



NEW SOUTH WALES
CHIROPRACTORS
REGISTRATION BOARD

ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2007



NEW SOUTH WALES

CHIROPRACTORS REGISTRATION BOARD

PO Box K599
HAYMARKET 1238

Level 6, 477 Pitt Street
SYDNEY NSW 2000

Telephone: (02) 9219 0277
Facsimile: (02) 9211 9318

1 July 2007

The Hon Reba Meagher MP
Minister for Health
73 Miller St
NORTH SYDNEY NSW 2060

Dear Ms Meagher,

Pursuant to the provisions of the *Annual Reports (Statutory Bodies) Act 1984* and the *Public Finance and Audit Act 1983*, we have pleasure in submitting this Annual Report of the New South Wales Chiropractors Registration Board for the year ended 30 June 2007 for presentation to Parliament.

Yours faithfully

Handwritten signature of Sharyn Eaton.

Sharyn Eaton
PRESIDENT

Handwritten signature of Peter Cowie.

Peter Cowie
DEPUTY PRESIDENT

TABLE OF CONTENTS

1.	CHARTER	1
2.	AIMS AND OBJECTIVES	1
3.	ACCESS	1
4.	MANAGEMENT AND STRUCTURE	2
4.1	Board Membership	2
4.2	Attendance at Meetings	3
4.3	Committees.....	3
4.4	Registrar/Assistant Registrar	3
5.	SUMMARY REVIEW OF OPERATIONS	4
5.1	Registration Statistics	4
5.2	Fees.....	4
5.3	Council on Chiropractic Education Australasia (CCEA).....	4
5.4	Australasian Conference of Chiropractors Registration Boards (ACCRB).....	5
5.5	Compliance.....	5
5.6	Code of Professional Conduct	6
5.7	Complaints Committee and Complaints.....	6
5.8	Inquiries by the Chiropractors Tribunal	7
5.8.1	Board Inquiries	8
5.8.3	Impaired Registrants Panel	9
5.9	Reporting of Convictions and Criminal Findings	9
5.10	Annual Return to be Submitted.....	10
5.11	Chiropractic Education and Research Account.....	11
5.12	Assessment of Overseas Trained Chiropractors	11
5.13	Qualifications Committee	11
5.14	Federation of Chiropractic Licensing Boards (FCLB).....	11
5.15	Legislative Changes	12
5.16	Overseas Travel	12
5.17	Travel.....	13
5.18	Publications	13
5.19	Consultants.....	13
5.20	Freedom of Information.....	13
6.	ADMINISTRATION	14
6.1	Management and Structure	14
6.2	Organisational Chart Health Professionals Registration Boards.....	15
6.3	NSW Department of Health Code of Conduct.....	16
6.3.1	Staff Training	16
6.4	Ethnic Affairs Priorities Statement	16
6.5	NSW Government Action Plan for Women	18
6.6	Waste Reduction and Purchasing Policy	19
6.7	National Registration System for Health Professionals.....	20
7.	FINANCE AND BUDGET	21

1. CHARTER

The Chiropractors Registration Board is established pursuant to the provisions of the *Chiropractors Act 2001* (the Act) to exercise the powers, authorities, duties and functions imposed on it by the Act.

2. AIMS AND OBJECTIVES

The Board has the following objectives:

- Protect the health and safety of the public by providing mechanisms to ensure that chiropractors are fit to practise
- Maintain the Register of appropriately qualified chiropractors
- Maintain a high standard of chiropractic practice within a registration system, by ensuring that practitioners meet minimum competence and practice standards
- Contribute to the aim of NSW Health to provide a sustainable health system for the people of NSW

Within these aims and objectives its role is to:

- Grant, suspend or cancel registration, annul such suspension or cancellation and apply practice conditions as appropriate
- Recommend the courses of study and training to be undertaken as acceptable qualifications for registration
- Maintain a code of professional conduct and relevant guidelines, to ensure observance of ethical best practice in respect of the public and the profession
- Undertake inquiries into professional conduct, chiropractic care, practitioner impairment and other complaints and reportable issues, by way of Board inquiries, Chiropractic Care Assessment Committees, Impaired Registrant Panels and other resolution procedures
- Achieve compliance with the legislation
- Advise the Minister for Health on matters relating to registration, standards of practice and other matters arising under the Act or Regulations.

3. ACCESS

The Board is located at the following address:

Level 6
477 Pitt Street
SYDNEY NSW 2000

Correspondence
PO Box K599
HAYMARKET NSW 1238

Telephone: 02 9219 0277
Facsimile: 02 9211 9318

E-mail: chiroreg@hprb.health.nsw.gov.au
Website: www.chiroreg.health.nsw.gov.au

Hours 8.30 a.m. – 5.00 p.m. Monday to Friday
Cashier services close at 4.30 p.m.

4. MANAGEMENT AND STRUCTURE

4.1 Board Membership

Seven members of the Board are nominated by the Minister for Health and appointed by the Governor pursuant to section 87 of the Chiropractors Act 2001, as follows.

One is an officer of the Department of Health or an employee of an area health service, statutory health corporation, or affiliated health organisation within the meaning of the Health Services Act 1997, pursuant to section 87(2)(a) of the Act

Ms Deborah Hyland

Two are registered chiropractors nominated from a panel of chiropractors nominated by the Chiropractors Association Australia NSW Branch, and such other bodies representing chiropractors as may be determined by the Minister, pursuant to section 87(2)(b) of the Act

Mr Peter Cowie Deputy President
Mr Geoff Irvine

One is a registered chiropractor involved in the tertiary education of persons for qualification in NSW as chiropractors, pursuant to section 87(2)(c) of the Act

Dr Sharyn Eaton President

One is a registered chiropractor of the Minister's own choosing, pursuant to section 87(2)(d) of the Act

Mr Wayne Minter

One is a person (not being a registered chiropractor) to represent the community, pursuant to section 87(2)(e) of the Act

Ms Patricia Warn

One is a legal practitioner, pursuant to section 87(2)(f) of the Act

Mr David Swain

The Board was appointed for a term of 4 years on and from 11 January 2006 until 30 November 2009.

4.2 Attendance at Meetings

During the reporting period the Board met on 11 occasions, usually on the last Tuesday of each month. The Board did not meet in November 2006.

Dr Sharyn Eaton	attended	8	meetings
Mr Peter Cowie	attended	10	meetings
Ms Deborah Hyland	attended	3	meetings
Mr Geoffrey Irvine	attended	11	meetings
Mr Wayne Minter	attended	8	meetings
Mr David Swain	attended	11	meetings
Ms Patricia Warn	attended	11	meetings

4.3 Committees

The Board has established the following committees comprised of the nominated persons:

Qualifications Committee	Mr Geoff Irvine (Chairperson) Mr Wayne Minter
Care Assessment Committee	Mr Andrew Paul (Chairperson) Mr Mark Uren Ms Sonya Fogerty,
Complaints Committee	Mr Peter Cowie Mr Geoff Irvine Mr David Swain
Impaired Registrants Panel	Mr Warwick Bateman Ms Susan Lovrovich

4.4 Registrar/Assistant Registrar

Amanda McEacharn acted in the position of Registrar of the Board and Corinne Warby was the Assistant Registrar throughout the reporting period.

