THE OPTOMETRISTS REGISTRATION BOARD
OF
WESTERN AUSTRALIA

ANNUAL REPORT
&
FINANCIAL STATEMENTS

Year Ended 30 June 2009
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Pursuant to Section 25 of the Optometrists Act 2005 I report hereunder on the Board's activities for the period 1 July 2008 to 30 June 2009.

1. CONSTITUTION

The Optometrists Registration Board is constituted under the provisions of the Section 5 of the Optometrists Act 2005 (the Act) as a body corporate.

2. GOALS

The primary goal of the Board is to ensure the enforcement of the Optometrists Act 2005 and to protect the public from any unprofessional, improper or incompetent practice of Optometry.

3. FUNCTIONS OF THE BOARD

The Board is directly responsible to the Minister for Health for all matters relating to the administration of the Optometrists Act 2005 and the Optometrists Regulations 2007.

The functions of the Board are:-

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

a) 6 are Optometrists;
b) one is a person who has knowledge of and experience in representing the interest of consumers; and
c) one is a legal practitioner.
5. **MEMBERS OF THE BOARD**

The following were Board Members during the period 1 July 2008 to 30 June 2009:

Anne Durack (*Legal Member*)
Garry Fitzpatrick
Lisa Jansen
Michael Lai
Lily Wegrynowski
Ms Karen Edelman
Mr Stephen Leslie
Ms Liz Benson (*Consumer Representative*)

In accordance with Section 7 of the Act a Presiding Member and Deputy Presiding Member were elected as follows:

Ms Anne Durack – Presiding Member
Mr Garry Fitzpatrick – Deputy Presiding Member

The Registrar is Mr C D Emmott.

6. **MEETINGS**

The Board conducted eight meetings during the year ended 30 June 2009:

- 22 July 2008
- 19 August 2008
- 10 November 2008
- 9 December 2008
- 23 January 2009
- 24 February 2009
- 7 April 2009
- 24 May 2009

Attendance of Members at the meetings was as follows:

- Ms A Durack# 6
- Ms L Benson# 3
- Ms K Edelman 5
- Mr G Fitzpatrick# 4
- Ms L Jansen# 4
- Mr M Lai 7
- Mr S Leslie 4
- Ms L Wegrynowski 7

** 4 as Presiding Member
* 3 As Presiding Member
# The terms of appointment for these Board Members ended on 20 August 2008 and they were re-appointed in late December 2008
7. REGISTER OF OPTOMETRISTS

a) Applications under the Optometrists Act 2005

Applications for registration under the Optometrists Act 2005 were approved for 3 persons whose names were entered in the Register.

b) Mutual Recognition Applications

Applications for registration under the Mutual Recognition Act (WA) 2001 were approved for 45 persons whose names were entered in the Register.

c) Trans Tasman Mutual Recognition Applications

Applications for registration under the Trans Tasman Mutual Recognition Act (WA) 2007 were approved for 4 persons whose names were entered in the Register.

d) Deletions from Register

Thirty-seven Optometrists were removed from the Register during the period due to either voluntary withdrawal or lapsing as a result of non-payment of the annual licence fee.

e) Restoration to the Register

Following consideration of their applications to restore to the Register, 10 Optometrists were approved by the Board for restoration to the Register.

e) Registered Optometrists

402

8. ADMINISTRATIVE ARRANGEMENTS

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

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

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

The website (www.optoboard.wa.gov.au) contains information relating to registration, complaints and registration fees.
Correspondence to the Board should be addressed to:-

The Registrar
Optometrists Board of Western Australia
PO Box 263
WEST PERTH WA 6872

Registrar: Mr Colin D Emmott
Assistant: Mrs Kim Firth

9. FEES

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

- Registration fee: $250.00
- Application fee: $150.00
- Application fee (in respect of an applicant with overseas qualifications): $250.00
- Restoration fee: $75.00
- Annual registration fee: $250.00

10. NATIONAL REGISTRATION

Over the year the Board has been heavily involved in preparations for national registration.

The planned date for implementation is 1 July 2010 subject to legislation passing through the WA Parliament.

A number of submissions were made by the Board to the National Registration and Accreditation Implementation Project, including:

- Submission on Registration Arrangements
- Submission on Complaints handling
- Submission on accreditation
- Submission on items to be included in Bill B

The Board has also been involved in the review of the exposure draft of Bill B (the legislation which has been introduced into the Queensland Parliament which will be the template legislation upon which the legislation in all the other States and Territories will be based).

