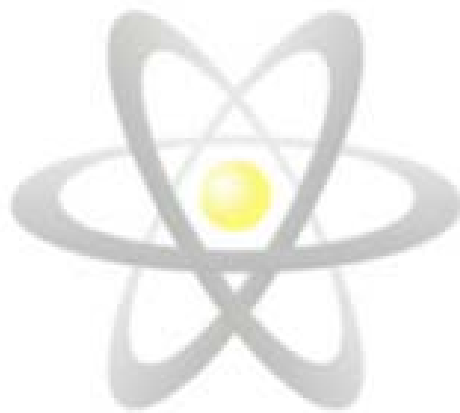


**MEDICAL RADIATION  
TECHNOLOGISTS REGISTRATION  
BOARD  
OF WESTERN AUSTRALIA**



MRTBWA

**Annual Report and  
Audited Financial Statements**

**Year ended 30 June 2012**

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# MEDICAL RADIATION TECHNOLOGISTS REGISTRATION BOARD OF WESTERN AUSTRALIA

Year ended 30 June 2012

## 1. INTRODUCTION

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

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

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

## 2. FUNCTIONS OF THE BOARD

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

The functions of the Board are:-

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

### **3. BOARD MEMBERSHIP**

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

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

#### **Board Members**

The following were Board Members during the period to 30 June 2012.

Mr Neil Hicks – Medical Imaging Technologist  
Mr Brendan McKernan – Radiation Therapist  
Mr David Cutt – Radiation Therapist (Resigned)  
Ms Julie Crouch – Nuclear Medicine Technologist  
Ms Penny Maton – Nuclear Medicine Technologist  
Mr Anthony Knights – Medical Imaging Technologist  
Ms Gemma McGrath – Legal Member  
Mr Rasa Subramaniam – Consumer Representative (Appointed February 2011)

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

Mr Neil Hicks (Presiding Member)  
Mr David Cutt (Deputy Presiding Member) – until October 2011  
Mr Brendan McKernan (Deputy Presiding Member) – from October 2011

The Registrar was Mrs Kim Firth.

### **4. MEETINGS OF THE BOARD**

---

The Board met on the following occasions during the period to 30 June 2012:

12 July 2011  
9 August 2011  
13 September 2011  
11 October 2011  
8 November 2011

13 December 2011  
 14 February 2012  
 3 March 2012  
 10 April 2012  
 8 May 2012  
 29 June 2012

Attendance at the meetings was as follows:

|                              | <u><b>Eligible</b></u> | <u><b>Attended</b></u> |
|------------------------------|------------------------|------------------------|
| Mr Neil Hicks (Chair*)       | *9                     | *11                    |
| Mr David Cutt                | 2                      | 3                      |
|                              | (one as Chair)         |                        |
| Mr Brendan McKernan          | 9                      | 11                     |
|                              | (one as Chair)         |                        |
| Mr Anthony Knights           | 11                     | 11                     |
| Ms Gemma McGrath (Solicitor) | 9                      | 11                     |
| Ms Penny Maton               | 8                      | 11                     |
| Ms Julie Crouch              | 8                      | 11                     |
| Mr Rasa Subramaniam          | 10                     | 11                     |

The following committees met during the year:

#### **Complaints Assessment Committee**

Ms Penny Maton (Chair)  
 Mr David Cutt (up to October 2011)  
 Mr Andrew Burnett (Solicitor)

Attendance at the meetings was as follows:

|                               | <u><b>Eligible</b></u> | <u><b>Attended</b></u> |
|-------------------------------|------------------------|------------------------|
| Ms Penny Maton*               | 1                      | 2                      |
| Mr David Cutt                 | 2                      | 2                      |
| Mr Andrew Burnett (Solicitor) | 1                      | 2                      |

#### **Registration Committee**

Mr Brendan McKernan (Chair)  
 Mr Neil Hicks  
 Ms Julie Crouch  
 Mr Anthony Knights

Attendance at the meetings was as follows:

|                              | <u><b>Eligible</b></u> | <u><b>Attended</b></u> |
|------------------------------|------------------------|------------------------|
| Mr Brendan McKernan (Chair*) | 12                     | *10                    |
| Mr Neil Hicks                | 12                     | 10                     |
| Ms Julie Crouch              | 12                     | 5                      |
| Mr Anthony Knights           | 12                     | 12                     |

## **5. ADMINISTRATIVE ARRANGEMENTS**

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

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

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

The Board's office is located on Level 1, 541 Hay Street, Subiaco WA 6008. The office is open weekdays during the hours 9.00 am to 5.00 pm. Contact can be made by telephone on 1300 419 495 or facsimile (08) 6141 6002 or e-mail on [mrtboard@ahpra.gov.au](mailto:mrtboard@ahpra.gov.au).

