

CHIROPRACTORS REGISTRATION BOARD
OF
WESTERN AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2006

**CHIROPRACTORS REGISTRATION BOARD
OF WESTERN AUSTRALIA
ANNUAL REPORT**
For the year ended 30 June 2006

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CHIROPRACTORS REGISTRATION BOARD OF WESTERN AUSTRALIA

REPORT FOR THE YEAR ENDED 30 JUNE 2006

Pursuant to Section 16C of the *Chiropractors Act 1964*, I report hereunder on the Board's activities for the year 2005/2006.

1. CONSTITUTION

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

2. GOALS

The primary goals of the Board are:

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

3. FUNCTIONS OF THE BOARD

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

The functions of the Board are:-

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

4. MEMBERSHIP OF THE BOARD

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

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

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

5. MEMBERS OF THE BOARD

The current Board members are:

F Vernon	Nominated by the Attorney General
D Herron	Nominated by the Chiropractors' Association of Australia
R Young	Nominated by the Chiropractors' Association of Australia
B Goodreid	Nominated by the Minister for Health
K Spencer	Nominated by the Minister for Health

Alternative members:

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

The Registrar is Mr C D Emmott

6. MEETINGS

During 2005 – 2006 ten (10) meetings were held with attendance by Board members as follows:

	No. of Meetings Attended
Fiona Vernon	10
Rachel Young	9
Bevan Goodreid	10
Ken Spencer	10
Doug Herron	9

7. REGISTER OF CHIROPRACTORS

As at June 30, 2006 there were 281 names on the Register which had been issued with licences to practise in Western Australia during the year then ended. During the year twenty three (23) applications for registration were approved. Of these, fifteen (15) applied under Mutual Recognition with eight (8) applying under the Act. There have been a number of queries from overseas chiropractors and these have all been referred to Ms Debby Ramsay at the Council on Chiropractic Education Australasia (CCEA) regarding the examination.

8. REGISTRABLE QUALIFICATIONS

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

9. FEES

The following are the current registration fees:-

Licence Fee

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

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

Non-practising, out of State members \$100.00

Application Fee \$100.00

Certificate Fee \$30.00

Six months temporary Registration Fee \$200.00

10. AMENDMENTS TO THE ACT AND RULES

10.1 Act & Rules

The Chiropractors Act 2005 was passed through Parliament in November 2005.

The Regulations are currently being drafted by Parliamentary Counsel. Once these have been approved the Act will be promulgated and will become law.

10.2 Proclaimed Method

The Board has developed a proclaimed method of chiropractic in accordance with Section 22 of the Act.

Essential to the practice of chiropractic are:

- The examination of conditions related to the spine, other articulations and the neuro-musculo-skeletal system.

- The diagnosis, prevention, rehabilitation and management of those conditions and the promotion of health.

A chiropractor will undertake the following steps:

1. Case History

In the process of forming a differential diagnosis, diagnosis or clinical impression a chiropractor will:

- elicit a case history from the patient.

2. Examination

A chiropractor:

- will perform a spinal assessment and conduct an appropriate physical examination; and
- may require the use of additional diagnostic aids.

3. Analysis

A chiropractor will:

- form a differential diagnosis, diagnosis or clinical impression and determine a plan of case management.

4. Application of force by way of manipulation

In the process of case management a chiropractor may:

- utilise appropriate interventions including, but not limited to, chiropractic adjustment or manipulation.

10.3 State Administration Tribunal

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

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

10.4 State Records Act 2000

Under Section 19 of the State Records Act 2000 the Board is required to have a Record Keeping Plan (“RKP”) in place. The RKP provides an accurate reflection of the record keeping program of the Board and must be complied with by the Board and its staff.

The RKP for the Board has been approved by the State Records Commission until 2007.

In accordance with Standard 2 Principle 6 of the Act:

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

10.5 Freedom of Information

Part 5 of the Freedom of Information Act 1992 requires the Board to prepare, publish and maintain an up to date Information Statement.

Copies of the Information Statement can be obtained from the Board's office free of charge or can be downloaded from the Board's website.

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

11. PENALTIES

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

12. COMPLAINTS

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

- a) Two (2) complaints alleging that a Chiropractor is over-servicing patients.
(This matter is in the process of being investigated by the Board.)
- b) One (1) complaint referred to the Board by the Office of Health Review regarding treatment.
(This matter is in the process of being investigated by the Board.)
- c) One (1) complaint alleging the Chiropractor interfered with the complainants whilst the Board was investigating the matter.
(This matter proceeded to an inquiry. The Chiropractor's name was removed from the Register).
- d) One (1) complaint alleging the Chiropractor failed to communicate and explain his technique to a patient.

(This matter is in the process of being investigated by the Board.)

13. CONFERENCES AND MEETINGS

The Australian Conference of Chiropractors Registration Boards (ACCRB) Conference was held in Darwin, Northern Territory on 10-12 September 2005. The Board was represented at the Conference by Dr B Goodreid, Ms F Vernon, Dr D Herron and Mr C Emmott.

