

VETERINARY PRACTICE BOARD ANNUAL REPORT 2021/2022



Vision: To be trusted as a fair, impartial and consistent regulator of the veterinary industry in Western Australia

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ESTABLISHMENT AND AUTHORITY

The Board is established and operates under the provisions of the *Veterinary Practice Act 2021* which commenced on 18 June 2022. Legislation regulating the veterinary industry was first enacted in 1911. The primary aim of the legislation is to regulate in the public interest, the practice of veterinary medicine in Western Australia.

Ministerial Responsibility

The Act is within the portfolio of the Minister for Regional Development; Agriculture and Food; Hydrogen Industry, the Honourable Alannah MacTiernan MLC.

FUNCTIONS AND RESPONSIBILITIES

The Board has the following functions —

- (a) to regulate the practice of veterinary medicine in this State;
- (b) to cooperate with other participating jurisdictions to further a common and harmonious approach to the administration of legislation relating to veterinarians;
- (c) to liaise with and, if the Board considers it appropriate, become a member of professional organisations of veterinarians or veterinary nurses, or of associations of veterinary boards (however described);
- (d) to provide information to veterinarians and veterinary nurses, including information about regulatory requirements, and professional and ethical standards, for veterinarians and veterinary nurses;
- (e) to provide general information to consumers of veterinary services about regulatory requirements, and professional and ethical standards, for veterinarians and veterinary nurses;
- (f) to provide advice to the Minister on matters to which this Act applies;
- (g) any other function conferred on the Board under this Act or any other Act.

BOARD MEMBERSHIP

Up until 18 June 2022 the Board consisted of five members appointed by the Governor, being:

- a nominee from the Department of Primary Industry and Regional Development;
- two veterinary surgeons elected by veterinary surgeons registered in Western Australia;
- a nominee from the Australian Veterinary Association; and
- a Ministerial appointee.

Board members were usually appointed for a three year term and were eligible for re-appointment.

With the commencement of the *Veterinary Practice Act 2021 (VPA)* on 18 June 2022, the Board consists of 8 members appointed by the Minister, being:

- (a) 3 must be WA veterinarians who between them have the experience, skills or qualifications the Minister considers appropriate to effectively carry out the functions of the Board under this Act; and

- (b) 1 must be a WA veterinarian who is elected by WA veterinarians in accordance with the regulations; and
- (c) 1 must be a veterinary nurse who is elected by veterinary nurses in accordance with the regulations; and
- (d) 1 must be a person who is both —
 - (i) a WA veterinarian; and
 - (ii) an officer of the department of the Public Service principally assisting in the administration of the *Biosecurity and Agriculture Management Act 2007*; and
- (e) 1 must be a person who has knowledge of and experience in representing the interests of consumers; and
- (f) 1 must be a legal practitioner.

For the first term of office of the new Board, the former elected member of the former Board, was appointed to the new Board and a new election was not held for the elected board member.

Board Membership from 1 July 2021 to 31 December 2021

Member	Position held	Period of membership	Meetings attended	Gross/actual remuneration July 2021 – December 2021
Dr Anthony Leeflang	Chair – Elected Member	6 months	6	\$2,109
Ms Bronwyn Davies	Deputy Chair Ministerial Appointment	6 months	6	\$2,386
Dr Peter Gray	Department of Primary Industry and Regional Development.	6 months	5	\$Nil
Dr Graham Harradine	Elected Member	6 months	5	\$1,160
Dr Peter Punch	AVA Nominee	6 months	6	\$1,933
Deputy	Position Held	Period of membership	Meetings attended	Gross/actual remuneration July 2021 – December 2021
Dr Kelly Kilgour	Deputy for Dr Anthony Leeflang	6 months	0	\$Nil
Ms Fiona Calley	Deputy for Ms Bronwyn Davies	6 months	0	\$Nil
Dr Anne-Marie Kerr	Deputy for Dr Peter Gray	6 months	1	\$Nil
Dr Rachel Stone	Deputy for Dr Graham Harradine	6 months	1	\$226
Dr David Neck	Deputy for Dr Peter Punch	6 months	0	\$Nil

Board Membership from 1 Jan 2022 to 17 June 2022

Member	Position held	Period of membership	Meetings attended	Gross/actual remuneration 2022
Dr Anthony Leeflang	Chair – Elected Member	6 months	6	\$2,419
Ms Bronwyn Davies	Deputy Chair Ministerial Appointment	6 months	6	\$1,805
Dr Anne-Marie Kerr	Department of Primary Industry and Regional Development.	4 months	4	\$Nil
Dr Peter Gray	Department of Primary Industry and Regional Development.	2 months	2	\$Nil
Dr Paul Davey	Elected Member	6 months	6	\$1,387
Dr Rick Fenny	AVA Nominee	6 months	2	\$464
Deputy	Position Held	Period of membership	Meetings attended	Gross/actual remuneration 2022
Dr Kelly Kilgour	Deputy for Dr Anthony Leeflang	6 months	0	\$Nil
Ms Fiona Calley	Deputy for Ms Bronwyn Davies	6 months	0	\$Nil
Dr Anne-Marie Kerr	Deputy for Dr Peter Gray	6 months	4	\$Nil
Dr Rachel Stone	Deputy for Dr Paul Davey	6 months	0	\$Nil
Dr David Neck	Deputy for Dr Rick Fenny	6 months	4	\$749

Board Membership from 18 June 2022 to 30 June 2022

Member	Position held	Period of membership	Meetings attended	Gross/actual remuneration 2022
Dr Anthony Leeflang	Ministerial Appointment	12	1	\$0 *
Dr Sam Burke	Ministerial Appointment	12	1	\$0 *
Ms Nahrel Dallywater	Ministerial Appointment	12	1	\$0 *
Dr Paul Davey	Elected Member	12	1	\$0 *
Dr Lydia Pethick	Member	12	1	\$0 *
Dr Rachel Stone	Member	12	1	\$0 *

* Sitting fees will be paid retrospectively when the new rate for the Board is finalised

TERM OF OFFICE

The current term of office commenced on 18 June 2022. The members of the Board have been appointed for staggered terms of office.

REGISTRAR

Dr Sue Godkin was appointed Registrar on 25 September 2006.

MEETINGS

Regular scheduled Board meetings were held on the following dates:

13 July 2021	18 January 2022
10 August 2021	15 February 2022
14 September 2021	15 March 2022
12 October 2021	12 April 2022
9 November 2021	10 May 2022
14 December 2021	14 June 2022

In addition the following, nine non regular meetings were held which one or more Board members attended: one meeting to work on content for the Veterinary Practice Bill and Regulations, six SAT mediations, one induction meeting and one extraordinary Board meeting.