The Board is currently awaiting sight of Bill C for comment (which will be the legislation which provides the framework for national registration in each of the States and Territories).

11. STATUTORY

11.1. Act & Rules

The Optometrists Act 2005 was passed through Parliament in November 2005, the Regulations were gazetted in 2007 and the Act was proclaimed to be effective from 20 April 2007.
11.1.1 Definition of Optometry

(a) the employment of methods for the measurement of the powers of vision;

(b) the prescribing of optical appliances to correct, remedy or relieve defects of vision;

(c) the adaptation of lenses and prisms for the aid of the powers of vision; and

(d) fitting contact lenses.

11.1.2 Committees

In accordance with Division 2 of the Act, the Board is required to establish the following Committees:

- Complaints Assessment Committee (Section 49(1))
- Impairment Review Committee (Section 50(1))

In addition to the above, in accordance with Section 15 of the Act, the Board may from time to time establish any other committee.

11.1.3 Meetings and Minutes of Meetings

In accordance with Section 20(1) of the Act, every meeting of the Board is open to members of the public. However:

(a) the Board may determine that in any particular case a meeting, or part of a meeting, of the Board is to be closed;

(b) where a meeting concerns a proceeding under Part 5 of the Act relating to disciplinary or impairment matters this part may be closed to the public.

11.1.4 Registration

Part 4 of the Act deals with the registration of optometrists.

(a) In accordance with Section 30 of the Act the Board has determined that all registered optometrists shall hold professional indemnity insurance as a condition of initial and continued registration. The Board has produced guidelines which are available on its website at www.optoboard.wa.gov.au.

(b) In accordance with Section 32, registration confers on the person registered the right to carry on in WA the practice of optometry under the title of "Optometrist" or "optician".

(c) The renewal date for registration is 30 June each year.

(d) Sections 42-46 outline the notifications which optometrists are required to make to the Board in varying circumstances. Optometrists have been advised of this requirement.
Part 5 of the Act deals with disciplinary and impairment matters and outlines the steps to be taken following notification of a complaint or impairment matter to the Board.

Part 7 of the Act deals with codes of practice, rules and regulations.

The Board may, with the approval of the Minister, issue codes of practice for the practice of optometry and the conduct of optometrists.

As yet the Board has not formulated such codes.

11.1.5 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 tribunal deals with the determination of Inquiries, the appeal process, dispute resolution and handling of professional disciplinary matters.

11.1.6 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 2010. An updated RKP is currently with the State Records Commission for review.

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.

11.1.7 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.

11.1.8 Web Site

A web site contains information relating to registration, forms to download for registration and other information. The website also contains the facility to search the Register for an optometrist’s details. The website address is www.optpboard.wa.gov.au.

11.2 Trans Tasman Mutual Recognition

The Trans Tasman Mutual Recognition Agreement (TTMRA) is an extension of the Australian Mutual Recognition Agreement to include New Zealand.

During the year ended 30 June 2008 the Board sought an amendment to the Optometrists Act 2005 in relation to the charging of fees in order to register applicants under the Trans Tasman Mutual Recognition (WA) Act 2007.

This matter is still with the Minister for Health.

11.3 Therapeutic Drugs

At the 2002 Conference of Regulating Authorities (CORA), CORA requested the Optometry Council of Australia and New Zealand (OCANZ) develop strategies using the therapeutic competencies developed by the Optometrists Association of Australia to assess post-graduate training in therapeutics.

OCANZ, also at CORA’s request, is reviewing its guidelines on assessment of undergraduate training in therapeutics to incorporate the competencies, and is developing an examination to assess the therapeutic competence of overseas-trained optometrists seeking approval to use S4 drugs.

The overall aim is to provide the Registration Boards in Australia and New Zealand with a uniform basis upon which to approve applicants for therapeutic practice.

The first legislation to permit optometrists to prescribe ocular medication was in 1996 in Victoria.

An extensive list of therapeutic drugs has been approved for use and prescribing by Optometrists in Victoria. Tasmania passed their legislation shortly after and has given prescribing rights to Optometrists.

Since that time all other States and Territories other than Western Australia have legislated to permit optometrists to prescribe ocular medications.