Among the items considered at the ACCRB Conference are:-

- *Standards of Manipulative Care*
- *Mandatory Professional Indemnity Insurance*
- *Frequency and Direction of Care*
- *Skills Levels for Foreign Trained Chiropractors*
- *Continuing Professional Development*
- *Animal Chiropractors*
- *Clinical Placement for Undergraduates*
- *Qualifications from Australian Institutions gained offshore*
- *Temporary Registration*
- *Registration Fees*
- *Ongoing Competency*
- *CCEA Assessment of Overseas Trained Practitioners*
- *Recency of Practice*
- *Codes of Professional Conduct and Practice*

14. COUNCIL ON CHIROPRACTIC EDUCATION AUSTRALASIA

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

The main functions of the CCEA are;

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

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

- to assess and accredit chiropractic undergraduate and postgraduate courses;
- to advise and make recommendations regarding statutory accreditation, approval or prescription;

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

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

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

or each of their successors in law.

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

15. MURDOCH UNIVERSITY

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

16. ACCESS/ADMINISTRATION

The Office of the Board is located at:-

Address:

2nd Floor

15 Rheola Street

WEST PERTH WA 6005

Telephone: (08) 9321 8499

Facsimile: (08) 9481 4940

Correspondence to the Board should be addressed to:-

The Registrar

Chiropractors Registration Board

PO Box 263

WEST PERTH WA 6872

Registrar: Mr Colin D Emmott

Assistant: Ms Kylie Reichelt

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



REGISTRAR

6th October 2006

Date

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
STATEMENT BY THE REGISTRAR
FOR THE YEAR ENDED 30 JUNE 2006**

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

1. (a) the accompanying financial report as set out on pages 14 to 23, presents fairly the financial position of the Chiropractors Registration Board of WA as at 30 June 2006 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
- (b) At the date of this statement, there are reasonable grounds to believe that the Board will be able to pay its debts as and when they fall due.
2. During the financial year the Board has:
 - (a) kept such accounting records as correctly record and explain its transactions and financial position;
 - (b) so kept its accounting records that true and fair accounts of the Board can be prepared from time to time; and
 - (c) so kept its accounting records that the accounts of the Board can be conveniently and properly audited.
3. The accounts have been properly prepared by a competent person.



Colin Emmott - Registrar

6th October 2006

Date

INDEPENDENT AUDIT REPORT

For the year ended 30 June 2006

TO THE REGISTRANTS OF THE CHIROPRACTORS REGISTRATION BOARD OF WESTERN AUSTRALIA

SCOPE

The financial report and Board's responsibility

The financial report comprises the Income Statement, Balance Sheet, Cash Flow Statement, and Accompanying Notes to the Financial Statements for The Chiropractors Registration Board Of Western Australia for the year ended 30 June 2006.

The Registrar of the Board is responsible for the preparation and fair presentation of the financial report in accordance with the Chiropractors Act 1964. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

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

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Chiropractors Act 1964 and compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Board's financial position, and of its performance as represented by the results of its operations and cash flows.

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

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

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

Independence

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

Audit Opinion

In our opinion, the financial report of the Chiropractors Registration Board Of Western Australia presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of The Chiropractors Registration Board Of Western Australia as at 30 June 2006, and the results of its operations and its cash flows for the year then ended.

BENTLEYS MRI PERTH PTY LTD



JW VIBERT

Director

Dated at West Perth, Western Australia the 25th October 2006

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	<i>Note</i>	2006 \$	2005 \$
REVENUE			
Annual licence fees		96,050	87,130
Application fees		2,200	2,200
Certificate fees		660	690
Interest		8,527	6,798
Sundry income		50	104
		107,487	96,922
EXPENSES			
Secretarial and administration fees		58,500	44,327
Legal, inquiry and complaint Costs		8,650	1,360
Printing, postage and stationery		2,649	1,824
Australian Council on Chiropractic Education – contribution		6,004	5,644
Other expenses		33,957	29,810
		109,760	82,965
Surplus/(deficit) before income tax expense		(2,273)	13,957
Income tax expense	1(b)	-	-
		(2,273)	13,957
Net surplus/(deficit) attributable to the Board	2	(2,273)	13,957

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
BALANCE SHEET AS AT 30 JUNE 2006**

	<i>Note</i>	2006 \$	2005 \$
CURRENT ASSETS			
Cash & cash equivalent assets		192,608	176,722
Trade & other receivables	3	6,189	4,191
TOTAL CURRENT ASSETS		198,797	180,913
NON-CURRENT ASSETS			
Intangibles	4	-	200
TOTAL NON-CURRENT ASSETS		-	200
TOTAL ASSETS		198,797	181,113
CURRENT LIABILITIES			
Trade & other payables	5	88,512	68,555
TOTAL CURRENT LIABILITIES		88,512	68,555
TOTAL LIABILITIES		88,512	68,555
NET ASSETS		110,285	112,558
EQUITY			
Accumulated surplus	2	110,285	112,558
TOTAL EQUITY		110,285	112,558

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	<i>Note</i>	2006 \$	2005 \$
Cash flows from operating activities			
Receipts from registrants		96,510	90,589
Interest received		8,470	7,065
Payments to suppliers		(96,334)	(89,625)
Goods and services tax recovered		7,240	8,614
Net cash provided by/(used in) operating activities	6	15,886	16,643
Net increase/(decrease) in cash held		15,886	16,643
Cash at the beginning of the financial year		176,722	160,079
Cash at the end of the financial year		192,608	176,722

The accompanying notes form part of this financial statement

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Basis of Preparation

The Board has prepared financial statements from 1 July 2005 in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS).