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

## **6. REGISTRATION FEES**

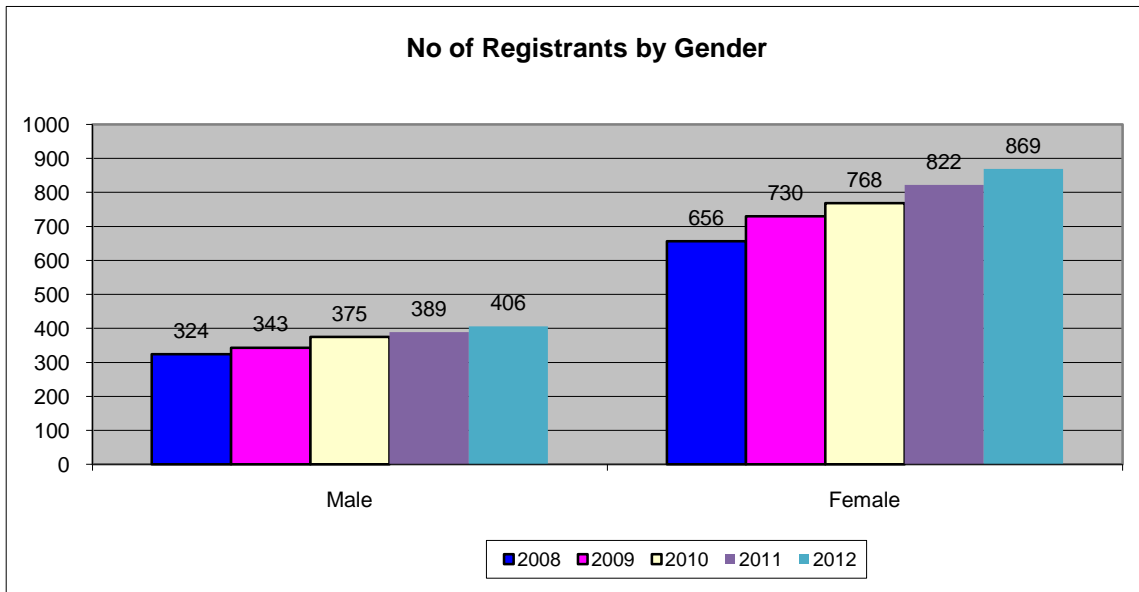
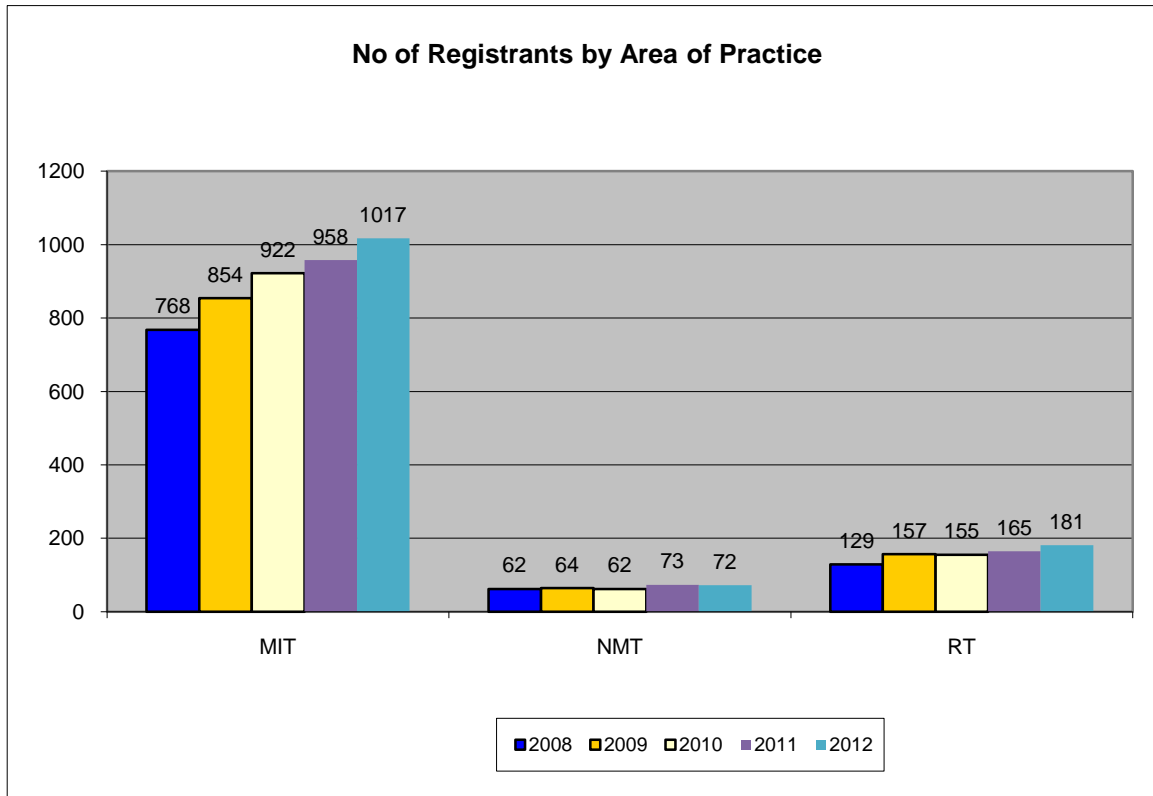
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The fees during the period 1 July 2011 to 30 June 2012 were as follows:-