REGISTRATION REQUIREMENTS

The VPA requires registration of veterinarians, veterinary nurses and veterinary premises. Non registered persons must be authorised to perform prescribed acts of veterinary medicine.

Veterinarians

The names of 1,802 veterinarians were on the register as of 30 June 2022 as below;

Total above includes	
Resident in WA	1,701
Non Resident	65
Conditional	20
Honorary	16

In 2022, the names of 60 veterinarians were removed from the Register for failing to renew their registration.

There were 171 new registrations during the year.

Temporary Veterinary Surgeons

During the year there were 12 veterinarians who were temporarily registered.

Veterinary Specialists

There are currently 60 veterinary specialists registered in Western Australia.

Incorporation

At 30 June 2022 there were 187 entities registered as bodies corporate.

Veterinary Premises

During the year 17 new premises were registered as a veterinary hospital or clinic and 28 closed. At 30 June 2022 a total of 528 premises were registered as veterinary hospitals or veterinary clinics.

Veterinary Nurses

The legislation provides that a person may be approved as a veterinary nurse subject to successful completion of an approved course of study and veterinary practice training. A total of 1,969 nurses were approved as at 30 June 2022.

Trainee Veterinary Nurses

Amendments to the legislation introduced on 20 March 2007 provided for a person to be authorised as a trainee veterinary nurse while they are enrolled in an approved course of study. A total of 536 trainee veterinary nurses were authorised as at 18 June 2022. After 18 June 2022, the authorisation of trainee veterinary nurses was discontinued due to the new legislation.

Authorised Persons

The legislation provides that a person may be authorised to perform certain prescribed acts of veterinary surgery. At 30 June 2022 there were 64 current authorisations. A total of 10 persons hold two authorisations.

AMENDMENTS TO THE ACT/REGULATIONS

There were no amendments to the Act or Regulations this year. The VPA commenced on 18 June 2022.

ORGANISATIONAL INTERACTION

The Registrar attended a meeting in Melbourne of veterinary board registrars on 18 May 2022.

On 19 and 20 May 2022 the Registrar and the Chair of the Board, Dr Tony Leeftang, attended a 1 ½ day AVBC workshop on Governance Essentials also in Melbourne. On the afternoon of 20 May 2022, they attended a general and special meeting of the AVBC.

On 2 February 2022 Senior Inspector Chris Lloyd and Inspector Brian McErlean lectured fourth year veterinary students at Murdoch Veterinary College. On 31 May 2022, the two inspectors facilitated a workshop to the second-year veterinary students.

Representatives of the AVA and members of the Board met regularly during the year.

The Board regularly sent updates on relevant matters such as disease outbreaks by email to all veterinarians on the Register who had provided email addresses. In 2020/21 this included updates relevant to veterinarians regarding the COVID-19 situation. This information was also posted on the Board's website.

BOARD PUBLICATIONS

The Board's newsletter is published quarterly and issued to all registered veterinarians and nurses. Due to the COVID-19 situation in 2021/22, and the

consultation regarding the Veterinary Practice Bill and its subsequent commencement, newsletters were published more frequently to keep the profession updated on the latest developments. This publication contains information regarding current issues for the veterinary profession in Western Australia, details on complaints dealt with by the Board, and various other topics of interest.

WEBSITE

The Board's website can be found at www.vsbwa.org.au. The website news section maintains up to date information for veterinarians, veterinary nurses and the public. Guidelines, forms and information are available for the public, veterinarians and veterinary nurses. In 2019 the Board introduced an online renewal system for veterinarians and veterinary nurses which has increased the efficiency of the renewal process and reduced staff workload in this area.

AUSTRALASIAN VETERINARY BOARDS COUNCIL INC. (AVBC)

The AVBC provides a forum for representatives from the Australian State and Territory Veterinary Boards, the New Zealand Veterinary Council, the Australian Veterinary Association (AVA) and the New Zealand Veterinary Association (NZVA) to meet and discuss legislative matters and areas of common interest.

The AVBC has the following core functions:

- Providing a forum for discussion, advice and co-operation among the veterinary Boards in Australia and New Zealand;
- Encouraging the standardisation and quality assurance of veterinary services to the community; and
- Assuring and promoting uniform educational standards through accreditation of veterinary schools, the Australasian Veterinary Examination, assessment of veterinary qualifications for migration and assessment of specialist qualifications.

New areas of focus for the AVBC include the development of a national framework supporting continual professional development, paraprofessional registration and complaint handling.

The Board is a member of the AVBC and was represented by Dr Tony Leeftang. During the year Dr Leeftang also chaired the AVBC Finance Audit and Risk Management Committee.

STAFF MATTERS

The Board employs a full time Registrar, Dr Sue Godkin, a full time Office Manager/Senior Inspector Mr Chris Lloyd, one full time Administrative Officer, Mr Nigel Purdy, and three part time Administrative Officers, Ms Ann Ingham, Ms Cheryl Anderson and Ms Sheridan Martin. Dr Brian Mc Erlean is engaged as a casual inspector to undertake inspections of veterinary premises and assist with investigations and processing of complaints. From time to time the Board employs other casual inspectors.

SIGNIFICANT ISSUES IMPACTING ON THE BOARD

Commencement of the Veterinary Practice Act 2021

On 12 May 2021, the Veterinary Practice Bill 2021 was introduced into Parliament and proclaimed on 27 October 2021. The *Veterinary Practice Act 2021(VPA)* commenced on 18 June 2022.

The VPA modernises the regulation of veterinary services in Western Australia and replaces the *Veterinary Surgeons Act 1960*. Some of the more significant changes are listed below:

- The new legislation paves the way for national recognition of veterinarians registered in other Australian jurisdictions, as recommended by the Australian Productivity Commission.
- Veterinary nurses, are now registered instead of approved, recognising the important role and significant responsibilities of this profession.
- The Board now includes a consumer representative and an elected veterinary nurse which will widen its representation.
- The new laws will allow the Board to deal with less serious complaints itself rather than all complaints to be progressed being referred to the State Administrative Tribunal.
- Impairment issues, such as substance abuse or dependence and mental or physical impairment, can now be handled separate to complaints and discipline to allow for a more compassionate approach to dealing with these sensitive issues.
- A restriction that only veterinarians could own veterinary practices has also been removed to align with National Competition Policy principles.

This is the most significant change to the regulation of veterinary medicine in Western Australia for over 50 years and, while the changes are welcome and necessary, bring a number of challenges.

With the VPA commencing on 18 June 2022, renewals of registration became due 12 days later on 30 June 2022 instead of 31 December 2022. This was managed by informing the veterinary profession prior to the commencement of the Act that this change would occur and setting up the online renewal system with the new renewal date in anticipation.

As there is a larger Board, some of whom have not served on the Board before, an extensive induction process has been implemented which included a formal induction workshop on 27 June 2022.