This financial report is the first financial report of the Board prepared in accordance with AIFRS.

The adoption of AIFRS did not result in any amendments to the Board's accounting policies or any restatement of comparative balances. The Board has therefore not presented a reconciliation of the adjustments arising on transition from previous Australian GAAP to AIFRS in this report.

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

Accounting Policies

a) Income and Expense Recognition

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

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

b) Taxation

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

c) Goods and Services Tax

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

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

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

d) Registrars Fees Expense

This expenditure represents the Board's administration and secretarial fees budgeted and approved by the Board and paid as a retainer for year ended 30 June 2006. It includes the provision of fully serviced office facilities such as management and administration together with accounting, secretarial staff, typing, computer facilities, telephone attendance, reception, public access, rental for office space and meeting facilities, newsletter, educational presentations, attendance at professional conventions and sub-committee meetings.

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
2. ACCUMULATED SURPLUS		
Accumulated surplus at the beginning of the financial year	112,558	98,601
Net surplus/(deficit) attributable to the year	(2,273)	13,957
Accumulated surplus at the end of the financial year	110,285	112,558
3. TRADE & OTHER RECEIVABLES		
Prepaid Expenses	2,631	2,633
Sundry receivables	1,159	1,030
Goods and services tax recoverable	2,335	523
Accrued interest receivable	64	5
	6,189	4,191
4. INTANGIBLES		
Website Costs	1,500	1,500
Less: Amortisation	(1,500)	(1,300)
	-	200
5. TRADE & OTHER PAYABLES		
Creditors and accruals	28,157	5,750
Fees received in advance	60,355	62,805
	88,512	68,555
6. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO THE NET SURPLUS ATTRIBUTABLE TO THE BOARD		
Net surplus/(deficit) after income tax	(2,273)	13,957
Add: Amortisation of Website	200	640
Changes in assets and liabilities:		
Decrease/(increase) in receivables	(1,401)	844
Decrease/(increase) in GST receivable	(597)	1,521
Decrease/(increase) in payables	19,957	(319)
Net cash provided by operating activities	15,886	16,643

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$	\$
7. AUDITORS' REMUNERATION		
Audit of the financial report	1,000	1,182
Other Services	-	-
8. KEY MANAGEMENT PERSONNEL		
(a) The names of the persons who were members of the Chiropractors Registration Board of Western Australia at any time during the financial year are:-		
Ms V Frazer		
Mr B Goodreid		
Mr D Herron		
Mr R C Scott		
Mr K Spencer		
Mrs F Vernon		
Ms R Young		
(b) Remuneration		
Aggregate income received, or due and receivable by the members of the Board from the Board	10,607	9,587
9. SEGMENT REPORTING		
The Board operates as a statutory registration body within Western Australia.		

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

10. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The Board's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	<i>Weighted Average Effective Interest Rate</i>		<i>Floating Interest Rate</i>		<i>Fixed Interest Rate Maturing Within 1 Year</i>	
	<i>2006</i>	<i>2005</i>	<i>2006</i>	<i>2005</i>	<i>2006</i>	<i>2005</i>
	<i>%</i>	<i>%</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>
FINANCIAL ASSETS						
Cash	1.11	1.36	52,445	66,722	-	-
Short Term Deposits	5.36	5.29	-	-	140,163	110,000
TOTAL FINANCIAL ASSETS			52,445	66,722	140,163	110,000
FINANCIAL LIABILITIES			-	-	-	-

b) Credit Risk

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

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

c) Net Fair Values

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

11. EMPLOYEES

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

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

12. BOARD DETAILS

The principal place of business of the Board is:

2nd Floor
15 Rheola Street
WEST PERTH WA 6005

**CHIROPRACTORS REGISTRATION BOARD OF
WESTERN AUSTRALIA
DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$	\$
INCOME		
Interest	8,527	6,798
Licence fees	96,050	87,130
Application fees	2,200	2,200
Certificate fees	660	690
Sundry income	50	104
	107,487	96,922
Less:		
EXPENSES		
Auditors' remuneration	1,000	1,182
Australian Council on Chiropractic Education – Contribution	6,004	5,644
Bank charges	1,048	904
Board member fees	10,607	9,587
Catering	806	230
Conference expenses	14,373	11,885
Consultants	365	60
Courier	-	606
Amortisation of Website	200	640
Entertainment	560	100
Insurance	3,090	3,072
Legal, inquiry & complaint costs	8,650	1,360
Meeting Expenses	-	412
Parking	5	1
Postage & petty cash	1,438	297
Printing & stationery	1,211	1,527
Registrars fees	58,500	44,327
Telecommunications	1,903	1,002
Travelling Expenses	-	129
	109,760	82,965
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	(2,273)	13,957