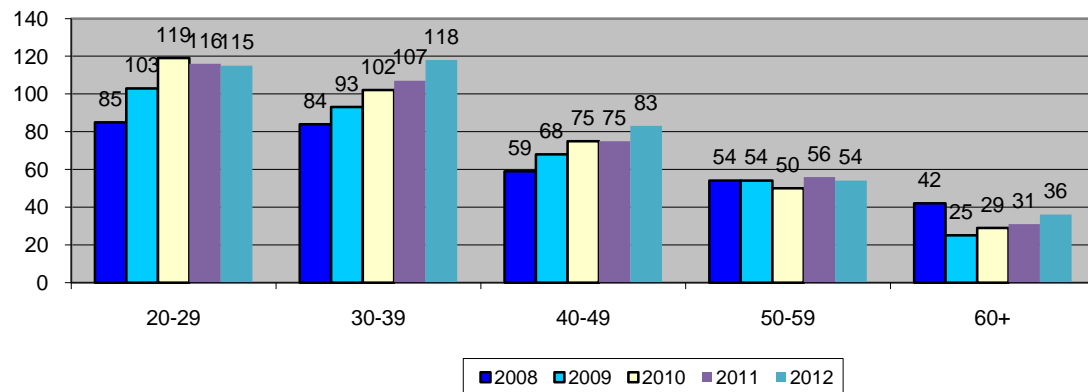
|   |          |
|---|----------|
| Registration fee (during the months of July to December)                  | \$225.00 |
| Registration fee (during the months of January to June)                   | \$115.00 |
| Application fee   | \$150.00 |
| Application fee (in respect of an applicant with overseas qualifications) | \$250.00 |
| Restoration fee   | \$175.00 |
| Annual registration fee   | \$225.00 |