5. SUMMARY REVIEW OF OPERATIONS

5.1 Registration Statistics

The Board maintained the Register of chiropractors as required under the provisions of Schedule 1 Part 4 Clause 21(1) of the Act.

Statistics	<i>As at 30/06/06</i>	<i>As at 30/06/07</i>
Registered chiropractors	1346	1365
New registrations		
Australian graduates		113
Overseas graduates		1
Mutual Recognition Act		33
Trans-Tasman Mutual Recognition		-
Temporary		-
Re-Registrations		34
Deletions		110
Unfinancial		107
At own request		-
Deceased		3
Changes of name		4
Additional qualifications		-

5.2 Fees

The schedule of fees charged for the Board's services are as follows:

Application for registration	\$270.00
Application for temporary registration	\$270.00
Annual registration	\$250.00
Re-registration	
Under three months	\$250.00
Between four and twelve months	\$520.00
Over twelve months	\$270.00
Application to sit examination	\$250.00
Examination	\$1500.00
Duplicate certificate	\$200.00
Additional qualifications	\$20.00
Inspection of the Register	\$20.00

5.3 Council on Chiropractic Education Australasia (CCEA)

The Board gained membership of the CCEA during the reporting period. The Board nominated Mr Peter Cowie as its representative.

Applicants, who do not have the required educational qualifications for registration, may be eligible to undertake competency assessments

conducted by CCEA to ensure they are safe and competent to practise in Australia and New Zealand.

The Board approved three applications for registration from persons who had successfully undertaken the CCEA competency assessments during the reporting period.

5.4 Australasian Conference of Chiropractors Registration Boards (ACCRB)

A delegation from the Board attended the ACCRB on 23 September 2006, in Adelaide, South Australia – Dr Sharyn Eaton, (President) Mr Peter Cowie (Deputy President), and Amanda McEacharn (Acting Registrar).

Items discussed by the Boards were:

- COAG proposal
- National Registration
- Board reports
- CCEA
- Legislation
- Codes of Conduct & Practice
- Resolution Book
- CBP/WLP Practices/Contracts of Care
- Competency and Recency of Practice/Clinical Audits
- Advertising initiatives
- Student Internships programs
- Complaints/Investigation Process
- Assistants in Chiropractic and Osteopathy
- English Language Proficiency
- Council of Australasian Tribunals (COAT) Practice Manual for Tribunal Members
- CAA request for uniform fee

5.5 Compliance

The Board achieves compliance with the Act and Regulations through:

- Random inspections throughout NSW by its authorised Inspector, checking compliance, disseminating information and issuing warnings;
- Prosecution of persons operating in contravention of the Act;
- The resolution of complaints concerning the professional conduct of and provision of chiropractic services by registered chiropractors;
- Publication of information pamphlets and the posting of information and legislation links on its website.

An important part is also played in compliance in general, through the maintenance of a *Code of Professional Conduct*, detailing the

parameters for the professional conduct of chiropractors and their practices.

Two matters were referred to the Board's inspector for investigation.

1. The Board received notification that the title "Dr" was used by a chiropractor in the Yellow Pages. The chiropractor provided evidence that Yellow Pages used outdated artwork without his/her consent.
2. The Board received notification from Australian Customs Service that a person who is not a registered chiropractor described himself/herself as a chiropractor on an outgoing passenger card. The matter is still under investigation.

5.6 Code of Professional Conduct

The Code of Professional Conduct approved by the Minister for Health commenced in February 2004 and was issued to all registered chiropractors. It is also available on the Board's website.

5.7 Complaints Committee and Complaints

The provisions of both the Act and the Health Care Complaints Act 1993, require the Board and the Health Care Complaints Commission (HCCC) to advise each other of complaints received and consult concerning resolution.

The Complaints Committee assists the Board by considering complaints lodged with the Board. The Committee has the delegated authority of the Board to make decisions regarding complaints.

The Complaints Committee acts as a screening committee in that it considers complaints regarding alleged contraventions of the Act, the Regulation or Code of Professional Conduct.

The Committee and an officer of the HCCC met on 11 occasions and considered 30 complaints during the reporting year. The nature of the complaints and action taken are summarised in the table below:

Issue	From Previous period	Total	Ongoing
Over servicing	1	2	1
x-rays	2	3	-
Use of the title "Dr"	-	1	-
Hurt or injured patient	2	5	4
Sexual boundaries	-	4	4
Unregistered person	-	1	1
Fraud	2	4	3
Interstate/overseas notifications	-	2	-
Advertising	1	2	-
Inadequate treatment	2	7	-

Of the complaints; 10 were carried forward from the previous reporting period and 22 were new complaints.

In respect of the 32 complaints received the outcome was as follows

Frequency	Outcome
7	Action not warranted as there were no grounds for the complaint
5	Closed advice provided by Board
2	Notifications – No action
4	Chiropractic Care Assessment Committee
4	Conciliation
13	Ongoing

13 are ongoing matters, inclusive of 10 from the previous period.

5.8 Inquiries by the Chiropractors Tribunal

The Chiropractors Tribunal conducted one inquiry during the reporting period.

The Board refused to register an applicant for registration as a chiropractor on the grounds that he failed to satisfy the Board that he was a person of good character. The applicant lodged an appeal with the Chiropractors Tribunal.

The Tribunal hearing was held on 29 and 30 November 2006. The Tribunal handed down its decision dated 26 March 2007.

The Tribunal decision advised that it is not prepared to find at this time that the Applicant is a person of good character and in those circumstances the appeal was dismissed.

The Tribunal noted that there was no evidence before it that the Applicant was not presently using steroids, pethidine and morphine other than his own statement. This Tribunal recommended that the Applicant not apply again for registration for a period of two calendar years from the date of the decision and that the following support the application:

- (a) Four references by appropriate persons of standing in the community that specifically deal with the Applicant's character;
- (b) Reports which show that the Applicant at his own expense has regularly consulted with a psychiatrist who specialises in patients who have drug abuse problems over the period of two years prior to the Applicant lodging his application for registration; and

- (c) Reports that show that the Applicant has submitted himself for urine analysis on a regular basis during the two-year period.

The Registration Board may make its own decision in relation to the evidence produced to it with the application for registration but the Tribunal recommends that the Registration Board appoint an appropriate psychiatrist to review evidence produced by the Applicant and advise the Board as to his or her opinion as to whether the evidence produced establishes that the Applicant has for two years prior to the date of his application not been using steroids, pethidine and morphine.

The Tribunal orders were

- (a) That the appeal is dismissed;
- (b) That the applicant pays the costs of the Registration Board including the costs incurred on the 30 and 31 August 2006.

5.8.1 Board Inquiries

Complaints may be dealt with by way of disciplinary proceedings held at a Meeting of the Board. The Inquiry has the powers to caution/reprimand, impose practice/reporting conditions, order the withholding or refund of payment for chiropractic services and order the attendance of educational courses or the obtaining of practice management advice.

During the reporting period there were no Inquiries conducted against a registered chiropractor.