Due to an election being required for the appointment of the veterinary nurse member and a delay in the legal representative also being appointed, the Board had only six of the eight Board members appointed by 30 June 2022. It is expected that the two remaining positions will be appointed shortly. The Board looks forward to having the benefit of the input of the two additional members.

Updating guidelines, developing protocols and procedures to incorporate the changes in the legislation will take place over a period of time. Progress is being made and the most pressing changes and updates have been prioritised.

The increase in legal fees over the last few years continues to be a concern. The number and complexity of cases referred to the SAT has been responsible for this increase. With the Board now being able to deal with less serious matters under the new legislation, there is potential for less legal assistance to be required. One of the first priorities of the new Board will be to review the legal fees and examine ways that they may be reduced.

The impact of the COVID-19 is still being felt with staff absences due to staff being unwell or close contacts. The majority of Board meetings have been held remotely. If possible, the first few meetings of the new Board will be held in person.

COMPLAINTS

The majority of the complaints received by the Board were as a result of miscommunication between the complainant and the veterinarian, or were fee related.

The Board refers fee related enquiries to the Department of Mines, Industry Regulation and Safety.

Prior to the Board establishing a formal investigation into a complaint, staff of the Board's office usually attempt to establish communication between the complainant and the veterinarian. The complainant is encouraged to write to the veterinarian using a format provided by the Board to outline their concerns and questions. In many instances the response from the veterinarian is sufficient to satisfy the complainant.

If the complaint is not resolved by communication between the complainant and the veterinarian, or if the Board considers this approach is not appropriate, or the complaint involves an allegation of serious professional misconduct by a veterinarian, the Board requires the matter to be dealt with by means of a formal complaint.

Formal complaints are by means of a statutory declaration by the complainant. The respondent and all witnesses are also required to provide statutory declarations.

The Board may seek an expert opinion on the complaint to assist with its deliberations.

The Registrar or an inspector routinely requests clinical records as part of the evidence. Respondents to a request from the Registrar or an inspector for a statement or documents have two weeks in which to respond.

When the Registrar has received all responses and all appropriate information, the Board considers the complaint at a Board meeting.

At a meeting the Board may determine that it requires further information. Otherwise, the Board forms a preliminary view which is sent to the complainant and respondent veterinarian for comment. At a further meeting, the Board will consider any additional comments or information from the complainant and respondent veterinarian before forming a final view.

The Board examines all written complaints that fall within the Board's jurisdiction.

Examples of complaints the Board is not able to address include:

- a) disputes about fees and charges;
- b) allegations against entities, i.e. a hospital as opposed to the veterinarian (unless it is regarding registration of veterinary premises); and
- c) complaints that fall under the control of some other statutory authority or organisation given specific powers under other legislation, for example, alleged cruelty to animals.

After considering all the evidence, the Board forms a view as to whether an allegation, or allegations, should be made to the SAT and whether it is in the public interest to do so. Under the new legislation the Board may also determine that it

will hold an inquiry to deal with complaints of a less serious nature and that they may fall under the category of unprofessional conduct. More serious allegations fall under the category of professional misconduct and must still be referred to the SAT.

For the financial year ending on 30 June 2022, the Board received 43 formal complaints.

New and Finalised Complaints 1 July 2021 to 30 June 2022

Month	New Complaint	Finalised
July 2021	9	4
August 2021	5	0
September 2021	1	7
October 2021	1	3
November 2021	3	2
December 2021	2	4
January 2022	1	3
February 2022	5	2
March 2022	3	3
April 2022	5	0
May 2022	5	4
June 2022	3	1
Total	43	33

Complaints Analysis

30 complaints against single veterinarians were analysed and the following information compiled. There were 11 complaints against multiple veterinarians. During the year there were 2 veterinarians with multiple complaints against them. There were 2 complaints against veterinary nurses.

Gender of veterinarians

Gender*	No of Complaints
Male	20
Female	37

*Total resident veterinarians 1802 of which 1143 identified as female, 598 as male, one as unspecified and 60 left the question blank

Species of animal involved

Species	No of Complaints
Dog	23
Cat	2
Cattle	0
Horses	2
Bird	1
Rabbit	1
Kangaroo	1
Guinea Pig	0
None**	13

**Complaints related to statutory matters other than the treatment of animals.

Complaint originated from

Complainant	No of Complaints
Client	30
Veterinarian	1
Board	12
Nurses/Trainee	0

Years since veterinarian graduated

Years since graduation	No of Complaints
0-5	13
6-10	10
11-15	4
16-20	9
21-25	6
26-30	4
31-35	3
35+	8

These figures included complaints with multiple veterinarians. Veterinarians with multiple complaints are entered once only.

State Administrative Tribunal matters**Matters referred to the SAT and unresolved matters**

During the year the Board referred thirteen complaints to the SAT alleging unprofessional conduct by veterinarians. At the end of the financial year there was one unresolved matter at the SAT.

For two matters the Board withdrew their application to the SAT

Complaints resolved at SAT mediations

The following matters were resolved at the SAT during the financial year and are summarised below.

Vet 1	Conduct	Prescribed and supplied <i>Alamycin</i> on two occasions without making proper clinical records
	Penalty	Random audits of clinical records until 31 December 2022
	Costs	\$2,000
	Fine	\$1,000
Vet 2	Conduct	<p>Performed surgery on a dog to repair a fracture. The plate failed and the fracture remained. Performed a subsequent surgery to rectify the plate failure and repair the fracture. The technique used was not indicated or appropriate. The dog's right hind limb required amputation.</p> <p>The clinical records did not reflect the veterinarian telling the owner of the dog that they were not a specialist in small animal surgery or small animal orthopaedic surgery, nor that they gave the owner the option of referring the dog to a specialist to repair the fracture. These steps would have been necessary to enable the owner to give informed consent to the surgery.</p>
	Penalty	Suspension 4 weeks
	Costs	\$4,000
	Fine	\$1,000
Vet 3	Conduct	<p>These proceedings concerned two different dogs. In relation to the first dog, it presented with clinical indications of damage to the gastrocnemius tendon and a drop of the relevant leg towards a more plantigrade stance. The veterinarian gave the dog's owner the option of a radiograph but said "<i>if tendon damage then likely will be little improvement</i>". The veterinarian took no steps to stabilise the leg. They discharged the dog.</p> <p>Instead, the veterinarian should have strongly advised the dog's owner that a radiograph was warranted and required to determine whether a fracture existed and whether the tendon was damaged. The veterinarian should not have discharged the dog without conducting the radiograph or stabilising the leg.</p> <p>In relation to the second dog, the veterinarian conducted a radiograph of its injured leg which showed a fracture. They discussed fracture repair and leg amputation with the owner but then discharged the dog. The veterinarian failed to inform the owner about the availability of a nearby vet hospital which could have conducted a fracture repair.</p> <p>The veterinarian should have informed the owner about the availability of the hospital, and hospitalised the dog instead of discharging it. They also should have told the owner that discharge would not be in the dog's best interest.</p>
	Penalty	Complete a course approved by the Board in the diagnosis of tendon trauma and fractures in small animals and the use of ultrasonography and radiography for diagnostic purposes.
	Costs	\$3,000
	Fine	\$1,000
Vet 4	Conduct	<p>Administered and used <i>Ketamine</i> on themselves and two friends for recreational purposes.</p> <p>The veterinarian also supplied <i>Diazepam</i> to one of the veterinarian's friends for the friend to self-administer.</p> <p>The <i>Ketamine</i> and <i>Diazepam</i> were the property of the veterinary practice that they were employed at.</p> <p>The veterinarian did not make any clinical record of the supply of <i>Ketamine</i> and <i>Diazepam</i>.</p> <p>On a separate occasion the veterinarian self-administered <i>clenbuterol hydrochloride</i>.</p> <p>The veterinarian knew that what they were doing was wrong</p>
	Penalty	Removal from the Register
	Costs	\$3,500
	Fine	\$1,000