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

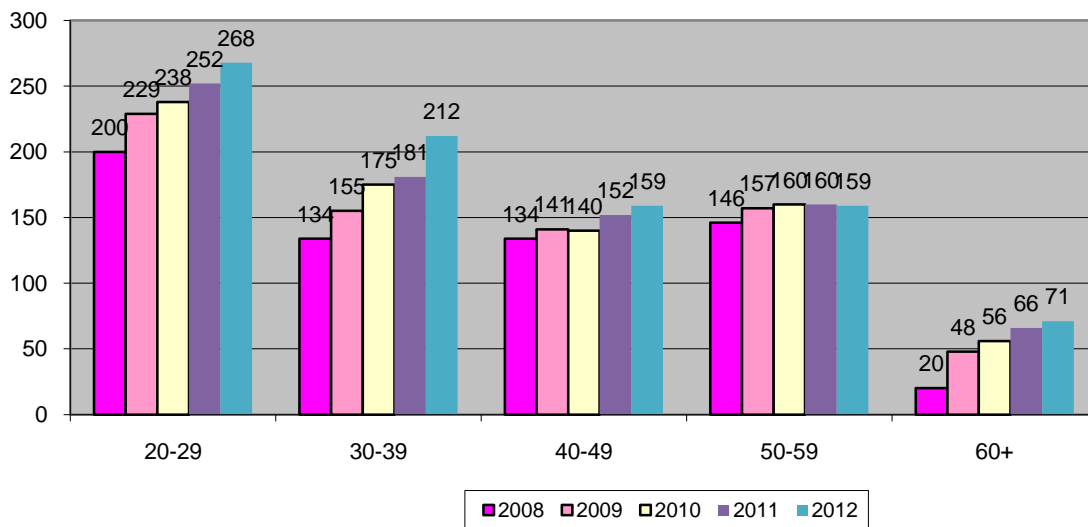
## 7. REGISTRATION STATISTICS



**No of Male Registrants by Age Range**



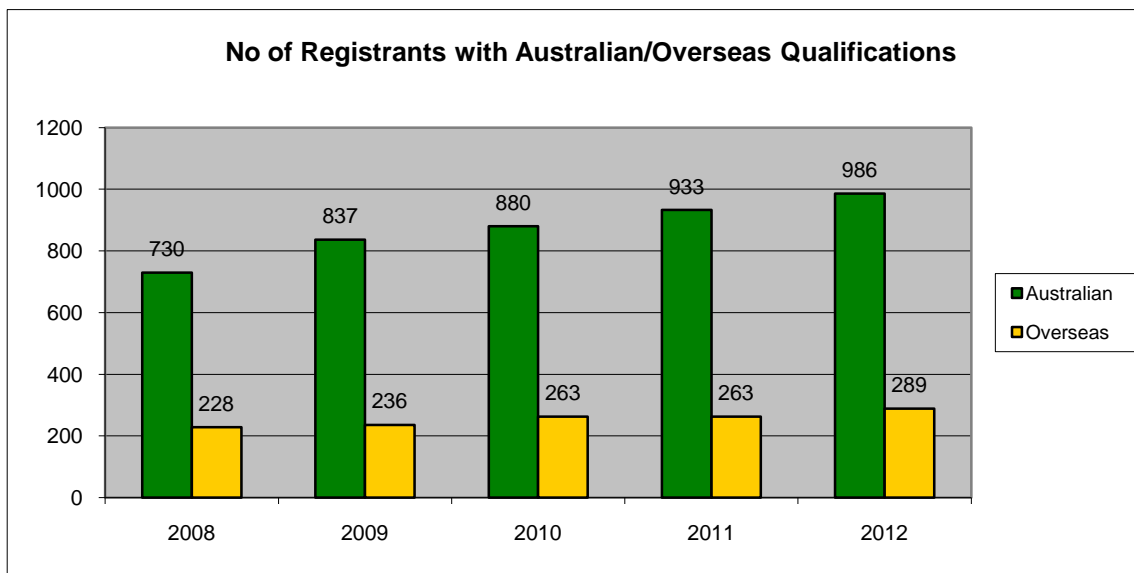
**No of Female Registrants by Age Range**





## 8. OVERSEAS QUALIFICATIONS

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## 9. COMPLAINTS

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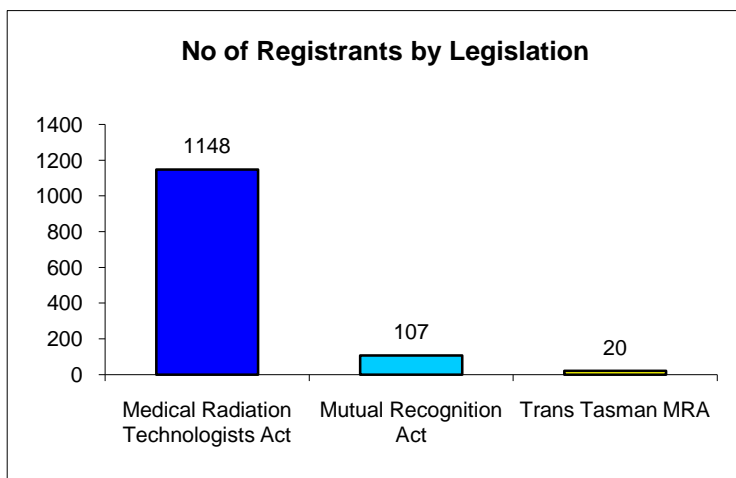
It is a requirement under section that a copy of any complaint received by the Board be forwarded to the Office of Health Review.

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

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

## 10. THE MUTUAL RECOGNITION (WA) ACT 2001

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

## **11. TRANS TASMAN MUTUAL RECOGNITION (WA) ACT 2007**

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The above legislation came into effect in February 2007.

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

## **12. NATIONAL REGISTRATION**

---

The Medical Radiation Practice Board of Australia was appointed from 1 July 2011 and during the 12 months covered by this report has been busy working on registration standards in preparation for the implementation of national registration from 1 July 2012.

The Medical Radiation Technologists Registration Act 2006 will be repealed from 1 July 2012 and all medical radiation technologists in WA will be registered under the Health Practitioner Regulation National Law.