5.8.2 Chiropractic Care Assessment Committee

Sections 39 – 43 of the Act outline the kinds of complaints that can be dealt with by the Chiropractic Care Assessment Committee (CCAC), how the complaints are dealt with, skills testing of chiropractors the subject of complaints, consideration by the Board of recommendations of the Committee, and legal representation for parties appearing before the Committee.

The CCAC met twice times during the reporting period on the 28 July and 29 September 2007. There were three matters carried over from the previous period and one new matter referred to CCAC. Two of those matters involved over-servicing and two of those matters involved alleged injuries as a result of chiropractic treatment.

Matter 1

The CCAC interviewed a respondent following a complaint about over-servicing and advertising practises/activities of a chiropractic practice. Following the interview the respondent was directed to provide new advertising material to the Committee. CCAC recommended to the Board that the new material did not breach the advertising regulations and took no further action.

Matter 2

The CCAC considered a complaint concerning an allegation that chiropractic treatment provided resulted in an injury. The CCAC found that the treatment provided was in keeping with standard practice and recommended to the Board that no further action be taken.

Matter 3

The CCAC considered a complaint, which alleged over-servicing. The CCAC raised the issues of the complaint with the respondent and advised the complainant of the outcome. The parties were offered conciliation.

Matter 4

The CCAC considered a complaint alleging that chiropractic treatment provided was inadequate and an allegation that the complainant was overcharged. The CCAC offered conciliation to the complainant, however the complainant did not pursue the conciliation.

5.8.3 Impaired Registrants Panel

The Impaired Registrants Panel's purpose is to assist chiropractors with complaint-reported and self-reported impairment problems, to be managed in the registration system in a non-disciplinary way, through registration conditions and impairment management solutions.

During the reporting period there was one chiropractor referred to the Impaired Registrants Panel from the previous reporting period. The chiropractor completed the requirements set down by the Impaired Registrants Panel and was discharged from the program after review by the panel.

5.9 Reporting of Convictions and Criminal Findings

Section 21 of the Chiropractors Act requires a chiropractor to advise the Board in writing within 7 days in the event of being convicted of a criminal offence in NSW or elsewhere.

Part 3, Division 2 of the Act makes provision for the self-reporting of (inter alia) convictions and criminal findings, in annual renewals returns to the Board.

5.10 Annual Return to be Submitted

Section 20 of the Act provides for the annual return in writing of the following information:

- Details of any conviction of the chiropractor for an offence in this State or elsewhere during the return period (together with details of any penalty imposed for the offence),
- Details of the making of a sex/violence criminal finding against the chiropractor for an offence, in this State or elsewhere, during the return period (together with details of any penalty imposed for the offence),
- Details of the making of a criminal finding against the chiropractor for an offence committed in the course of the practice or purported practice of chiropractic, in this State or elsewhere, during the return period (together with details of any penalty imposed for the offence),
- Details of any criminal proceedings pending against the chiropractor at the end of the annual return period, in this State or elsewhere, for a sex/violence offence alleged to have been committed in the course of the practice or purported practice of chiropractic,
- Details of any criminal proceedings pending against the chiropractor at the end of the return period, in this State or elsewhere, for a sex/violence offence alleged to have been committed against a minor or to involve child pornography (whether or not alleged to have been committed in the course of the practice or purported practice of chiropractic),
- Details of any significant illness (physical or mental) from which the chiropractor suffered at any time during the return period and that may reasonably be thought likely to detrimentally affect the chiropractor's physical or mental capacity to practise chiropractic,
- Details of any suspension of, cancellation of, or imposition of conditions on, the registration of the chiropractor as a chiropractor in another jurisdiction (either within Australia or elsewhere) during the return period,
- Details of any suspension of, cancellation of, or imposition of conditions on, any registration of the chiropractor under a health registration Act during the return period,
- A statement as to whether the chiropractor is registered under a health registration Act as at the date of the return,
- A statement as to whether the chiropractor has been refused registration as a chiropractor in another jurisdiction (either within Australia or elsewhere) during the return period,
- Details of any continuing professional education undertaken by the chiropractor during the return period,
- Details of professional indemnity insurance held.

5.11 Chiropractic Education and Research Account

Section 126 of the Chiropractic Act 2001 provides that the Board shall establish a Chiropractic Education and Research Account. Such amounts as are determined by the Minister from time to time are to be paid into the account by the Board from fees payable under this Act or the Regulations.

The Board may expend money in the Chiropractic Education and Research Account for any one or more of the following purposes:

- a) chiropractic education,
 - b) education or research for any public purpose connected with the practice of chiropractic,
 - c) the publication and distribution of information concerning this Act and the regulations,
 - d) meeting administrative expenditure incurred with respect to the Account and the purposes for which it is used,
- or any related purpose.

The Board has developed an information package and application for funds from the Chiropractic Education and Research Account. The closing date for receipt of applications is 31 September each year. Copies of the information package and application are available from the Registrar of the Board or can be downloaded from the Board's website at www.chiroreg.health.nsw.gov.au.

The Board received one application for a grant during the reporting period. The Board declined approval of the application, as it did not fulfil the above criteria.

5.12 Assessment of Overseas Trained Chiropractors

The Board refers assessments of chiropractor applicants who have trained overseas and who seek to migrate to Australia to the CCEA.

5.13 Qualifications Committee

The Qualifications Committee comprising of Mr Geoff Irvine (Chairperson) and Mr Wayne Minter did not meet during the reporting period.

5.14 Federation of Chiropractic Licensing Boards (FCLB)

The Board did not renew its association with the FCLB. The Board are still able to access Chiropractic Information Network/Board Action Databank (CIN-BAD), an international disciplinary database in respect of chiropractors when required.

5.15 Legislative Changes

Health Care Liability Regulation 2001

On 9 February 2007, the Health Care Liability Regulation 2001 was amended to require chiropractors (and a range of other health practitioners) to be covered by professional indemnity insurance by 8 August 2007, unless they can demonstrate that they are exempt from that requirement by virtue of clauses 10, 11 or 12 of the regulation.

A copy of the amending regulation plus a copy of section 25 of the *Health Care Liability Act 2001* (the Act) was forwarded to all of those chiropractors who held current registration.

Section 25(2) of the Act provides that a person (declared by the regulation) is not entitled to practise as a health practitioner (in New South Wales) unless covered by professional indemnity insurance. Section 25(4) of the Act goes on to say that "Practising as a health professional without being covered by professional indemnity insurance is, for the purposes of the relevant health registration Act, (ie the *Chiropractors Act 2001*), unsatisfactory professional conduct."

Section 25(3) of the Act prescribes that the appropriate registration authority (ie the Chiropractors Registration Board):

- a) Must not register a person as a health practitioner unless the authority is satisfied that the person will, while practising as a health practitioner (in New South Wales), be covered by professional indemnity insurance, and
- b) May cancel or suspend the registration of a person as health practitioner if the authority is satisfied that the person is not covered by professional indemnity insurance while the person is practising as a health practitioner (in New South Wales).

Chiropractors Regulation 2007

The Board met with an officer from Legal Branch, Department of Health who advised that subordinate legislation was automatically repealed every five years and the regulation is due 1 September 2007. The Board were also advised that there was no change in the regulation due to commence 1 September. It was also advised that if pressing issues arose for inclusion in the Regulation, that amendments could be made to the Regulation at any time.