Vet 5	Conduct	<p>Performed bilateral MMP surgery on a dog. The MMP surgeries failed.</p> <p>The veterinarian performed multiple revision surgeries, each of which failed.</p> <p>The proceedings were resolved on the basis that the veterinarian agreed certain technical aspects of two of the surgeries were below standard (the failure to replace screws with longer screws and his use of a wire).</p> <p>The veterinarian also:</p> <ul style="list-style-type: none"> – failed to obtain diagnostic, orthogonal views on one occasion; and – on two occasions, failed to record in his clinical record that he had obtained diagnostic, orthogonal view radiographs which he had subsequently lost
	Penalty	<p>Reprimand</p> <p>Condition imposed on registration not to practise any veterinary surgery for 3 months.</p> <p>Condition imposed not to perform osteotomy based techniques or internal fixation of fractures until they have completed two specified Orthomed workshops and provided evidence of that completion to the VSB.</p>
	Costs	\$10,000
	Fine	\$1,000
Vet 6	Conduct	<p>Made the decision to, and did, administer general anaesthetic and catheterise a cat in circumstances where it was inappropriate to do so. Those circumstances were that:</p> <ul style="list-style-type: none"> – the cat had not been sufficiently treated for hyperkalaemia (high levels of potassium in the blood); – They had not arranged for any further blood tests; – They had not performed any electrocardiogram; – there was no immediate urgency to the procedure; and – They could have waited for the cat's blood potassium levels to stabilise.
	Costs	\$3,000
Vet 7	Fine	\$1,000
	Conduct	<p>An audit revealed that 271 tax invoices constituting the clinical records maintained in respect of prescribed Schedule 4 drugs were defective in that they did not include all of the particulars prescribed by regulation 30(2) of the <i>Veterinary Surgeons Regulations 1979 (WA)</i>.</p>
	Penalty	<p>Condition imposed on registration not to practise any veterinary surgery for 14 weeks.</p> <p>Condition imposed on registration to co-operate with random audits not less than 3 months apart (indefinitely but mechanism provided for removal by agreement).</p>
	Costs	\$4,000
Vet 8	Fine	\$1,000
	Conduct	<p>Performed a caesarean section on a pregnant dog without detecting the presence of an additional three puppies which were left inside the dog. This was due to a failure to properly check the dog's uterine horns and uterus and detect the puppies before closing the incision sites. Two of the three puppies died</p>
	Penalty	Reprimand
	Costs	\$4,000
Vet 9	Fine	\$1,000
	Conduct	<p>Conducted rectal palpations of horses and provided clients with documentation with respect to those procedures which was incorrect and/or inaccurate. This gave rise to the potential for the owners of the horses to be</p>

	Penalty	<p>misled into thinking that the palpations had corrected the cause(s) of the issues identified in the documentation</p> <p>Conditions imposed that:</p> <ul style="list-style-type: none"> – the veterinarian must not practise any veterinary surgery at all in Western Australia until 31 December 2022 (that is, approximately 6 months) – note that Veterinary surgeon 9 had a substantial practice outside Western Australia. – They must cooperate with random audits of records kept by them in respect of palpation procedures conducted after 1 January 2023 until 30 September 2023
	Costs	\$8,000
	Conduct	Clinical recordkeeping shortcomings with respect to two different dogs, including with respect to scheduled drugs
Vet 10	Penalty	Condition imposed on registration not to practise any veterinary surgery for 5 months.
Vet11	Conduct	<p>Diagnosed a dog with mild liver disease and failed to conduct or offer further investigations and diagnosis in circumstances where the dog's blood test results were inconsistent with only mild liver disease and warranted further investigation.</p> <p>Failed to warn the dog's owner of the potential seriousness of liver disease and placed undue emphasis on the ability of the liver to regenerate itself. Acting in the above manner deprived the dog's owner of making an informed choice of treatment and the dog was subsequently euthanised after the severity of its condition.</p>
	Penalty	Reprimand
	Costs	\$3,500
	fine	\$1,000

Complaints not proceeding to the SAT

In 42 complaints against veterinarians, the Board determined that the evidence did not warrant the Board making a complaint of unprofessional conduct to the SAT.

In some instances, the Board suggested that the veterinarians examine their communication or other practice protocols or drew the veterinarian's attention to Board guidelines and protocols or sections of the Act or Regulations.

Complaints against veterinary nurses

Several persons over the year were found to be practising as veterinary nurses without being approved by the Board. In all cases the Board did not pursue formal proceedings against them as it was not in the public interest, and they were remorseful.

Trainee Veterinary Nurse

One trainee veterinary nurse had their authorisation revoked due to their conduct and that they were not able to find a veterinarian who was willing to supervise them.

Result of appeal to the Supreme Court

Following a seven day trial in 2018 and 2019 at the Magistrates Court, the magistrate convicted a unregistered veterinarian in relation to six charges of practising while unregistered and acquitting her of the remaining charge. The veterinarian appealed the decision which was heard in the Supreme Court on

24 February 2020. The finding was delivered on 23 November 2021. The appeal was dismissed.

GUIDELINES AND PROTOCOLS DEVELOPED

During the year the Board updated its guidelines for:

- Clinical record keeping;
- Design and equipping of veterinary hospitals and veterinary clinics;
- Responsibilities for the Managing Veterinary Surgeon;
- Large animal mobile veterinary services; and
- Use of Specialist titles.

BOARD INPUT INTO LEGISLATION AND REVIEWS

During the year the Board has been assisting the Department of Primary Industries and Regional Development with drafting the Veterinary Practice Act and Regulations.