Most Western Australians can obtain optometric care easily. Approximately 275 optometrists practise in 275 locations servicing 107 suburbs and towns around Western Australia. Care in remote areas is more difficult to obtain. In most parts of Western Australia optometrists are the only source of specialist eye care. In contract, ophthalmological care is difficult to obtain outside of Perth and a few major population centres.

Optometrists could, if legislation permitted (as in every other State and Territory of Australia) address much of the unmet need for primary eye care and reduce the demand for ophthalmological care in Western Australia. Optometrists could make significant
contributions to reducing admissions into hospitals for patients with eye problems, reducing waiting times for eye surgery, providing immediate relief for acute ocular conditions and helping manage chronic eye disease in the community where it is needed.

The indigenous community remains poorly serviced in eye care as it does in other areas of health. Aboriginal people suffer from more eye disease per capita than the general community and suffer from some conditions such as trachoma, that are rarely seen in the general community. The eye health of the indigenous community would benefit significantly if optometrists were permitted to prescribe the medicines that are needed to treat the eye conditions that affect them. To prevent optometrists from delivering this care is poor public health.

Western Australia does not have a local optometry course and so relies for its optometric workforce on optometrists moving from the eastern States. The current legislation in Western Australia (which does not allow suitably qualified optometrists to practise as educated) acts as a substantial disincentive to them in choosing to work in this State in preference to other locations. As a result, Western Australia is experiencing increasing difficulties attracting new and experienced graduates to practise in the State.

The Board has over the years made submissions on proposed amendments to the Poisons Act. The Board supports the proposed amendments and has suggested that the Board be the appropriate body to assess competencies in light of the developments nationally.

11.4 Diagnostic Drugs

Following submission at the November 2003 Australian and New Zealand Conference of Optometrists Registration Boards, there was consensus by all Registration Boards that consideration should be given to not renewing licences of those registered optometrists that did not hold a licence from the Health Department for the use of diagnostic drugs.

The issue raised was that without using diagnostic drugs, eye disease may go undetected during a consultation.

The Board considered this issue and circularised all registered optometrists in this state advising them of the debate occurring at the National level and that a possible outcome may be the inability of optometrists to renew their registration without a licence to use diagnostic drugs.

The Board arranged for a diagnostic drugs course to be held at Queensland University of Technology on 24 and 25 March 2007. The satisfactory completion of this course will allow registered optometrists in Western Australia to be licensed under The Poisons Act 1964 in the use of diagnostic drugs.

Further consideration will be given by the Board as to the appropriate action to be taken regarding those optometrists who are not licensed to use diagnostic drugs.

11.5 Novelty Contact Lenses

All optometrical Registration Boards in Australia have been expressing concern in relation to the sale of non-corrective contact lenses (also known as plano or novelty contact lenses).

These lenses are used to change the colour of the wearer's eyes.

Whilst these devices have no power of magnification associated with their use and have no clinical benefit to the wearer, they are still a medical device that comes into contact
with the eye. They should, therefore, be treated in the same regard as a powered contact lens.

When fitting any lenses on the eye, the only consideration is not just magnification power, but includes:

- Diameter
- Base Curve
- Colour and Tint
- Material

All these elements form the basis of a prescription for contact lenses.

The Board’s concerns are:

- Improper use of contact lenses may cause permanent damage to the eyes.
- Presently contact lenses are being sold in pharmacies, service stations and by beauty therapists.
- There is no justification for a differing regulatory environment between powered and non-powered contact lenses – the effect on the cornea is the same.
- There is a range of examples from Australia, New Zealand and overseas that real and lasting damage has been caused by non-prescription, non-powered contact lenses.

The Board was advised by the Department of Health that it would be difficult to regulate the sale of these lenses under the new Act.

The Board’s position is that these lenses should not be supplied to the public unless a valid contact lens prescription can be provided.

This would ensure three positive outcomes:

1. The ocular health and suitability of a potential contact lens wearer would be properly assessed and considered. Correct hygiene and handling procedures would also be taught.

   Additionally, this would also allow for proper after-care consultation and assessment of how the lenses and the patient are performing.

2. Only persons capable and competent in dealing with optical prescriptions would be dispensing these devices.

3. Eye test should be undertaken before any prescription was given, ensuring early detection of any eye disease.

11.6 Fitness to Practice
No impairment matters have been investigated by the Board during the period.

11.7 Newsletters
The Board has continued to disseminate any relevant information to registrants by way of a newsletter. The newsletters are produced on an ad hoc basis by the Board, as and when required. Copies of the newsletters are published on the Board’s website.
12. **COMPLAINTS**

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

All complaints received by the Board are subject to Freedom of Information legislation.