Those MRTs who are registered in WA at the time of transition (30 June 2012) will automatically transition to the new registration scheme.

## **13. CUSTOMER SERVICE ENQUIRIES**

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

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

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

## **14. GENERAL**

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### **Newsletters**

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

### **Policies**

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

### **Freedom of Information**

The Freedom of Information Act 1992 requires the Board to prepare, publish and maintain an up to date Information Statement. Copies of the Information Statement can be obtained from the Board's office free of charge or can be downloaded from the Board's website.

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

The Board received one request for access to documents under the Freedom of Information legislation during the year.

After review of the documents requested, the FOI Officer determined to grant edited access to some documents and denied access to others.

An internal review of the FOI Officer's decision was undertaken and the original decision was supported.

An external review of the decision was undertaken where the original decisions were upheld.

### **Web Site**

The Board operates a web site which contains information relating to registration, qualifications, Board policy statements, forms to download for registration and other information. The website also contains the facility to search the Register for a medical radiation technologist's details. The website address is [www.mrtboard.wa.gov.au](http://www.mrtboard.wa.gov.au).

### **State Records Act 2000**

The Board is required to have a Record Keeping Plan ("RKP") in place. The RKP provides an accurate reflection of the record keeping program of the Board and must be complied with by the Board and its staff.

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

In accordance with Standard 2 Principle 6 of the Act:

1. The efficiency and effectiveness of the Board's record keeping systems will be evaluated on a regular basis and will be evaluated at the time of the review of the RKP.
2. The Board conducts a recordkeeping training program for staff involved in records management, covering topics such as the Board's obligations under the Act, procedures regarding creation, management and disposal of records.
3. The efficiency and effectiveness of the record keeping training program will be reviewed every 6 months.
4. The Board's induction program addresses employees' roles and responsibilities in regard to their compliance with the RKP.

### **State Administrative Tribunal (SAT)**

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

Information regarding the processes of the SAT can be found on its website at [www.sat.justice.wa.gov.au](http://www.sat.justice.wa.gov.au).

### **Fitness to Practice**

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

### **Assessment of Overseas Qualifications**

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

## **15. ACKNOWLEDGEMENTS**

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It is with some sadness and pride that I acknowledge the closing of the Medical Radiation Technologists Registration Board of Western Australia.

The introduction of the National Health Act in 2009 has meant that this Board and similar Boards in other states cease to exist after the 1 July 2012. This new National Act will for the first time register all Australian Medical Radiation Practitioners under one scheme.

The MRTRB came into effect on 1 July 2007 after many years of lobbying for registration for our profession and a very new but dedicated Board worked tirelessly to establish standards, guidelines and regulations with which to carry out their task, that of registering 900 Medical Imaging Technologists, Radiation Therapists and Nuclear Medicine Technologists.

The Board has had some changes in membership but has largely stayed the same and I am satisfied that the Board has done the job required of it to a very high standard.

I believe that this Board has raised the standard of the profession and carried out its prime role, that of protecting the public.

The Board has had two Registrars over this time, Mr Trevor Hoddy and Ms Kim Firth and I would like to acknowledge their guidance and hard work that has now, in small part, led to the success of this Board and enabled the very smooth transition into the new National Scheme. I would also like to acknowledge the excellent work done by the administrative staff of HLB Mann Judd and more recently by the staff of AHPRA, Subiaco.

I would like to acknowledge the support and work of Mr David Cutt and Mr Brendan McKernan who filled the role of Deputy Presiding Member over this period.

None of this would have been possible without the hard work and dedication of the MRT Board and I thank them for their support and diligence over this time.

My work continues under the Medical Radiation Practice Board of Australia and I am grateful for the opportunity to have served the MRTRB of Western Australia.

Signed for and on behalf of the Board by resolution.



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**PRESIDING MEMBER**

1 December 2012

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**DATE**

**COMPLAINTS ASSESSMENT COMMITTEE**

**ANNUAL REPORT**

**to the**

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

**Year Ended 30 June 2012**

Following the proclamation of the Medical Radiation Technologists Act 2006, in accordance with section 50(1) the Complaints Assessment Committee was appointed by the Board. For the period under review the following Board Members were appointed to the Committee:

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

Ms Maton was the Chair of the Committee.

### **Complaints Received**

As at 1 July 2011 there was one complaint under investigation by the Complaints Assessment Committee.

During the period under review two new complaints were received.

The Complaints Assessment Committee met on the following occasions:

2 August 2011  
23 August 2011

to consider the complaints on hand.

### **Complaints Considered**

One complaint alleged that an x-ray machine had hit the patient's knee and caused damage.