FUTURE DIRECTIONS

- the Board is continuing to provide input for the Regulations;
- the Board is continuing to refine its processes for inspecting veterinary hospitals and clinics and ensuring that they are of a suitable standard;
- the Board is updating and refining the way it communicates with stakeholders electronically, including newsletters, renewals and disease alerts;
- the Board is currently implementing new technologies, such as software for managing registrations, approvals and authorisations as well as complaints management; and
- the Board will continue to explore how best to manage the regulatory challenges of mental health/substance abuse issues of the profession.

DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

The services of the Board are accessible by all people. The Board will provide assistance to complainants who have difficulty in making a written statement.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICS CODES

There were no issues during the year with compliance with the above standards and codes. Staff have been made aware of the standards and codes and have access to hard copies.

During the year the Board updated its Code of Conduct. In June 2022 the Code of Conduct was updated and it included reference to the VPA and included staff members.

RECORD KEEPING PLAN

The Board maintains a comprehensive Records Management Policy in compliance with its obligations under the *State Records Act 2000*. Staff comply with the Records Management Policy procedures. The Board's records are maintained to a high standard in electronic and hardcopy format.

In 2016-17 the Board carried out an extensive review of its Record Management System and documentation and submitted an amended record keeping plan to the State Records Office.

The Board is currently reviewing its record keeping plan to ensure compliance as updated technologies are adopted and during changes that were necessitated by the COVID-19 pandemic. A staff member has attended a workshop on record keeping requirements to assist with compliance.

OCCUPATIONAL SAFETY AND HEALTH

The Board is committed to ensuring a high standard of occupational safety and health.

Measures	Results - Base year *	Results - Prior year	Results - Current reporting year	Targets	Comments about targets
Number of fatalities	0	0	0	0	
Lost time and injury disease incidence rate	0	0	0	0 or 10% reduction in incidence rate	
Lost time injury severity rate	0	0	0	0 or 10% reduction severity rate	
Percentage of injured workers returned to work (i) within 13 weeks	100	100	100	Greater than or equal to 70%	
Percentage of injured workers returned to work (ii) within 26 weeks	100	100	100	Greater than or equal to 80%	
Percentage of managers trained in occupational safety, health and injury management responsibilities, including refresher training within 3 years	0	0	0	Greater than or equal to 80%	

EXPENDITURE UNDER SECTION 175ZE OF THE ELECTORAL ACT 1907

Nil.

APPENDIX A - Veterinary Surgeons' Board of Western Australia Strategic Plan 2018 to 2023

Vision	Mission	Values	Goals	Objectives
To be trusted as a fair, impartial and consistent regulator of the veterinary industry in Western Australia	To uphold veterinary professional standards and competency to protect the public interest and welfare of animals in Western Australia	Honesty and integrity Honesty and integrity are critical to all aspects of the Board's business and the foundation for relationships with all stakeholders	Leadership for the profession	<ul style="list-style-type: none"> • Encourage a learning culture in the profession in relation to compliance with the legislation • Manage the regulatory challenges of mental health and addiction issues within the profession • Enhance communication with the veterinary profession and public to improve understanding of the activities of the Board • Continue to advocate for a modern veterinary act and regulations • Maintain active membership of the Australasian Veterinary Boards Council Inc. to promote national consistency of standards in veterinary education and regulation • Engage in a constructive and respectful manner with all stakeholders including scientific, legal, Government and public resources
		Reliability and accountability The Board seeks to ensure that it is regarded as a reliable authority by being fair, impartial, thorough, compassionate and accountable in all its responsibilities	To improve the efficient functioning of the Board	<ul style="list-style-type: none"> • Aim to achieve best practice in governance and management • Improve induction processes and succession planning for Board members and staff • Review the responsibilities and resources for Board members and staff • Ongoing streamlining and simplification of Board processes and access to documentation • Seek out and adopt new IT processes
		Responsiveness The Board will ensure that its functions are achieved in a cooperative environment to produce timely educative and regulatory outcomes		

FINANCIAL POSITION

The Board is responsible for its own finances. The Board's main income is from registration and application fees received from veterinarians, veterinary clinics and hospitals, veterinary nurses and authorised persons. Other income includes the sale of copies of the registers of veterinarians and veterinary premises and investment interest.

The Board receives no government funding assistance.


The financial statements have been audited by Mr Santo Casilli, FCPA and the Board's certification of the financial statements and the audited financial statements form the remainder of this report.

STATEMENT BY THE BOARD

In the opinion of the Board, the financial statements as set out on pages 22 to 46.

1. provide a true and fair view of the financial position of the Veterinary Practice Board – Western Australia as at 30 June 2022 and the results and cash flows of the Board for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements, and other authoritative pronouncements of the Australian Accounting Standards Board; and
2. at the date of this statement there are reasonable grounds to believe that the Veterinary Practice Board – 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 signed for and on behalf of the Board by:



Chair (Dr Tony Leeflang)



Registrar (Dr Sue Godkin)

Dated: 7 September 2022



AUDIT & ASSURANCE SERVICES

Liability limited by a scheme approved under Professional Standards Legislation

AUDITOR'S INDEPENDENCE DECLARATION

Auditor's independence declaration to the Board of the Veterinary Practice Board of Western Australia.

In relation to my audit of the financial report of the Veterinary Practice Board of Western Australia for the period ended 30 June 2022, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of Australian Professional Accounting Bodies and no contraventions of any applicable code of professional conduct in relation to the audit.



Chassey Davids CA, RCA

Avant Edge Consulting

Perth

Date: 1 September 2022



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INDEPENDENT AUDITOR'S REPORT

To the Board - Veterinary Practice Board of Western Australia Opinion

We have audited the accompanying general purpose financial report of the Veterinary Practice Board of Western Australia which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report provides a true and fair view of the financial position of the Veterinary Practice Board of Western Australia as at 30 June 2022 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Veterinary Practice Board of Western Australia, in accordance with the ethical requirements of the Accounting Professional Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the Veterinary Practice Board of Western Australia's annual report for the year ended 30 June 2022 but does not include the financial report and our auditor's opinion report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and for such internal control as management and the Board

determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is also responsible for overseeing the Veterinary Practice Board of Western Australia's financial reporting process and assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Veterinary Practice Board of Western Australia's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Veterinary Practice Board of Western Australia's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Veterinary Practice Board of Western Australia's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Electronic publication of the audited financial report

The Veterinary Practice Board of Western Australia include the audited final financial report and auditor's report on its internet website. Therefore, responsibility for the electronic presentation of the financial report on the Veterinary Practice Board website is that of those charged with governance. The security and controls over information on the website should be addressed by the Veterinary Practice Board to maintain the integrity of the data presented. The examination of the controls over

the electronic presentation of the audited financial report on the Veterinary Practice Board website is beyond the scope of the audit of the financial report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink, appearing to read 'Davids', is enclosed within a rectangular box.