5.16 Overseas Travel

There was no overseas travel undertaken during the reporting period.

5.17 Travel

A delegation from the Board attended the ACCRB on 23 September 2006, in Adelaide, South Australia – Dr Sharyn Eaton, (President) Mr Peter Cowie (Deputy President), and Amanda McEacharn (Acting Registrar).

Dr Sharyn Eaton attended a COAG meeting held in Canberra on behalf of the Board in December 2006.

5.18 Publications

Publications available from the Board and the Board's website:

- Annual Report
- Chiropractors Act 2001
- Chiropractors Regulation 2002
- Code of Professional Conduct
- Education and Research Awards; Application Kit
- Requirements for Registration as a Chiropractor in NSW
- Re-registration Kit
- Newsletter Vol 4 No 1
- Notice to Registrants concerning Health Liability Regulation 2001

5.19 Consultants

The Board did not engage consultants during the reporting year.

5.20 Freedom of Information

There were no applications made pursuant to the Freedom of Information Act for information held by the Board.

6. ADMINISTRATION

6.1 Management and Structure

The Health Administration Corporation provides administrative support to the Health Professionals Registration Boards (HPRB) created by the following legislation:

- Chiropractors Act 2001
- Dental Technicians Registration Act 1975
- Nurses and Midwives Act 1991
- Optical Dispensers Act 1963
- Optometrists Act 2002
- Osteopaths Act 2001
- Physiotherapists Act 2001
- Podiatrists Act 2003
- Psychologists Act 2001

Under the provisions of their respective Acts, the Boards are established as the statutory bodies to deal with protection of the safety of the public and professional practice issues in New South Wales. The principle functions of the Boards include the determination of professional standards, qualifications and experience required for registration and the maintenance of professional and ethical standards through the administration of disciplinary and impairment management provisions.

The Boards are self-funding with salaries and associated on-costs paid by the Health Administration Corporation.

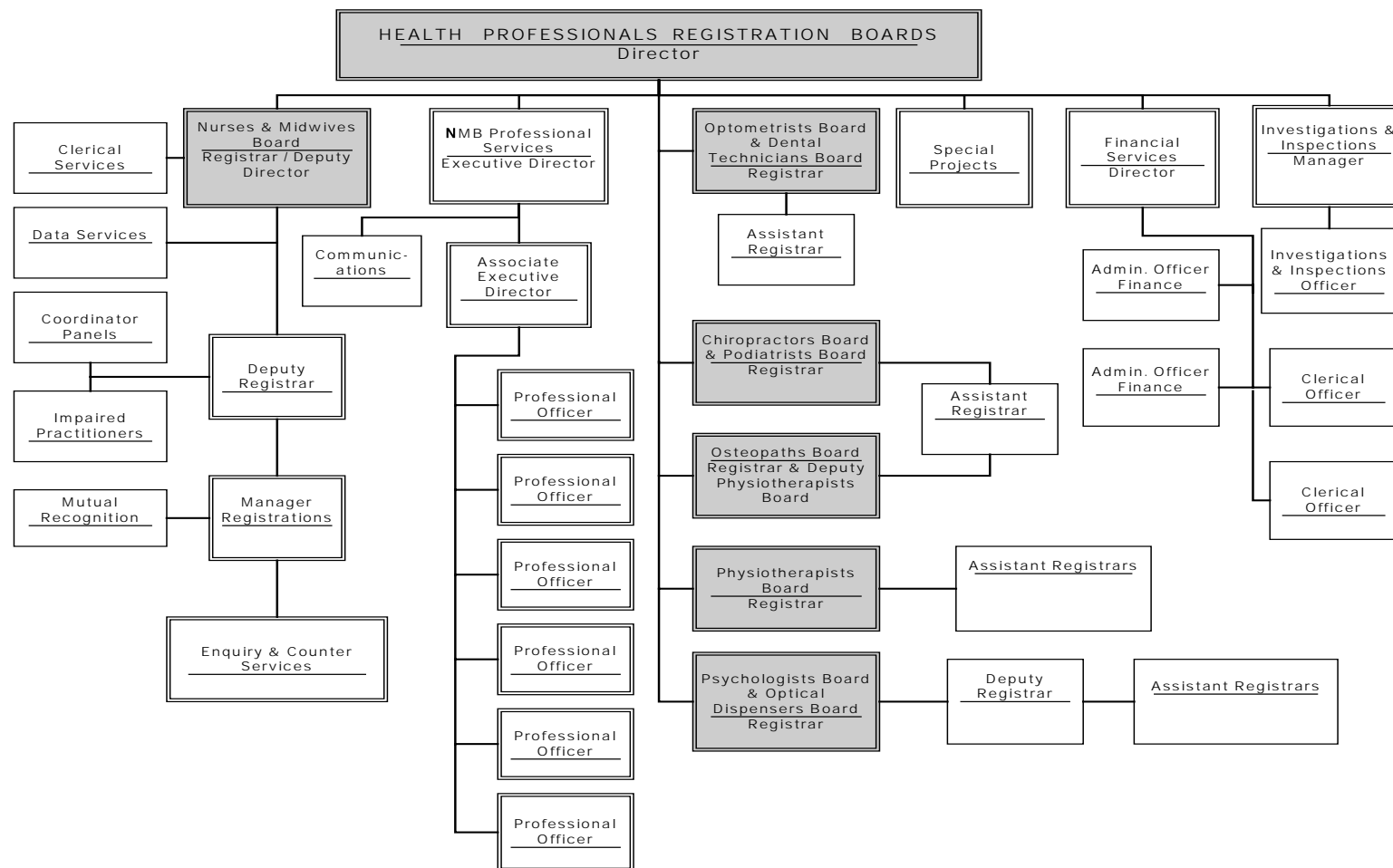
In accordance with legislation, the Health Administration Corporation paid the Boards' accounts from fees received and transmitted to the Corporation. Future expenditure for disciplinary costs, litigation and, where required, the election of Board members, has been taken into account within the Boards' accumulated funds.

The total administrative expenditure for all of the Boards during 2006/2007 was \$8,263,911.00. In the previous reporting year of 2005/2006 the total cost was \$8,675,704.00.

During the reporting period, staff of the Health Professionals Registration Boards, employed under Chapter 1A of the Public Sector Management Act, filled the equivalent of 61 full-time positions (including one Executive Officer position at level 2). For the previous 2 years, staff establishment levels were equivalent to 57 and 55 full-time positions respectively.

Staff of the HPRB operate within, and benefit from, the personnel policies of the Department of Health, including the Department's Code of Conduct and its occupational health practices. The Health Professionals Registration Boards are managed for the Corporation by Mr J Tzannes, Director, and Mr R Dwyer, Deputy Director.

6.2 Organisational Chart Health Professionals Registration Boards



6.3 NSW Department of Health Code of Conduct

Employees of the Boards comply with the Department of Health Code of Conduct, which provides direction in relation to standards of conduct and prevention of corruption, maladministration and waste. The Code, which was reviewed and re-issued in October 2005 is accessible to all HPRB employees via the Department of Health website (www.health.nsw.gov.au).