After investigation it was determined there was no breach of the Act and no further action was taken.

Another complaint alleged that too many x-rays had been taken and also the patient "*didn't like*" the manner of the practitioner.

After investigation it was determined there was no breach of the Act and no further action was taken.

The final complaint investigated by the Committee was in relation to placement of a thyroid shield whilst taking an OPG.

After investigation it was determined the complaint was without substance and no further action was taken.

### Complaints in Progress

**There were no matters under investigation as at 30 June 2012.**

**Signed for and on behalf of the Complaints Assessment Committee.**

Imaton  
CHAIR

1 December 2012

DATE \_\_\_\_\_



**Medical Radiation Technologists Registration Board of Western Australia**  
**Financial Statements**  
**For the Year ended 30 June 2012**

# Medical Radiation Technologists Registration Board of Western Australia

## **Annual Report for the Year Ended 30 June 2012**

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**Medical Radiation Technologists Registration Board of Western Australia**  
**Statement of Comprehensive Income**  
**For the Year ended 30 June 2012**

|                                   | Note | 2012<br>\$     | 2011<br>\$    |
|-----------------------------------|------|----------------|---------------|
| Revenue                           |      | 381,860        | 277,603       |
| Depreciation and Amortisation     |      | 308            | 628           |
| Other Expenses                    |      | 211,462        | 213,662       |
| <b>Profit before Income Tax</b>   |      | <u>170,090</u> | <u>63,313</u> |
| <b>Total Comprehensive Income</b> |      | <u>170,090</u> | <u>63,313</u> |

*The accompanying notes form part of these financial statements.*

**Medical Radiation Technologists Registration Board of Western Australia**  
**Statement of Financial Position**  
**As at 30 June 2012**

|                                  | Note | 2012<br>\$     | 2011<br>\$     |
|----------------------------------|------|----------------|----------------|
| <b>Current Assets</b>            |      |                |                |
| Cash and Cash Equivalents        | 2    | 403,027        | 350,090        |
| Trade and Other Receivables      | 4    | 6,193          | 12,995         |
| Other Current Assets             | 5    | 99,000         | 925            |
| <b>Total Current Assets</b>      |      | <u>508,220</u> | <u>364,010</u> |
| <b>Non-Current Assets</b>        |      |                |                |
| Intangible Assets                | 6    | -              | 308            |
| <b>Total Non-Current Assets</b>  |      | <u>-</u>       | <u>308</u>     |
| <b>Total Assets</b>              |      | <u>508,220</u> | <u>364,318</u> |
| <b>Current Liabilities</b>       |      |                |                |
| Trade and Other Payables         | 7    | 306            | 18,844         |
| Other Liabilities                |      | 202,500        | 210,150        |
| <b>Total Current Liabilities</b> |      | <u>202,806</u> | <u>228,994</u> |
| <b>Total Liabilities</b>         |      | <u>202,806</u> | <u>228,994</u> |
| <b>Net Assets</b>                |      | <u>305,414</u> | <u>135,324</u> |
| <b>Equity</b>                    |      |                |                |
| Retained Profits                 | 9    | 305,414        | 135,324        |
| <b>Total Equity</b>              |      | <u>305,414</u> | <u>135,324</u> |

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Compilation Report.*

**Medical Radiation Technologists Registration Board of Western Australia**  
**Statement of Changes in Equity**  
**For the Year ended 30 June 2012**

|                          | 2012<br>\$     | 2011<br>\$     |
|--------------------------|----------------|----------------|
| <b>Retained Earnings</b> |                |                |
| Balance at 1 July 2011   | 135,324        | 72,011         |
| Net Surplus for the Year | 170,090        | 63,313         |
| Balance at 30 June 2012  | <u>305,414</u> | <u>135,324</u> |

*The accompanying notes form part of these financial statements.*

**Medical Radiation Technologists Registration Board of Western Australia**  
**Statement of Cash Flows**  
**For the Year ended 30 June 2012**

|   | Note | 2012<br>\$            | 2011<br>\$            |
|---|------|-----------------------|-----------------------|
| <b>Cash Flows from Operating Activities</b>         |      |                       |                       |
| Receipts from Registrants                           |      | 278,692               | 279,382               |
| Payments to Suppliers                               |      | (237,650)             | (231,832)             |
| Interest Received                                   |      | 11,895                | 7,618                 |
| <b>Net Cash Inflow from Operating Activities</b>    | 3    | <u>52,937</u>         | <u>55,168</u>         |
| Net Increase in Cash Held                           |      | <u>52,937</u>         | <u>55,168</u>         |
| Cash and Cash Equivalents as at 1 July 2011         |      | 350,090               | 294,922               |
| <b>Cash and Cash Equivalents as at 30 June 2012</b> | 2    | <u><u>403,027</u></u> | <u><u>350,090</u></u> |

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Compilation Report.*

# Medical Radiation Technologists Registration Board of Western Australia

## Notes to the Financial Statements

### For the Year ended 30 June 2012

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#### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are general purpose financial statements prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the requirements of the Medical Radiation Technologists Act 2006.