See the Annual Report from the Complaints Assessment Committee.

13. **CONFERENCES AND MEETINGS**

The 2008 Australian and New Zealand Conference of Optometrists Registration Authorities (CORA) was held at The Crowne Plaza Hotel, Canberra on 28 October 2008.

Among the items considered at the CORA Conference were:-

- National Registration
- Reporting suspensions between jurisdictions
- Timing of the heads of school reports on their courses to OCANZ
- Overseas applications for registration
- Student registration requirement in Victoria.
- Generic title for optometrists authorised to use therapeutic drugs
- Membership of the World Council of Optometry

14. **THE OPTOMETRY COUNCIL OF AUSTRALIA AND NEW ZEALAND**

The establishment of The Optometry Council of Australia and New Zealand (OCANZ) arose from a decision of CORA to set up a national optometric assessment and accreditation authority. Its proposed role is twofold:-

- as a national examination authority for overseas applicants seeking registration in Australia; and
- as an accreditation authority for Australian and New Zealand optometry schools whose graduates seek registration.

OCANZ currently has the support of all State and Territory registration Boards. The Western Australian Board supports the constitution and primary goals of OCANZ and has met the contribution by the Boards of an amount equivalent to $29 per registrant per annum for the funding of OCANZ.

REGISTRAR

1 December 2009

DATE
COMPLAINTS ASSESSMENT COMMITTEE

ANNUAL REPORT

to the

OPTOMETRISTS REGISTRATION BOARD OF WESTERN AUSTRALIA

Year Ended 30 June 2009
Following the proclamation of the Optometrists 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:

Mr Garry Fitzpatrick - elected under section 49(2)(a).
Ms Liz Benson – elected under section 49(2)(b)
Mr Michael Lai – elected under section 49(2)(c)

Mr Fitzpatrick was appointed Chairman of the Committee.

Complaints Received

As at 1 July 2008 there were 2 complaints which were under investigation by the Complaints Assessment Committee.

During the period under review 6 complaints were received.

The Complaints Assessment Committee met on the following occasions:

22 July 2008
2 September 2008
28 October 2008
24 February 2009

... to consider the complaints on hand.

Complaints Considered

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

(a) one complaint lodged with the Board had already been referred to the Police by the complainant.

After the Police had investigated the matter there was no evidence of any misconduct on the part of the optometrist.

Accordingly, the Board determined there was no further action to be taken in relation to this matter;

(b) one complaint lodged with the Board was in relation to a failure to diagnose a detached retina by the optometrist. After investigation the Board found the optometrist had acted incompetently and/or carelessly in failing to diagnose a retinal tear and early detachment of the patient’s right eye which ultimately progressed to a complete detachment.

The Board also determined the optometrist’s record keeping was not up to the appropriate standard and the optometrist also failed to refer the patient to an ophthalmologist.

The Board was of the opinion the matter was not sufficiently serious to warrant suspension or striking off of the optometrist. Accordingly, in accordance with section 59(1) of the Act the optometrist was reprimanded and required to undertake a course in Stereofundus examination and Scleral Indentation, undertake further experience in retinal assessment by arranging 10 hours attendance with a retinal specialist and complete a course in record keeping in optometric practice;
(c) one complaint received by the Board was in relation to the optometrist’s manner in dealing with the patient. The patient alleged the optometrist was unfriendly, rude and abrupt and did not take into consideration the patient’s concerns in relation to the problems the patient was experiencing.

As is usual practice when investigating complaints a copy of the complaint was sent to the optometrist for response.

After considering the optometrist’s response the Committee determined this answered the complainant’s queries and concerns and that no further action was required in this matter unless the complainant had further matters to raise.

A copy of the optometrist’s response was sent to the complainant and this matter was concluded satisfactorily at that time;

(d) one complaint received by the Board was in relation to the optometrist’s manner in dealing with the complainant’s child. The complainant alleged the optometrist was abrupt and talked down to their child.

After consideration of all the information available, the Committee could find no breach of the Act or Regulations and recommended no further action be taken in this matter;

(e) one complaint lodged with the Board alleged a failure to provide a prescription for contact lenses.