6.3.1 Staff Training

In keeping with the principles enshrined within the Code of Conduct relating to professional standards, the HPRB provided staff with the opportunity to enhance their skills, knowledge and competence through training courses. During the year, a total of 32 employees attended training at 27 different courses. In summary, approximately 56% of HPRB staff received additional training at a cost of approximately \$248 per staff member.

6.4 Ethnic Affairs Priorities Statement

The primary responsibility of the nine boards administered by the Health Professionals Registration Boards is the protection of the safety of the NSW public by granting registration to appropriately experienced and qualified persons of good standing. In order to integrate the principles of multiculturalism into the activities of the boards, two key strategies and a number of initiatives have been implemented.

The key ethnic affairs strategies are:

- To promote the recognition and registration of overseas trained health professionals as provided for in the legislation; and
- To assist overseas trained applicants with the Board's registration and documentation requirements through the provision of information, interpreters and translation services, as appropriate.

Under the key result areas of social justice and economic and cultural opportunities, the following initiatives are in place to assist people from both culturally and linguistically diverse backgrounds, who make contact with the Board:

1. Promoting recognition and registration of overseas trained health professionals;
2. Assisting with the Board's registration and documentation requirements for overseas trained applicants;
3. Maintaining a range of bilingual health professionals and/or staff employed by the HPRB;
4. Ensuring the use of ethnic media options for community information circulated by the Board;
5. Ensuring that the Board receives advice on matters within its jurisdiction relating to people of culturally diverse backgrounds;
6. Promoting a culturally diverse workforce; and
7. Ensuring that the Board is aware of the Government's ongoing commitment to implementing the principles of multiculturalism.

All of the boards jointly maintain these initiatives, which have continued throughout the reporting period, to assist individuals in gaining access to the

full range of services provided by the Board. In keeping with the Board's ongoing commitment to the principles of multiculturalism, the strategies and initiatives will continue to apply in the coming year.

Overseas Training and Recognition of Qualifications

The Board arranges for assessment examinations to be conducted for chiropractors holding non-recognised qualifications and assists the successful overseas-trained applicants, who are then eligible to apply for registration.

The Board also continues to be involved in the national competency based assessment system in consultation with the other Australian and New Zealand Registration bodies, and relevant stakeholders.

In addition, under the provisions of the Mutual Recognition (NSW) Act 1992 and the Trans Tasman Mutual Recognition (NSW) 1996, overseas trained health professionals with current registration in another Australian state or territory or in New Zealand are able to apply for registration in NSW based on their registration status and good standing,

Interpreter and Translation Services

Board clients, who made contact either by telephone, mail, electronic media or in person, were able to access professional interpreters and translation services as required. In addition to the external language services available to Board clients, members of staff within HPRB provided assistance with translations and information in the following languages:

Arabic	Cantonese
Filipino (Tagalog)	French
German	Greek
Hokkien	Indonesian
Italian	Malay
Mandarin	Polish
Romanian	Russian
Spanish	Turkish
Ukrainian	

registration records provide an indication of the number of female registrants at the end of the financial year. At the time of reporting, the Register records a total of 417 female registrants, being 31% of the total registrants, as compared to 399 female registrants representing 29% for the previous year. It should be noted that these figures vary during the course of the year as the status of registrants alters within the renewal periods.

6.6 Waste Reduction and Purchasing Policy

In keeping with the NSW Government's requirement for agencies to report on progress and achievements in relation to Waste Reduction and Purchasing Policy (WRAPP) plans as part of their Annual Reports, the HPRB confirms that it has maintained the waste reduction and avoidance practices previously put into place as part of its WRAPP strategies.

Throughout the reporting period, the HPRB continued to work towards improvements in reducing waste, recycling of paper products, consumables and office equipment and increasing the extent of its purchases containing recycled content.

During the 2006-2007 reporting period, the HPRB:

- Purchased all A4 copy paper with 50% recycled content;
- Recycled approximately 90-95% of total paper waste;
- Recycled 100% of paper/cardboard packaging by separating and directing packaging material to a centralised disposal system for recycling;
- Sent 90% of used toner cartridges for recycling; and
- Increased the number of recycled paper "wheelie" bins in the office.

The major area where ongoing improvements are now sought is the reduction of paper waste. The following paper waste avoidance strategies remained in place throughout the year:

- Scrap recycled paper is diverted for use as message pads and for note taking;
- Use of double sided printing, where possible;
- Use of the internet and Board websites to provide information to the profession and public;
- Referral of clients to Board websites as the preferable alternative to supplying hard copy information packages;
- Use of email to communicate within HPRB and with Board and Committee members and health practitioners and other personnel, where appropriate;
- Circulation of electronic drafts for review, rather than providing hard copies; and
- Allocation of paper recycling containers at all workstations to divert paper from waste bins and landfill;

Where computer processing units, monitors and ancillary parts can no longer be used, the HPRB sends the equipment for recycling of the parts. However, no computers (CPUs) or monitors were sent for recycling during the reporting year.

6.7 National Registration System for Health Professionals

In April 2007 the Council of Australian Governments (COAG) announced that as part of its National Reform Agenda for Health it had agreed on a new national registration system for the registration of health professionals and the accreditation of their training and education programs. Implementation is scheduled for 2008.

The new scheme will initially cover nine health professions: medical practitioners, nurses and midwives, pharmacists, physiotherapists, psychologists, osteopaths, chiropractors, optometrists and dentists, including dental prosthetists. COAG advised that national registration should “support workforce responsiveness, flexibility, sustainability and innovation” and will also mean that health professionals will be able to practise across State and Territory borders without having to re-register. The introduction of a national registration scheme is expected to “improve workforce mobility, allowing health practitioners to move easily to a new State or to serve in times of emergency or provide locum services”.

Key features of the new arrangements include:

- a single consolidated scheme
- a new national professional board for each of the nine professions
- each profession will develop standards for its profession
- individual registration and accreditation decisions will remain the responsibility of the profession
- community representatives to play a key role in the scheme

Following the announcement of plans for a national registration scheme by COAG, the registration boards have been actively involved in providing specialised advice in relation to registration practices and issues in NSW. The boards also liaised with the professions in relation to the proposed scheme during COAG’s consultation phase.

7. FINANCE AND BUDGET

CHIROPRACTORS REGISTRATION BOARD

FINANCE AND BUDGET

1. FORMAT

The accounts of the Board's Administrative operations as well as Education & Research activities are contained in the independent audit report as set out in the annual report.

2. PERFORMANCE

The accounts in respect of the Board's administrative operating expenditure for the year show expenditure of \$264,697(after allowing for the Education & Research allocation). This compares to the budgeted operating expenditure of \$267,684 as contained in last year's annual report.

