2.135	2.255

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**CHIROPRACTORS REGISTRATION BOARD OF  
WESTERN AUSTRALIA**

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

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**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**

*Number*

*Number*

Number of employees at balance date

-

-

**14. BOARD DETAILS**

The principal place of business of the Board is:

2<sup>nd</sup> Floor

15 Rheola Street

WEST PERTH WA 6005

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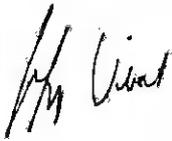
## AUDITORS' DISCLAIMER

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The additional financial data presented on page 27 is in accordance with the books and records of The Chiropractors 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 of 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, 20 November 2009

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

	2009 \$	2008 \$
<b>INCOME</b>		
Interest	9,079	9,289
Licence fees	166,250	121,738
Application fees	8,250	8,100
Certificate fees	-	60
Restoration fees	150	150
Sundry income	20	40
Recoveries	-	6,000
	183,749	145,377
<b>Less:</b>		
<b>EXPENSES</b>		
Auditors' remuneration	4,040	1,860
Council of Chiropractic Education: Australasia – Contribution	9,230	6,549
Awards	-	500
Bank charges	1,830	1,308
Board member fees	15,559	9,360
Catering	1,562	1,392
Conference expenses	19,575	18,632
Consultants	700	1,333
Entertainment	868	915
Insurance	3,088	3,080
Legal, inquiry & complaint costs	10,535	8,221
Parking	123	17
Postage & petty cash	2,557	2,655
Printing & stationery	4,977	4,676
Registrars fees	88,000	66,250
Seminar Costs	4,161	-
Sundry Expenses	139	400
Telecommunications	1,743	1,670
	168,687	128,818
<b>OPERATING PROFIT FOR THE YEAR</b>	15,062	16,559

**COMPLAINTS ASSESSMENT COMMITTEE**

**ANNUAL REPORT**

**to the**

**CHIROPRACTORS REGISTRATION BOARD  
OF  
WESTERN AUSTRALIA**

**Year Ended 30 June 2009**

Following the proclamation of the Chiropractors Act 2005, in accordance with section 49(1) the Complaints Assessment Committee was appointed by the Board on 15 May 2007.

The following Board Members were appointed to the Committee:

Dr Doug Herron - elected under section 50(2)(a).  
Ms Fiona Vernon – elected under section 50(2)(b)  
Dr Rachel Young – elected under section 50(2)(c)

Ms Vernon was appointed Chairman of the Committee.

### **Complaints Received**

As at 1 July 2008 there were 3 complaints which were under investigation by the Complaints Assessment Committee.

During the period under review 3 complaints were received.

The Complaints Assessment Committee met to consider the complaints on hand on the following occasions:

12 February 2009  
19 March 2009  
17 June 2009.

### **Complaints Considered**

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

- (a) a complaint in relation to a chiropractor advertising in a local newspaper with the advertisement appearing to be misleading or deceptive.

After considering the chiropractors response to the complaint the Board was satisfied with the chiropractors explanation and accordingly determined that no further action be taken in relation to this matter.

- (b) a complaint that a chiropractor held himself out to be a paediatric chiropractor when the chiropractor does not hold a specialist qualification.

The Committee determined that no further action be taken in relation to the matter on the basis of the chiropractor's assurance that he did not hold himself out to be a specialist and undertaking to ensure his staff did not suggest he has a specialist qualification.

### **Complaints in Progress**

- (c) a complaint in relation to a chiropractor not complying with the registration requirements of holding PI Insurance.  
This complaint is currently under investigation.

- (e) a complaint in relation to a myropractor advertising under the chiropractors section of the yellow pages.

This complaint is currently being investigated.

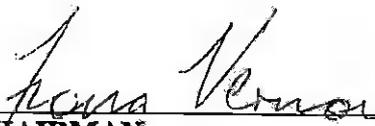
- (f) a complaint received by the Board was in relation a chiropractor over-servicing patients.

This complaint is currently under investigation by the Board's solicitors.

- (g) a complaint in relation to a chiropractor's manner in dealing with the patient. The patient alleged the chiropractor used inappropriate comments, the patient was in pain during the adjustments and the chiropractor did not cease treatment when the patient advised they were in pain.

This complaint is currently being investigated.

Signed for and on behalf of the Complaints Assessment Committee.

  
\_\_\_\_\_  
**CHAIRMAN**

16.12.09  
\_\_\_\_\_  
**DATE**