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

The financial statements have been prepared on an accruals basis and are based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

(a) **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.

(b) **Income Tax**

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

(c) **Trade and Other Receivables**

Trade receivables are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment.

At the end of each reporting period, the carrying value of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in income and expenditure statement.

(d) **Impairment of Assets**

At the end of each reporting period, the association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**Medical Radiation Technologists Registration Board of Western Australia**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2012**

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(e) **Financial Instruments**

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the association commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Finance instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- the amount at which the financial asset or financial liability is measured at initial recognition;
- less principal repayments;
- plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense item in profit or loss.

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

The association does not designate any interests in subsidiaries, associates or joint venture entities as being subject to the requirements of Accounting Standards specifically applicable to financial instruments.



**Medical Radiation Technologists Registration Board of Western Australia**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2012**

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Financial Assets at Fair Value through Profit and Loss

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Held-to-Maturity Investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the association's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the association assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are immediately recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the association no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

**(f) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the provision of membership subscriptions is recognised as income on a time expiry basis under the accruals method of accounting.

**Medical Radiation Technologists Registration Board of Western Australia**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2012**

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(g) **Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the registration board during the reporting period which remains unpaid.

The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(h) **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST. Receivables and payables in the assets and liabilities statement are shown inclusive of 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 Statements.

**Medical Radiation Technologists Registration Board of Western Australia**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2012**

|   | 2012<br>\$     | 2011<br>\$     |
|---|----------------|----------------|
| <b>2. Cash and Cash Equivalents</b>   |                |                |
| Cash at Bank and on Hand  | 403,027        | 200,090        |
| Term Deposits 54-0642   | -              | 150,000        |
|   | <u>403,027</u> | <u>350,090</u> |
| <b>Reconciliation of Cash</b>   |                |                |
| Cash and Cash Equivalents   | <u>403,027</u> | <u>350,090</u> |
|   | <u>403,027</u> | <u>350,090</u> |
| <b>3. Cash Flow Information</b>   |                |                |
| <b>Reconciliation of Cash Flow from Operations with Profit after Income Tax</b> |                |                |
| Profit after Income Tax   | 170,090        | 63,313         |
| <b>Adjustments for Non-Cash Components in Profit:</b>                           |                |                |
| Impairment  | 308            | 628            |
| <b>Changes in Assets and Liabilities</b>  |                |                |
| Increase in Trade and Other Receivables   | (98,075)       | 1,959          |
| Decrease in Trade and Other Payables  | (19,386)       | (10,732)       |
| <b>Net Cash Increase in Cash Held</b>   | <u>52,937</u>  | <u>55,168</u>  |
| Payment/Refund to ATO   | <u>6,193</u>   | <u>12,995</u>  |
| <b>4. Trade and Other Receivables</b>   |                |                |
| Payment/Refund to ATO   | 6,193          | 12,995         |
| <b>Current</b>  |                |                |
| Payment/Refund to ATO   | 6,193          | 12,995         |
|   | <u>6,193</u>   | <u>12,995</u>  |
| <b>Total Trade and Other Receivables</b>  | <u>6,193</u>   | <u>12,995</u>  |
| <b>5. Other Assets</b>  |                |                |
| <b>Current</b>  |                |                |
| Accrued Income  | -              | 925            |
| Prepayments   |                |                |
| Advanced Fund to National Board   | 99,000         | -              |
|   | <u>99,000</u>  | <u>925</u>     |