After investigation the Committee determined to reject the complaint as it was without substance;

(g) three complaints received by the Board were in relation to optical dispensers and were therefore determined to be outside the Board’s jurisdiction.

The complainants were advised they may wish to refer their complaints to the Office of Health Review.

Complaints in Progress

There were no matters under investigation as at 30 June 2009.

Signed for and on behalf of the Complaints Assessment Committee.

\[\text{Michael \& Lai}\]

CHAIRMAN

8-12-2009.

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

1. (a) the accompanying Income Statement for the period July 2008 to ended 30 June 2009 gives a true and fair view of the Board's deficit for the period;

(b) the accompanying Balance Sheet for the year ended 30 June 2009 gives a true and fair view of the Board's state of affairs as at that date; and

(c) 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

Dated
Independent Auditor’s Report

To the Registrants of The Optometrists Registration Board of Western Australia

We have audited the accompanying financial report of The Optometrists 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 Optometrists 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 internalcontrols.

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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 The Optometrists Registration Board of Western Australia is in accordance with the Optometrists 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, 1 December 2009
THE OPTOMETRISTS REGISTRATION BOARD OF
WESTERN AUSTRALIA
INCOME STATEMENT
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

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<td>EXPENSES</td>
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<td>Legal, Inquiry and Complaint Costs</td>
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The accompanying notes form part of this financial statement.
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<td>Trade and other payables</td>
<td>4</td>
<td>99,128</td>
</tr>
<tr>
<td>TOTAL CURRENT LIABILITIES</td>
<td></td>
<td>99,128</td>
</tr>
<tr>
<td>TOTAL LIABILITIES</td>
<td></td>
<td>99,128</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td></td>
<td>233,728</td>
</tr>
<tr>
<td>EQUITY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accumulated surplus</td>
<td>2</td>
<td>233,728</td>
</tr>
<tr>
<td>TOTAL EQUITY</td>
<td></td>
<td>233,728</td>
</tr>
</tbody>
</table>

The accompanying notes form part of this financial statement
<table>
<thead>
<tr>
<th></th>
<th>Accumulated Surplus</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as at 1 July 2007</td>
<td>$239,347</td>
<td>$239,347</td>
</tr>
<tr>
<td>Net (deficit) for the period</td>
<td>($2,121)</td>
<td>($2,121)</td>
</tr>
<tr>
<td>Balance as at 1 July 2008</td>
<td>$237,226</td>
<td>$237,226</td>
</tr>
<tr>
<td>Net (deficit) for the period</td>
<td>($3,498)</td>
<td>($3,498)</td>
</tr>
<tr>
<td>Balance as at 30 June 2009</td>
<td>$233,728</td>
<td>$233,728</td>
</tr>
</tbody>
</table>

The accompanying notes form part of this financial statement.
**THE OPTOMETRISTS REGISTRATION BOARD OF WESTERN AUSTRALIA**  
**CASH FLOW STATEMENT**  
**FOR THE PERIOD 1 JULY TO 30 JUNE 2009**

<table>
<thead>
<tr>
<th>Note</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Cash flows from operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from registrants</td>
<td>108,853</td>
<td>152,544</td>
</tr>
<tr>
<td>Interest received</td>
<td>13,067</td>
<td>18,682</td>
</tr>
<tr>
<td>Payments to suppliers</td>
<td>(139,032)</td>
<td>(135,653)</td>
</tr>
<tr>
<td>Goods and services tax recovered</td>
<td>11,125</td>
<td>10,617</td>
</tr>
<tr>
<td><strong>Net cash used in operating activities</strong></td>
<td>(5,987)</td>
<td>46,190</td>
</tr>
<tr>
<td>Net increase/(decrease) in cash held</td>
<td>(5,987)</td>
<td>46,190</td>
</tr>
<tr>
<td>Cash at the beginning of the period</td>
<td>334,069</td>
<td>287,879</td>
</tr>
<tr>
<td><strong>Cash at the end of the financial year</strong></td>
<td>328,082</td>
<td>334,069</td>
</tr>
</tbody>
</table>

The accompanying notes form part of this financial statement.
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 Optometrists Act 2005.

The financial report covers the Optometrists Registration Board of Western Australia as an individual entity. The Board is incorporated in Western Australia under the Optometrists Act 2005.

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

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

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

Significant Accounting Judgements, Estimates and Assumptions

The Board has not made any significant accounting judgements, estimates or assumptions in the process of applying the Board’s accounting policies for the year.