Chassey Davids CA, RCA

Avant Edge Consulting
Perth

Date: 1 September 2022

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA
(FORMERLY VETERINARY SURGEONS' BOARD OF WESTERN AUSTRALIA)
ABN 39 401 056 957**

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	NOTES	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	2,160,740	1,646,924
Trade and other receivables	6	191,699	205,623
Prepayments		23,938	23,016
		-----	-----
TOTAL CURRENT ASSETS		2,376,377	1,875,563
		-----	-----
NON-CURRENT ASSETS			
Plant & equipment	7	5,242	7,306
Right-of-use assets	8	70,188	30,408
		-----	-----
TOTAL NON-CURRENT ASSETS		75,430	37,714
		-----	-----
TOTAL ASSETS		2,451,807	1,913,277
		-----	-----
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	947,779	50,803
Provision for employee benefits	10	144,356	150,074
Lease liabilities	8	38,980	31,426
Make good provision	11	11,766	11,766
		-----	-----
TOTAL CURRENT LIABILITIES		1,142,881	244,069
		-----	-----
NON-CURRENT LIABILITIES			
Provision for employee benefits	10	-	-
Lease liabilities	8	31,910	-
		-----	-----
TOTAL NON-CURRENT LIABILITIES		31,910	-
		-----	-----
TOTAL LIABILITIES		1,174,791	244,069
		-----	-----
NET ASSETS		1,277,016	1,669,208
		=====	=====
EQUITY			
Retained earnings		1,277,016	1,669,208
		-----	-----
TOTAL EQUITY		1,277,016	1,669,208
		=====	=====

The accompanying notes form part of these financial statements.

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA
(FORMERLY VETERINARY SURGEONS' BOARD OF WESTERN AUSTRALIA)
ABN 39 401 056 957**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTES	2022 \$	2021 \$
<i>Continuing Operations</i>			
Revenue from contracts with customers	3	893,532	1,450,255
Employee benefits expense		(526,304)	(526,352)
Depreciation expense		(42,499)	(42,362)
Legal fees		(433,255)	(434,234)
Australasian Veterinary Boards Council		(42,471)	(40,898)
Rent		(16,288)	(17,018)
Impairment of debtors		-	-
Software licences		(53,910)	(49,301)
Finance costs		(2,134)	(4,424)
Other expenses from ordinary activities		(168,863)	(131,694)
(Deficit) /Surplus for the year before tax		(392,192)	203,972
Income tax expense		-	-
(Deficit) /Surplus for the year after tax		(392,192)	203,972
<i>Discontinuing operations</i>			
Other Comprehensive Income		-	-
Total comprehensive income for the year		(392,192)	203,972
Total comprehensive income attributable to the entity		(392,192)	203,972

The accompanying notes form part of these financial statements.

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA
(FORMERLY VETERINARY SURGEONS' BOARD OF WESTERN AUSTRALIA)
ABN 39 401 056 957**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	Retained Earnings \$
Balance at 1 July 2020	1,465,236
Surplus attributable to the entity	203,972
Total other comprehensive income for the year	—

Balance at 30 June 2021	1,669,208
(Deficit) attributable to the entity	(392,192)
Total other comprehensive income for the year	—

Balance at 30 June 2022	1,277,016
	=====

The accompanying notes form part of these financial statements.

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA
(FORMERLY VETERINARY SURGEONS' BOARD OF WESTERN AUSTRALIA)
ABN 39 401 056 957**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 \$ Inflows/ (Outflows)	2021 \$ Inflows/ (Outflows)
Cash flows from operating activities:			
Receipts from registered surgeons, nurses & premises		1,554,053	1,139,995
Interest received		1,888	11,909
Government grant received - Covid		33,659	40,685
Other sundry receipts from operating activities		215,170	283,722
Payments to employees		(518,682)	(493,306)
Payments to suppliers		(729,388)	(674,400)
Interest paid		(2,134)	(4,424)
		-----	-----
Net cash (provided by) / used in operating activities	13b	554,566	304,181
		-----	-----
Cash flows from investing activities			
Purchase of plant and equipment		-	-
		-----	-----
Net cash (used in) investing activities		-	-
		-----	-----
Cash flows from financing activities			
Payments to reduce lease liabilities		(40,750)	(43,797)
		-----	-----
Net cash (used in) finance activities		(40,750)	(43,797)
		-----	-----
Net increase / (decrease) in cash held		513,816	260,384
Cash at the beginning of the financial year		1,646,924	1,386,540
		-----	-----
Cash at the end of the financial year	13a	2,160,740	1,646,924
		=====	=====

The accompanying notes form part of these financial statements.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

The financial report covers Veterinary Practice Board of Western Australia (formerly known as Veterinary Surgeons' Board – Western Australia) as an individual entity. Veterinary Practice Board of Western Australia is a body corporate established by Act of the Parliament of Western Australia.

The Veterinary Practice Board of Western Australia was created under the Veterinary Practice Act 2021. This Board replaces the Board established under the Veterinary Surgeons Act 1960. The new Board is a continuation of, and the same legal entity as the former Board.

1. STATEMENT OF ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below. They have been consistently applied unless otherwise stated. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The amounts presented in the financial statements are in Australian dollars have been rounded to the nearest dollar.

The financial statements for the year ended 30 June 2022 were approved and authorised for issue by the Board on the date of the signing of the Statement by the Board.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

Accounting Policies

a) Plant and Equipment

Items of property, plant and equipment and infrastructure costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Profit or Loss and Other Comprehensive Income (other than when they form part of a group of similar items which are significant in total).

Plant and equipment shown in the financial statements has been brought to account at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(h) for details of impairment).

Depreciation of Plant and Equipment

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's expected useful life to the Board, commencing from the time the asset is held ready for use. Depreciation is recognised in the statement of comprehensive income.

The depreciation rates used for each class of depreciable asset are;

<u>Class</u>	<u>Rate</u>
Office Furniture & Equipment	5-50%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

b) Income Tax

The Board considers that its operations are exempt from income tax under the provisions of section 50-25 of the Income Tax Assessment Act (1997) as amended.

c) Employee Benefits

Short-term Employee Benefits

Provision is made for the Board's liability for employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within one year after the end of the annual reporting period in which the employees render the service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other Long-term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service.

Other long-term employee benefits are measured at the present value of the expected future payments made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee benefits expense.

The obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Board does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Superannuation contributions are made by the Board to an employee selected superannuation fund and are charged as expenses when incurred.

d) Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than twelve months and net of bank overdrafts.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

e) Revenue Recognition

Revenue for contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer.
2. Identify the performance obligations.
3. Determine the transaction price.
4. Allocate the transaction price to the performance obligations.
5. Recognise revenue as and when control of the performance obligations is transferred.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations. However where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the entity have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the entity are:

Granting of licences

Revenue is recognised on the date the licences are granted.