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Compilation Report.*

**Medical Radiation Technologists Registration Board of Western Australia**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2012**

|  | 2012<br>\$     | 2011<br>\$     |
|--|----------------|----------------|
| <b>Non-Current</b>                                       |                |                |
| <b>6. Intangible Assets</b>                              |                |                |
| <b>Non-Current</b>                                       |                |                |
| Formation Expenses                                       | -              | 308            |
| <b>Total Intangible Assets</b>                           | <u>-</u>       | <u>308</u>     |
| <b>7. Trade and Other Payables</b>                       |                |                |
| <b>Current</b>   |                |                |
| Sundry Creditors   | 306            | 18,844         |
| <b>Total Trade and Other Payables</b>                    | <u>306</u>     | <u>18,844</u>  |
| <b>8. Financial Liabilities</b>                          |                |                |
| <b>Current</b>   |                |                |
| <b>Non-Current</b>                                       |                |                |
| Income in Advance  | 202,500        | 210,150        |
|  | <u>202,500</u> | <u>210,150</u> |
| <b>Total Financial Liabilities</b>                       | <u>202,500</u> | <u>210,150</u> |
| <b>9. Retained Earnings</b>                              |                |                |
| Retained Earnings at the Beginning of the Financial Year | 135,324        | 72,011         |
| <b>Add</b>   |                |                |
| Net profit attributable to the year                      | 170,090        | 63,313         |
| <b>Less</b>  |                |                |
| Retained Earnings at the End of the Financial Year       | <u>305,414</u> | <u>135,324</u> |

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached Compilation Report.*

**Medical Radiation Technologists Registration Board of Western Australia**  
**Notes to the Financial Statements**  
**For the Year ended 30 June 2012**

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|  | 2012 | 2011 |
|--|------|------|
|  | \$   | \$   |

**10. Auditors Remuneration**

Grant Thornton Audit Pty Ltd were the auditors of Medical Radiation Technologists Registration Board of Western Australia

|  |        |       |
|--|--------|-------|
| - Audit & review of financial statements | 12,000 | 4,200 |
|  | 12,000 | 4,200 |

# Medical Radiation Technologists Registration Board of Western Australia Board's Report

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Your board members submit the financial report of the Medical Radiation Technologists Registration Board of Western Australia, for the financial year ended 30 June 2012.

## **Key Management Personnel**

The names of the persons who were members of the Medical Radiation Technologists Registration Board of Western Australia at any time during the financial year are:

Mr Neil Hicks  
Mr David Cutt  
Ms Julie Crouch  
Mr Anthony Knights  
Mr Brendan McKernan  
Ms Penny Maton  
Ms Gemma McGrath  
Mr Rasa Subramaniam

## **Principal Activities**

The principal activities of the association during the financial year were;;  
Regulation of Medical Radiation Technologists and protection of the public from harmful practices

## **Significant Changes**

The Medical Radiation Technologists Registration Board of WA will cease operation as at 30 June 2012.  
This role will now be taken over by a national organisation.

## **Operating Result**

The Surplus for the year ended 30 June 2012 amounted to \$170,090.

Signed in accordance with a resolution of the Members of the Board.



Kim Firth

Dated 13/12/12

## Medical Radiation Technologists Registration Board of Western Australia Statement by Members of the Board

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The board has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the board as set out in the accompanying financial report;

1. Presents a true and fair view of the financial position of Medical Radiation Technologists Registration Board of Western Australia as at 30 June 2012 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Medical Radiation Technologists Registration Board of Western Australia will be able to pay its debts as and when they fall due.

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

  
.....  
Registrar: Kim Firth

Dated 13/12/12

Grant Thornton Audit Pty Ltd  
ACN 130 913 594

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PO Box 570  
West Perth WA 6872

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E [info.wa@au.gt.com](mailto:info.wa@au.gt.com)  
W [www.grantthornton.com.au](http://www.grantthornton.com.au)

**Independent Auditor's Report**  
**To the Registrants of Medical Radiation Technologists Registration Board**  
**of Western Australia**

We have audited the accompanying financial report of Medical Radiation Technologists Registration Board of Western Australia (the "Board"), which comprises the statement of financial position as at 30 June 2012, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information to the financial report and the statement by the Registrar.

**Responsibility of the Board and Registrar for the financial report**

The Board and the Registrar are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Medical Radiation Technologists Act 2006. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are necessary to enable the preparation of the report to be free from material misstatement, whether due to fraud or error.

**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 whether the financial report is free from 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 Board and Registrar's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, 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 have complied with the applicable independence requirements of the Accounting Professional and Ethical Standards Board.

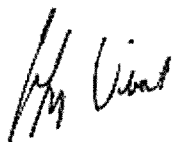
**Auditor's Opinion**

In our opinion, the financial report of Medical Radiation Technologists Registration Board of Western Australia:

- i presents fairly, in all material respects, the Board's financial position as at 30 June 2012 and of its performance and cash flows for the year then ended; and
- ii complies with Australian Accounting Standards (including the Australian Accounting Interpretations) and the relevant legislation.



GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants



J W Vibert  
Partner - Audit & Assurance

Perth, 13 December 2012