3. BUDGET

The budget in respect of the administrative operation for the period 1 July 2007 to 30 June 2008 is as follows:-

INCOME	\$
Fees	332,428
Interest	69,074
Total	401,502
 EXPENDITURE	
Salaries & Associated Staff Costs	137,166
Building Expenses	7,563
Subsistence & Transport	8,908
Members Fees	30,345
Fees for Service	32,972
Post & Communications	6,947
Printing & Stationery	4,524
Plant & Equipment	330
Education & Research	7,000
Miscellaneous	37,010
Depreciation	2,530
Total	275,295
 Operations Surplus	 126,208

4. EXPENSES

The 2007/2008 year's budget includes salary oncost charges which reflect deferred liability provisions for superannuation.

5. PAYMENTS PERFORMANCE

The payments in respect of the Boards' administration expenditure is included in the accounts of the Health Administration Corporation. A selected sample for each quarter of the year provided the following information: -

Quarter	Accounts paid on time		Less Than 30 days overdue (%)	Between 30 to 60 days overdue (%)	More than 90 days overdue (%)
	Target %	Actual %			
September	100.00	96.00	3.96	0.04	-
December	100.00	46.84	52.70	0.46	-
March	100.00	54.82	42.14	3.04	-
June	100.00	76.72	21.08	2.20	-

No interest was paid on late payments.

In regard to the payments paid out of the Education and Research Account administered by the Board, the total expenditure performance is as follows based on a selected sample:

Quarter	Total Accounts Paid on time	
	Target %	Actual %
September	-	-
December	-	-
March	-	-
June	-	-

6. INVESTMENT PERFORMANCE

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 5.64%p.a. on its daily bank balances. In addition an average rate of interest of 6.09%p.a. was earned on investments held in Negotiable Certificates of Deposit.

7. INSURANCE AND RISK MANAGEMENT

Insurance activities were undertaken by the Department of Health Insurance cover, as follows:

- < Industrial Special Risks Policy to cover all buildings, plant and contents;
- < Comprehensive Motor Vehicle Insurance Policy;
- < Public/Liability Insurance Policy;
- < Personal Accident Policy.

Risk Management were as follows:-

- < Regular preventive maintenance programs on all plant and equipment;
- < Security alarm system for premises occupied by the Board;
- < Security entry system for access to the Board's building during office hours;
- < Disaster Recovery Plan for the computer system;
- < Off site back-up of computer data.

8. ANNUAL REPORT COSTS

This year the Board has planned to publish 1500 copies of the Annual Report at an approximate cost of \$4.75 per copy (includes GST).



GPO BOX 12
Sydney NSW 2001

INDEPENDENT AUDITOR'S REPORT CHIROPRACTORS REGISTRATION BOARD

To Members of the New South Wales Parliament

I have audited the accompanying financial report of the Chiropractors Registration Board (the Board), which comprises the balance sheet as at 30 June 2007, and the income statement, statement of recognised income and expense and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

Auditor's Opinion

In my opinion, the financial report:

- presents fairly, in all material respects, the financial position of the Board as of 30 June 2007, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations)
- is in accordance with section 41B of the *Public Finance and Audit Act 1983* (the PF&A Act) and the Public Finance and Audit Regulation 2005.

Board's Responsibility for the Financial Report

The *members of the Board* are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the PF&A Act. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the *members of the Board*, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

My opinion does *not* provide assurance:

- about the future viability of the Board,
- that they have carried out their activities effectively, efficiently and economically, or
- about the effectiveness of their internal controls.

Independence

In conducting this audit, the Audit Office has complied with the independence requirements of the Australian Auditing Standards and other relevant ethical requirements. The PF&A Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office are not compromised in their role by the possibility of losing clients or income.



M P Abood, CPA
Director, Financial Audit Services

22 October 2007
SYDNEY

CHIROPRACTORS REGISTRATION BOARD

YEAR ENDED 30 JUNE 2007

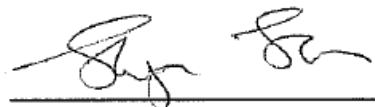
STATEMENT BY MEMBERS OF THE BOARD

Pursuant to the Public Finance and Audit Act, 1983, and in accordance with the resolution of the members of the Chiropractors Registration Board, we declare on behalf of the Board that in our opinion:-

1. The accompanying financial statements exhibit a true and fair view of the financial position of the Chiropractors Registration Board as at 30 June 2007 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, Accounting Interpretations, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 2005, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.





CHIROPRACTORS REGISTRATION BOARD

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2007

	Notes	2007 \$	2006 \$
Revenue			
Registration Fees		332,428	333,262
Interest	3	73,472	51,592
Total Revenue		<u>405,900</u>	<u>384,854</u>
Expenses			
Operating Expenses	11(a)&(b)	264,697	201,415
Education & Research	12		21,480
Total Expenses		<u>264,697</u>	<u>222,895</u>
Profit/(loss) for the year		<u>141,203</u>	<u>161,959</u>

The income statement should be read in conjunction with the accompanying notes.

CHIROPRACTORS REGISTRATION BOARD

BALANCE SHEET AS AT 30 JUNE 2007

	Notes	2007 \$	2006 \$
Current Assets			
Cash and Cash Equivalents	4	1,322,375	1,159,961
Receivables	5	5,654	5,295
Total Current Assets		1,328,029	1,165,256
Non Current Assets			
Furniture and Fittings	6(a)	7,078	9,251
Plant and Equipment	6(a)	914	138
Total Non Current Assets		7,992	9,389
Total Assets		1,336,021	1,174,645
Current Liabilities			
Payables	7	18,627	14,019
Fees in Advance		308,518	294,778
Provision for Personnel Services	6(b)	10,475	8,650
Total Current Liabilities		337,620	317,447
Total Liabilities		337,620	317,447
Net Assets		998,401	857,198
Equity			
Accumulated Funds	8(a) and 8(b)	998,401	857,198

The Balance Sheet should be read in conjunction with the accompanying notes.

CHIROPRACTORS REGISTRATION BOARD

STATEMENT OF RECOGNISED INCOME AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2007

	Notes	2007 \$	2006 \$
Total Income and Expense Recognised Directly in Equity		-	-
Profit/(Loss) for the year		141,203	161,959
		<hr/>	<hr/>
Total Income and Expense Recognised for the Year	8(a) & 8(b)	141,203	161,959
		<hr/>	<hr/>

The statement of recognised income and expense should be read in conjunction with the accompanying notes.

CHIROPRACTORS REGISTRATION BOARD

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2007

	Notes	2007 \$	2006 \$
Cash flows from operating activities			
Receipts			
Fees		346,125	343,886
Interest received		73,155	50,645
Payments			
Operating Expenses		(255,985)	(221,328)
		<hr/>	<hr/>
Net cash flows from operating activities	9	163,295	173,203
Cash flows from investing activities			
Payments for plant and equipment		(982)	(210)
Proceeds from sales of plant and equipment		101	-
		<hr/>	<hr/>
Net Cash Flows from investing activities		(881)	(210)
Net increase/(decrease) in cash held		162,414	172,993
Cash and cash equivalents at the beginning of the financial year		1,159,961	986,968
		<hr/>	<hr/>
Cash and cash equivalents at the end of the financial year	4	1,322,375	1,159,961

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

1. ACCOUNTING POLICIES

a. Reporting Entity

The Chiropractors Registration Board as a reporting entity, performs the duties and functions contained in the Chiropractors Act 2001. The Board's financial affairs are administered by the Health Administration Corporation. These financial statements have been authorised for issue by the Board on 19th October 2007.

b. Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards (which include Australian equivalents to International Financial Reporting Standards (AEIFRS)), and the requirements of the Public Finance and Audit Act and Regulation and the Treasurer's Directions. Plant and equipment, assets held for sale and financial assets held for trading and available for sale are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest dollar and are expressed in Australian currency.

c. Financial Instruments Accounting Policy

Cash and cash equivalents are measured at fair value with interest revenue accrued as earned such that the fair value is reflected at no less than the amount payable on demand. Receivables are not quoted in an active market and are measured at fair value.

d. Capitalisation Thresholds

Non-current assets costing over \$5000 are capitalised.

e. Income Recognition

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

Registration Fees are progressively recognised as revenue by the Board as the annual registration period elapses.