Basis of Preparation

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 Optometrists Registration Board of Western Australia is exempt from tax pursuant to Section 24AQ of the Income Tax Assessment Act 1936.

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) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.


## Notes to and Forming Part of the Financial Statements

### For the Period 1 July 2008 to 30 June 2009

### 2. Accumulated Surplus

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated surplus at the beginning of the financial year</td>
<td>$237,226</td>
<td>$239,347</td>
</tr>
<tr>
<td>Net (deficit) attributable to the year</td>
<td>$(3,498)</td>
<td>$(2,121)</td>
</tr>
<tr>
<td>Accumulated surplus at the end of the financial year</td>
<td>$233,728</td>
<td>$237,226</td>
</tr>
</tbody>
</table>

### 3. Trade and Other Receivables

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry receivable</td>
<td>$2,337</td>
<td>$795</td>
</tr>
<tr>
<td>Goods and services tax recoverable</td>
<td>$1,191</td>
<td>$1,549</td>
</tr>
<tr>
<td>Accrued interest receivable</td>
<td>$1,246</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$4,774</td>
<td>$2,344</td>
</tr>
</tbody>
</table>

### 4. Trade and Other Payables

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Creditors and accruals</td>
<td>$13,503</td>
<td>$18,214</td>
</tr>
<tr>
<td>Fees received in advance</td>
<td>$85,625</td>
<td>$80,973</td>
</tr>
<tr>
<td></td>
<td>$99,128</td>
<td>$99,187</td>
</tr>
</tbody>
</table>

### 5. Reconciliation of Net Cash Provided by Operating Activities to the Net (Deficit) Attributable to the Board

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net (deficit) after income tax</td>
<td>$(3,498)</td>
<td>$(2,121)</td>
</tr>
<tr>
<td>Non cash flows in (deficit):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Decrease/(increase) in trade and other receivables</td>
<td>$(2,787)</td>
<td>$2,156</td>
</tr>
<tr>
<td>Increase/(decrease) in trade and other payables</td>
<td>$(60)</td>
<td>$46,595</td>
</tr>
<tr>
<td>(Increase)/decrease in GST receivables</td>
<td>$358</td>
<td>$(440)</td>
</tr>
<tr>
<td>Net cash provided by/(used in) operating activities</td>
<td>$(5,987)</td>
<td>$46,190</td>
</tr>
</tbody>
</table>

### 6. Cash and Cash Equivalents

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and on hand</td>
<td>$126,619</td>
<td>$92,606</td>
</tr>
<tr>
<td>Short-term bank deposits</td>
<td>$201,463</td>
<td>$241,463</td>
</tr>
<tr>
<td></td>
<td>$328,082</td>
<td>$334,069</td>
</tr>
</tbody>
</table>
THE OPTOMETRISTS REGISTRATION BOARD OF WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

RECONCILIATION OF CASH

Cash at the end of the financial year as shown in the Cash Flow Statement and Balance Sheet comprises:

Cash at bank – Cash management A/C  
Cash at bank – Term deposits

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank – Cash management A/C</td>
<td>126,619</td>
<td>92,606</td>
</tr>
<tr>
<td>Cash at bank – Term deposits</td>
<td>201,463</td>
<td>241,463</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>328,082</td>
<td>334,069</td>
</tr>
</tbody>
</table>

7. AUDITORS’ REMUNERATION

Audit of the financial report

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>3,020</td>
<td>3,340</td>
</tr>
</tbody>
</table>

8. RELATED PARTY INFORMATION

(a) The names of the persons who were members of the Optometrists Registration Board of Western Australia at any time during the financial year are:-

Ms A Durack  
Mr G Fitzpatrick  
Ms L Jansen  
Mr M Lai  
Ms L Wegrzynowski  
Mr S Leslie  
Ms K Edelman  
Ms L Benson

(b) Remuneration of board members

Aggregate income received, or due and receivable by the members of the Board from the Board

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>13,240</td>
<td>15,073</td>
</tr>
</tbody>
</table>