Legal costs awarded

Revenue is recognised on the date the costs are awarded to the Board.

Other income

Other income is recognised on an accruals basis when the entity is entitled to it.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

e) Revenue Recognition (recognition)

Specific revenue streams (continued)

Government grant

When the entity receives government grants that are in the scope of AASB 1058 it performs an assessment to determine if the contract is enforceable and contains sufficiently specific performance obligations. Where the consideration to acquire an asset is significantly less than fair value principally to enable the entity to further its objectives, the transaction is accounted for under AASB 1058 where the entity:

- Recognises the asset in accordance with the requirements of other relevant applicable Australian Accounting Standards (e.g. AASB9, AASB16, AASB 116 and AASB 138)
- Considers where any other financial statement elements should be recognised ('related aments') in accordance with the relevant applicable Australian Accounting Standard, including:
 - Contributions by owners (AASB 1004)
 - A lease liability (AASB16)
 - Revenue, or a contract liability arising from a contract with a customer (AASB 15)
 - A financial instrument (AASB 9)
 - A provision (AASB 137)

In cases where the consideration is solely performance obligations under an enforceable contract and sufficiently specific to enable determination as to when the obligations are satisfied, the transaction is accounted for under AASB15.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

Cash flow is presented in the Statement of Cash Flow on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

g) Financial Instruments

Financial instruments are recognised initially on the date that the entity becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the entity classifies its financial assets at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition unless the entity changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- The business model is to hold assets to collect contractual cash flows; and
- The contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

g) Financial instruments (continued)

The entity's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- Financial assets measured at amortised cost.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The entity has determined the probability of non-payment of the receivables and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the entity renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profits or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

g) Financial instruments (continued)

Financial liabilities

The entity measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the entity comprise trade payables.

h) Impairment of Assets

At the end of each reporting period, the entity assesses 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, unless the asset is carried at a revalued amount in accordance with another standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

i) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of amounts required to settle the obligation at the end of the reporting period.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. STATEMENT OF ACCOUNTING POLICIES (continued)

j) Lease assets

Leases are recognised as a right-of-use asset and a corresponding liability at the date the asset is available for use by the entity.

Asset and liabilities arising from a lease are measured on a present value basis.

Lease liabilities include the net present value of the following lease payments:

- Fixed payments less any lease incentive revenue.
- Variable lease payments that are based on an index or a rate initially measured using the index as at the commencement date.
- Lease payments to be made under reasonably certain extension options.

The lease payments are discounted using the interest rate implicit in the lease if that rate cannot be readily determined the lessee's estimated incremental borrowing rate is used.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the entity is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

Payments associated with short-term leases of equipment and vehicles and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture.

k) Comparative Figures

When required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Board has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional balance sheet as at the beginning of the earliest comparative period will be disclosed.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1. STATEMENT OF ACCOUNTING POLICIES (continued)

I) Key Estimates

The receivables have been reviewed under the expected credit loss model based on historical and forward-looking information and a provision has been included based on the estimates made. The provision is based on the best information available at the reporting date.

The entity has estimated the present value of the costs to make good the premises at expiring of the lease as \$11,766. Due to the estimating nature of this it is possible it will need to be revised when actual quotes for restoration work are received.

2. NEW AND AMENDED STANDARDS THAT ARE EFFECTIVE FOR THESE FINANCIAL STATEMENTS

The entity has adopted all standards which become effective for the first time at 30 June 2022.

There were no transition adjustments on the adoption of new Australian Accounting Standards.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
3. REVENUE from Contracts with Customers		
Amending Register	2,040	1,740
Registration and application fees		
Authorised Persons	17,240	18,400
Body Corporate	44,602	85,706
Nurses	97,350	173,692
Premises	58,957	62,537
Specialists	3,675	7,987
Surgeons	439,815	792,192
Costs awarded	218,476	294,000
Finance income	1,553	6,079
Miscellaneous	9,824	7,922
TOTAL REVENUE	893,532	1,450,255
Timing of revenue recognition		
At a point in time	891,979	1,444,176
Overtime	1,553	6,079
	893,532	1,450,255

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
4. (DEFICIT)/SURPLUS FROM ORDINARY ACTIVITIES			
(Deficit)/Surplus from ordinary activities has been determined after:			
(a) Expenses			
Depreciation of plant and equipment	7	2,064	2,130
Rental expense on operating leases	8	16,288	17,018
Depreciation of Right-of-Use lease assets	8	40,435	40,232
Software licences		53,910	49,301
Legal fees		433,255	434,234
Impairment of debtors		-	-
(b) Finance costs			
Interest paid/ payable for lease liabilities	8	2,134	4,424
5. CASH AND CASH EQUIVALENTS			
Cash at bank		860,740	146,924
Short term deposit (within 1 to 12 months)		1,300,000	1,500,000
		-----	-----
		2,160,740	1,646,924
		-----	-----
6. TRADE AND OTHER RECEIVABLES			
Trade receivables from contracts with customers		171,689	158,559
Provision for Impairment		-	-
		-----	-----
		171,689	158,559
ATO – Covid 19 cashflow boost		-	33,659
Interest Receivable		623	959
GST		19,387	12,446
		-----	-----
		191,699	205,623
		-----	-----

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

No interest is charged on outstanding trade receivables.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

6. TRADE AND OTHER RECEIVABLES (continued)

The entity measures the loss allowance of trade receivables at an amount equal of lifetime expected credit loss (ECL). The ECL on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the reporting date.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The entity writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

	2022 \$	2021 \$
7. PLANT AND EQUIPMENT		
Office equipment at cost	86,977	86,977
Less accumulated depreciation	(84,227)	(82,917)
	----- 2,750	----- 4,060
Office furniture at cost	18,439	18,439
Less accumulated depreciation	(15,947)	(15,193)
	----- 2,492	----- 3,246
	----- 5,242	----- 7,306
	=====	=====

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

	Office Equipment \$	Office Furniture \$	Total \$
Carrying value at beginning of the year	4,060	3,246	7,306
Additions/(Disposals)	-	-	-
Depreciation	(1,310)	(754)	(2,064)
	-----	-----	-----
Carrying value at the end of the year	2,750	2,492	5,242
	=====	=====	=====

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

8. RIGHT-OF-USE LEASE ASSETS

	2022 \$	2021 \$
Right-of-use assets		
Buildings	70,188	28,072
Equipment	-	2,336
	-----	-----
	70,188	30,408
	=====	=====
Lease liabilities		
Current	38,980	31,426
Non-current	31,910	-
	-----	-----
	70,890	31,426
	=====	=====

Amounts recognised in the statement of profit or loss relating to leases.