Interest revenue is recognised as it is accrued, taking into account the effective yield on the financial asset.

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

a. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where that amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). 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 are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the balance sheet.

Cash flows are included in the cash flow statement on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

b. Insurance

The Board's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past experience.

c. Acquisitions of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the Chiropractors Board. Cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition.

Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing parties in an arms length transaction.

Where payment for an item is deferred beyond normal credit terms, its costs is the cash price equivalent, ie. the deferred payment amount is effectively discounted at an asset-specific rate.

CHIROPRACTORS REGISTRATION BOARD

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

a. Impairment of Property, Plant and Equipment

As a not for profit entity with no cash generating units, the Board is effectively exempted from AASB 136 Impairment of Assets and impairment testing. This is because AASB 136 modifies the recoverable amount test to the higher of fair value less costs to sell and depreciated replacement cost. This means that, for an asset already measured at fair value, impairment can only arise if selling costs are material. Selling costs are regarded as immaterial.

b. Maintenance

The costs of day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a component of an asset in which case the costs are capitalised and depreciated.

c. Receivables

Loans and receivables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method, less an allowance for any impairment of receivables. Short-term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. An allowance for impairment of receivables is established when there is objective evidence that the Board will not be able to collect all amounts due. The amount of the allowance is the difference between the assets carrying amount and the present value of the estimated future cash flows, discounted at the effective interest rate. Bad debts are written off as incurred.

d. Payables

These amounts represent liabilities for goods and services provided to the Board and other amounts, including interest. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rates are measured at the original invoice amount where the effect of discounting is immaterial.

e. Depreciation

Depreciation is provided for on a straight-line basis for all depreciable assets so as to write off the depreciable amounts of each asset as it is consumed over its useful life to the Board.

Depreciation rates used are as follows:

Equipment 25%
Furniture and Fittings 16%

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

a. Accounting standards issued but not yet operative

At the reporting date, a number of Accounting Standards adopted by the AASB had been issued but are not yet operative and have not been early adopted by the Board. The following is a list of these standards:

- i. AASB 7 – Financial Instruments: Disclosure (issued August 2005)
- ii. AASB 2005-10 – Amendments to Australian Accounting Standards (issued September 2005)
- iii. AASB 8 – Operating Segments (issued February 2007)
- iv. AASB 2007-3 – Amendments to Australian Accounting Standards (issued February 2007)
- v. AASB 101 (Oct 2006) – Presentation of Financial Statements (issued October 2006)
- vi. AASB 123 – Borrowing Costs (issued June 2007)
- vii. AASB 1049 – Financial Reporting of General Government Sectors by Governments (issued September 2006)
- viii. AASB 2007-4 – Amendments to Australian Accounting Standards (issued April 2007)
- ix. AASB 2007-5 – Amendments to Australian Accounting Standards (issued May 2007)
- x. Interpretation 4 – Determining whether an Arrangement contains a Lease (issued February 2007)
- xi. Interpretation 10 – Interim Financial Reporting and Impairment (issued September 2006)
- xii. Interpretation 11 – AASB 2 – Group and Treasury Share Transactions (issued February 2007)
- xiii. AASB 2007-1 – Amendments to Australian Accounting Standards (issued February 2007)
- xiv. Interpretation 12 – Service Concession Arrangements (issued February 2007)
- xv. AASB 2007-2 – Amendments to Australian Accounting Standards (issued February 2007)
- xvi. Interpretation 129 – Service Concession Arrangements: Disclosures (issued February 2007)

The initial application of these standards will have no impact on the financial results of the Board. The Standards are operative for annual reporting periods beginning on or after 1 January 2007.

2. FUNDS FOR EDUCATION AND RESEARCH PURPOSES

The Chiropractors Registration Board is responsible for the administration of the Education and Research Account.

The Minister for Health may determine that a set amount of funds out of the fees received from chiropractors be transferred to the Education and Research Account. In 2006/2007 the amount of nil (\$7,000 in 2005/2006) was transferred from the operating account.

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

3. INTEREST

	2007	2006
	\$	\$
Interest Income	<u>73,472</u>	<u>51,592</u>

The interest received from the Commonwealth Bank of Australia, was paid under a Special Interest Arrangement with the Bank, which applied, to all daily balance of bank accounts administered on behalf of all Health Professional Boards by the Health Administration Corporation. In addition to daily balances receiving interest at a rate revised each week, the Bank also waived normal bank fees payable such as transaction fees, dishonoured cheques fees and charges applicable to overseas drafts.

The average interest rate earned for the year was:
Special interest arrangement 5.6% p.a. (5.04% p.a. in 2005/2006).

4. CASH AND CASH EQUIVALENTS

	2007	2006
	\$	\$
Cash at Bank	322,375	259,961
Negotiable Certificates of Deposit	<u>1,000,000</u>	<u>900,000</u>
Total	<u><u>1,322,375</u></u>	<u><u>1,159,961</u></u>

5. RECEIVABLES

	2007	2006
	\$	\$
Interest receivable	5,611	5,295
GST Entitlement	-	-
Workers Compensation	43	-
Total	<u><u>5,654</u></u>	<u><u>5,295</u></u>

6. (a) Furniture and Fittings

Plant and Equipment

Plant and equipment is not owned individually by the Board. The amount recognised in the financial report has been calculated based on the benefits derived by the Board.

(b) Provision for Personnel Services

Relates to the Annual Leave Provision.

CHIROPRACTORS REGISTRATION BOARD
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 30 JUNE 2007

7. PAYABLES

	2007	2006
	\$	\$
GST	-	573
Salaries and Oncosts	10,579	7,424
General Purchases	8,048	6,022
Total	<u>18,627</u>	<u>14,019</u>

8(a). ACCUMULATED FUNDS (ADMINISTRATION)

	2007	2006
	\$	\$
Total accumulated funds at the beginning of the year	781,026	608,248
Profit/(Loss) for the year	136,805	172,778
Total accumulated funds at the end of the year	<u>917,831</u>	<u>781,026</u>

8(b). ACCUMULATED FUNDS (EDUCATION & RESEARCH)

	2007	2006
	\$	\$
Total accumulated funds at the beginning of the year	76,172	86,991
Profit/(Loss) for the year	4,398	(10,819)
Total accumulated funds at the end of the year	<u>80,570</u>	<u>76,172</u>

9. NOTES TO THE CASH FLOW STATEMENT

9.1 Reconciliation of profit/(loss) for the year to cash flows from operating activities.

	2007	2006
	\$	\$
Profit/(Loss) for the year	141,203	161,959
Profit on sale of assets	(101)	-
Depreciation	2,379	2,362
(Increase)/Decrease in receivables	(359)	(434)
(Decrease)/increase Provision for Personnel Services	1,825	(515)
(Decrease)/Increase in payables	4,608	(280)
Increase/(decrease) in fees in advance	13,740	10,111
Net cash provided by/(used in) operating activities	<u>163,295</u>	<u>173,203</u>

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

9.2 For the purposes of the cash flow statement, cash and cash equivalents relates to cash in the Bank and investments in Negotiable Certificates of Deposit with the Commonwealth Bank.