9. SEGMENT REPORTING

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

- preparing 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**

<table>
<thead>
<tr>
<th>Financial assets</th>
<th>Within 1 Year</th>
<th>1 to 5 Years</th>
<th>Over 5 Years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Jun 09</td>
<td>Jun 08</td>
<td>Jun 09</td>
<td>Jun 08</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>126,619</td>
<td>92,606</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>4,774</td>
<td>2,344</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Short term bank deposit</td>
<td>201,463</td>
<td>241,463</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total anticipated inflows</strong></td>
<td>332,856</td>
<td>336,413</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Financial liabilities</th>
<th>Within 1 Year</th>
<th>1 to 5 Years</th>
<th>Over 5 Years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables and accruals</td>
<td>13,503</td>
<td>18,214</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total contractual outflows</strong></td>
<td>13,503</td>
<td>18,214</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net (outflow)/inflow on financial instruments</th>
<th>Jun 09</th>
<th>Jun 08</th>
</tr>
</thead>
<tbody>
<tr>
<td>319,353</td>
<td>318,199</td>
<td></td>
</tr>
</tbody>
</table>

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.
10. FINANCIAL INSTRUMENTS (cont’d)

e) Interest Rate Sensitivity Analysis
Sensitivity analysis has been determined on the basis of the change in interest rates taking place at the beginning of the financial year and held constant during the reporting period. At the reporting date, if interest rates had been 50 basis points higher or lower and all other variables were held constant, the Board’s net surplus for the year ended 30 June 2009 and net assets as at that date would have increased or reduced by approximately $1,670 (2008: $1,600).

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

11. 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.

12. EMPLOYEES
Number of employees at balance date-

<table>
<thead>
<tr>
<th>Number</th>
<th>Number</th>
</tr>
</thead>
</table>

13. COMMITMENTS AND CONTINGENCIES

As per AASB 108 30 there are no outstanding commitments or contingencies of the Optometrists Board as at 30 June 2009.

14. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor
15 Rheola Street
WEST PERTH WA 6005
The additional financial data presented on page 29 is in accordance with the books and records of The Optometrists 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, 1 December 2009
## THE OPTOMETRISTS REGISTRATION BOARD OF WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 1 JULY 2008 TO 30 JUNE 2009

<table>
<thead>
<tr>
<th>INCOME</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>14,313</td>
<td>16,984</td>
</tr>
<tr>
<td>Licence fees</td>
<td>96,869</td>
<td>93,196</td>
</tr>
<tr>
<td>Registration fees</td>
<td>7,975</td>
<td>5,485</td>
</tr>
<tr>
<td>Conference Contributions</td>
<td>-</td>
<td>11,778</td>
</tr>
<tr>
<td>Restoration Fees</td>
<td>900</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>120,057</td>
<td>127,443</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Less:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditors' remuneration</td>
<td>3,020</td>
<td>3,340</td>
</tr>
<tr>
<td>Awards</td>
<td>-</td>
<td>218</td>
</tr>
<tr>
<td>Bank charges</td>
<td>624</td>
<td>1,570</td>
</tr>
<tr>
<td>Board Members fees</td>
<td>13,240</td>
<td>15,073</td>
</tr>
<tr>
<td>Catering</td>
<td>62</td>
<td>140</td>
</tr>
<tr>
<td>Consultants</td>
<td>700</td>
<td>871</td>
</tr>
<tr>
<td>Contribution – The Optometry Council</td>
<td>11,938</td>
<td>12,916</td>
</tr>
<tr>
<td>CORA Conference expenses</td>
<td>11,078</td>
<td>17,574</td>
</tr>
<tr>
<td>Entertainment</td>
<td>182</td>
<td>1,363</td>
</tr>
<tr>
<td>Legal, inquiry &amp; complaint costs</td>
<td>-</td>
<td>1,376</td>
</tr>
<tr>
<td>Printing, postage &amp; stationery</td>
<td>4,845</td>
<td>10,286</td>
</tr>
<tr>
<td>Parking</td>
<td>75</td>
<td>7</td>
</tr>
<tr>
<td>Registrars fees</td>
<td>71,525</td>
<td>59,400</td>
</tr>
<tr>
<td>Superannuation Contributions</td>
<td>3,351</td>
<td>3,537</td>
</tr>
<tr>
<td>Telecommunications</td>
<td>1,636</td>
<td>1,651</td>
</tr>
<tr>
<td>Travelling expenses</td>
<td>1,279</td>
<td>242</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>123,555</td>
<td>129,564</td>
</tr>
</tbody>
</table>

**OPERATING (DEFICIT) FOR THE YEAR**

(3,498) (2,121)