	2022 \$	2021 \$
Depreciation charge of right-of-use assets		
Buildings	38,098	37,427
Equipment	2,337	2,805
Interest expense	2,134	4,424
Expenses related to variable lease payments not included in lease liabilities (rent outgoings)	16,288	17,018

Contracts may contain both lease and non-lease components. The lease agreements do not impose covenants other than the security interest in the leased asset that are held by the lessor.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

9. TRADE AND OTHER PAYABLES

	2022	2021
	\$	\$
Trade payables	-	1,900
Sundry payables and accrued expenses	52,525	44,023
Fees in advance (i)	895,254	4,880
	-----	-----
	947,779	50,803
	-----	-----

All amounts are short term and the carrying values are considered to be a reasonable approximation of fair value.

- (i) The Board has transitioned from registrations ending on 31 December to 30 June of each year. Fees in advance represent registration fees paid for the period 1 July 2022 to 30 June 2023.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

10. PROVISION FOR EMPLOYEE BENEFITS

	2022 \$	2021 \$
Employee benefits		
Current	144,356	150,074
Non-Current	-	-
	-----	-----
	144,356	150,774
	=====	=====
Movement		
Opening balance	150,074	120,774
Amount used	(62,001)	(18,615)
Additional provision raised	56,283	47,915
	-----	-----
Balance at end of year	144,356	150,074
	=====	=====

Provision for employee benefits

Provision for employee benefits includes amounts accrued for annual leave and long service leave. The current portion of this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Board does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Board does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been disclosed in Note 1(c).

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

11. MAKE GOOD PROVISION

	2022	2021
	\$	\$
Current	11,766	11,766
Non-Current	-	-
	-----	-----
	11,766	11,766
	=====	=====
Movement		
Opening balance	11,766	-
Additions	-	11,766
Amount used	-	-
	-----	-----
Closing balance	11,766	11,766
	=====	=====

The Board is required to restore the leased premises to its original condition at the end of the lease term. A provision has been recognised for the present value of the estimated expenditure required to paint and recarpet. These costs have been capitalised as part of the cost of the premises lease and are amortised over the term of the lease.

12. RELATED PARTY INFORMATION

	2022	2021
	\$	\$
Total emoluments received or due and receivable by the Board Members for attendance at Board meetings	16,651	13,523
	=====	=====

All Board members except for the Chief Veterinary Officer of the Department of Agriculture and Food are entitled to receive fees for attendance at Board meetings. Some Board members are employed within or as directors of entities influenced by the regulatory activities of the Board, and as such, these members pay registration fees.

No other related party transactions exist that require disclosure.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

13. CASH FLOW INFORMATION

	2022	2021
	\$	\$
a) Reconciliation of Cash		
Cash at Bank	860,740	146,924
Cash on Deposit (within 1-12 months)	1,300,000	1,500,000
	-----	-----
	2,160,740	1,646,924
	-----	-----
b) Reconciliation of net cash provided by operating activities to operating (deficit)/surplus		
(Deficit)/surplus for the year	(392,192)	203,972
Depreciation	42,499	42,362
(Increase) /decrease in receivables	13,924	42,308
(Decrease)/increase in provision for employee entitlements	(5,718)	29,299
(Decrease)/ increase in fees in advance	890,374	(2,259)
(Increase)/decrease in prepayments	(922)	(650)
Increase/ (decrease) in payables	6,601	(22,617)
Increase/(decrease) in make good provision	-	11,766
	-----	-----
Net cash provided by/(used in) operating activities	554,566	304,181
	=====	=====

c) Credit standby arrangements with banks

The Board has a \$18,616 unused credit card facility in place at 30 June 2022 (2021: \$20,000).

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

14. COMMITMENTS

Capital Commitment: There are no capital commitments at 30 June 2022
(30 June 2021: \$Nil).

15. EVENTS AFTER THE REPORTING DATE

The Board is not aware of any significant event since the end of the reporting period.

16. BOARD DETAILS

The principal place of business and registered office is Suite 1 Upper Level, Melville Professional Centre, 275 Marmion Street, Melville, Western Australia.

17. FAIR VALUE MEASUREMENT

The entity has no assets or liabilities measured at fair value on a recurring or non-recurring basis.

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA
(FORMERLY VETERINARY SURGEONS' BOARD OF WESTERN AUSTRALIA)
ABN 39 401 056 957**

**DETAILED STATEMENT OF (DEFICIT)/SURPLUS
FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
REVENUE		
Amending Register	2,040	1,740
Registration and application fees		
Authorised Persons	17,240	18,400
Body Corporate	44,602	85,706
Nurses	97,350	173,692
Premises	58,957	62,537
Specialists	3,675	7,987
Surgeons	439,815	792,192
Costs awarded	218,476	294,000
Interest received	1,553	6,079
Miscellaneous	9,824	7,922
	-----	-----
TOTAL REVENUE	893,532	1,450,255
	=====	=====

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA
(FORMERLY VETERINARY SURGEONS' BOARD OF WESTERN AUSTRALIA)
ABN 39 401 056 957**

**DETAILED STATEMENT OF (DEFICIT)/SURPLUS
FOR THE YEAR ENDED 30 JUNE 2022 (continued)**

EXPENDITURE	2022 \$	2021 \$
Accounting fees	10,647	8,161
Audit fees & Consultancy	5,500	5,500
Australian Veterinary Boards Council	42,471	40,898
Bank fees	8,353	6,325
Board and hearing meeting costs	1,505	2,099
Computer & Office Maintenance	14,260	22,552
Conference Fees – Travel & Accommodation	4,495	(9)
Counselling & Psychiatric expense	11,731	3,946
Depreciation	42,499	42,362
Expert Opinions	54,685	25,105
Photocopier	980	335
Impairment of receivables	-	-
Insurance	9,067	8,197
Interest on leases	2,134	4,424
Investigations	1,881	7,413
Legal fees	433,255	434,234
Postage & freight	2,204	363
Office Furniture and Equipment <\$5,000	4,852	2,702
Printing, stationery, newsletter	3,971	2,604
Premises Inspections	9,608	7,809
Rent outgoings	16,288	17,018
Software licences	53,910	49,301
Sundry expenses	12,213	16,590
Telephone	2,929	3,746
Staff training and amenities	932	796
Wages	485,190	455,353
Superannuation	46,876	41,699
Wage provision – Annual Leave	1,239	14,878
Wage provision – Long Service Leave	(7,001)	14,421
Website costs	1,400	2,211
Zoodata inspect	7,650	5,250
TOTAL EXPENDITURE	1,285,724	1,246,283
(Deficit)/surplus of income over expenditure transferred to equity	(392,192)	203,972