10. EXPENDITURE MANAGED THROUGH THE HEALTH ADMINISTRATION CORPORATION

The Board's accounts are managed by the Health Administration Corporation. The Health Administration Corporation has determined the allocation of costs to the Board and the basis of allocation. The costs may not include all costs associated with running the Board.

Salaries and associated oncosts are paid by the Health Administration Corporation. As from 17th March 2006 the staff were transferred to the Government Service and are listed in Chapter 1A of the Public Sector Management Act 2002. The Health Administration Corporation continues to pay for the staff and associated oncosts

Details of transactions accounted for through the Health Administration Corporation are detailed in Note 11.

11. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

	2007	2006
	\$	\$
Operating Expenses		
(a) Personnel Services		
Salaries & Associated Staff Costs	110,685	107,969
	<hr/>	<hr/>
(b) General Expenses		
Building Expenses	9,269	8,703
Subsistence & Transport	8,572	31,561
Members Fees	29,548	18,099
Fees for Service	28,405	19,375
Post & Communications	6,764	5,988
Printing & Stationery	4,405	2,316
Plant & Equipment	61	234
Miscellaneous	63,288	5,075
Audit Fees (allocation)	3,700	2,095
	<hr/>	<hr/>
Total Expenditure	154,012	93,446
	<hr/>	<hr/>
Total Operating Expenses	264,697	201,415
	<hr/> <hr/>	<hr/> <hr/>

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

12. EDUCATION AND RESEARCH EXPENSES

<i>Expenses</i>	2007 \$	2006 \$
Grants	-	21,480
Total	<u>-</u>	<u>21,480</u>

13. EDUCATION AND RESEARCH ACCOUNT

Activity on the Education and Research Account during 2006-07 is detailed below:

	2007 \$	2006 \$
Opening Bank Balance	<u>75,823</u>	<u>86,649</u>
Revenue		
Transfer from Operating Account	-	7,000
Revenue	4,355	3,654
Total Revenue	<u>4,355</u>	<u>10,654</u>
Expenses	<u>-</u>	<u>21,480</u>
Closing Bank Balance	<u>80,178</u>	<u>75,823</u>

14. FINANCIAL INSTRUMENTS

Financial instruments give rise to positions that are a financial asset of either the Board or its counterpart and a financial liability (or equity instrument) of the other party. They include negotiable certificates of deposit, cash at bank, receivables and payables. All classes of financial instruments, including revenue, expenses or other cash flows arising from financial instruments, are recognised at cost on an accrual basis.

In accordance with Australian Accounting Standard AASB132, information is disclosed regarding interest rate risk and credit risk of financial instruments. All amounts are carried in the accounts at net fair value which is considered to be the same as the carrying amount in the balance sheet.

Interest rate risk affects cash at bank and investments where the value of these instruments is subject to fluctuation due to changes in market interest rates.

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

The Board's exposure to interest rate risk and the effective interest rates of financial instruments at year end are:

	2007	2006
	\$	\$
Cash at floating interest rates	322,375	259,961
Negotiable Certificates of Deposit at fixed rates	1,000,000	900,000
Receivables at non-interest bearing	5,654	5,295
Payables at non-interest bearing	18,627	14,019

It is not considered that the receivables are subject to a credit risk.

15. CONSULTANCY CHARGES

The Health Administration Corporation arranges for consultancy services on behalf of the boards it administers during the year. During 2006/2007 consultancy costs was \$nil (\$nil in 2005/2006).

16. SUBSEQUENT EVENTS

None to report.

17. CONTINGENT LIABILITIES

None to report.

18. COMMITMENTS

Rental Charges	2007	2006
	\$	\$
Less than 1 year	7,359	7,265
Between 1 and 5 years	18,501	25,856
Later than 5 years	-	-
Total	25,860	33,121

The total commitments for 2006-07 include input tax credit of \$2,350 (\$3,011 in 2005-06).

CHIROPRACTORS REGISTRATION BOARD

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

19. BANK ACCOUNTS

The Boards operate two bank accounts:

	\$ 2007	\$ 2006
Operating Account*	242,197	184,138
Education and Research Account	80,178	75,823
	<u>322,375</u>	<u>259,961</u>

* managed by the Health Administration Corporation on the Board's behalf

During the year \$nil (\$7,000 in 2007-06) was transferred from the operating account to the Education and Research Account (Refer Note 13).

20. ANNOUNCEMENT REGARDING THE FUTURE OF THE BOARD

The Council of Australian Governments announced on the 14th July, 2006 that agreement was reached for a new national system for registration of health professionals and the accreditation of their training and education programs for implementation by July 2008.

The accounts of the Chiropractors Registration Board as at 30 June 2007 have been prepared on a going concern basis, because management consider it likely that the implementation of the new national scheme will be delayed beyond July 2008, and that the Board will continue in its current role for more than 12 months beyond the date of signing the accounts.

End of Audited Financial Statements

INDEX

Access.....	1	Freedom of Information	13
Administration	14	Impaired Registrants Panel	9
Aims and Objective	1	Inquiries by the Chiropractors Tribunal	7
Annual Return to be Submitted	10	Interpreter and Translation Services	17
Assessment of Overseas Trained Chiropractors	11	Languages	18
Attendance at Meetings.....	3	Legislative Changes	12
Australasian Conference of Chiropractors Registration Boards (ACCRB).....	5	Management and Structure	2, 14
Board Inquiries	8	National Registration System for Health Professionals	20
Board Membership	2	NSW Department of Health Code of Conduct.....	16
Charter	1	NSW Government Action Plan for Women.....	18
Chiropractic Care Assessment Committee	8	Organisational Chart Health Professionals Registration Boards	15
Chiropractic Education and Research Account.....	11	Overseas Training and Recognition of Qualifications.....	17
Code of Professional Conduct.....	6	Overseas Travel	12
Committees	3	Publications	13
Complaints Committee and Complaints.....	6	Qualifications Committee	11
Compliance	5	Registrar/Assistant Registrar	3
Consultants	13	Registration Statistics	4
Council on Chiropractic Education Australasia (CCEA).....	4	Reporting of Convictions and Criminal Findings	9
Ethnic Affairs Priorities Statement....	16	Staff Training	16
Federation of Chiropractic Licensing Boards (FCLB).....	11	Summary Review of Operations	4
Fees	4	Travel.....	13
Finance and Budget	21	Waste Reduction and Purchasing Policy	19