

# VETERINARY SURGEONS' BOARD ANNUAL REPORT 2020/2021



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

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## **ESTABLISHMENT AND AUTHORITY**

The Board is established and operates under the provisions of the *Veterinary Surgeons Act 1960* (the Act). Legislation regulating the veterinary industry was first enacted in 1911. The primary aim of the legislation is to regulate in the public interest, the practice of veterinary surgery in Western Australia. The Act has been variously amended since 1960, to reflect changing circumstances.

### **Ministerial Responsibility**

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

## **FUNCTIONS AND RESPONSIBILITIES**

Subject to the Minister, the Board is responsible for administering the Act. More specifically it:

- registers persons holding approved qualifications as veterinary surgeons or veterinary specialists;
- registers the practice of veterinary surgery by bodies corporate;
- registers premises for use as veterinary hospitals or veterinary clinics;
- approves qualified persons to carry out the duties of veterinary nurses and authorises persons enrolled in approved courses to perform the duties of trainee veterinary nurses;
- authorises non registered persons to perform prescribed veterinary services;
- ensures the maintenance of appropriate professional standards by registered veterinary surgeons, veterinary nurses, trainee veterinary nurses, veterinary students and authorised persons;
- investigates allegations of unprofessional conduct against veterinary surgeons and veterinary nurses;
- where appropriate, refers cases to the State Administrative Tribunal (SAT) or the Magistrates Court for the prosecution of persons who have allegedly breached the Act; and
- recommends the level of prescribed fees pertaining to the administration of the Act.

## **BOARD MEMBERSHIP**

The Board consists of five members appointed by the Governor, being:

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

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

**Board Membership from 1 July 2020 to 30 June 2021**

<b>Member</b>	<b>Position held</b>	<b>Period of membership</b>	<b>Meetings attended</b>	<b>Gross/actual remuneration 2020/2021 financial year</b>
Dr Anthony Leeftang	Chair – Elected Member	12 months	12	\$3360
Ms Bronwyn Davies	Deputy Chair Ministerial Appointment	12 months	11	\$2715
Dr Skye Badger	Department of Primary Industry and Regional Development.	5 months	5	\$Nil
Dr Peter Gray	Department of Primary Industry and Rural Development.	7 months	6	\$Nil
Dr Graham Harradine	Elected Member	12 months	12	\$2991
Dr Peter Punch	AVA Nominee	12 months	10	\$2645
<b>Deputy</b>	<b>Position Held</b>	<b>Period of membership</b>	<b>Meetings attended</b>	<b>Gross/actual remuneration 2020/2021 financial year</b>
Dr Kelly Kilgour	Deputy for Dr Anthony Leeftang	12 months	0	\$Nil
Ms Fiona Calley	Deputy for Ms Bronwyn Davies	12 months	1	\$277
Dr Peter Gray	Deputy for Dr Skye Badger	5 months	1	\$Nil
Dr Anne Kerr	Deputy for Dr Peter Gray	6 months	1	\$Nil
Dr Rachel Stone	Deputy for Dr Graham Harradine	12 months	0	\$Nil
Dr David Neck	Deputy for Dr Peter Punch	12 months	1	\$156

**TERM OF OFFICE**

The current term of office commenced on 1 January 2019 and expires on 31 December 2021.

**REGISTRAR**

Dr Sue Godkin was appointed Registrar on 25 September 2006.

## MEETINGS

Regular scheduled Board meetings were held on the following dates:

14 July 2020	12 January 2021
11 August 2020	09 February 2021
08 September 2020	09 March 2021
13 October 2020	13 April 2021
10 November 2020	11 May 2021
08 December 2020	08 June 2021

In addition the following non regular meetings were held which one or more Board members attended: nineteen meetings to work on content for the Veterinary Practice Bill and Regulations, six SAT mediations, one meeting with the principle of the Murdoch Veterinary College and various miscellaneous meetings.

## REGISTRATION REQUIREMENTS

Legislation requires registration of veterinary surgeons, veterinary bodies corporate and veterinary premises. Non registered persons must be authorised to perform prescribed veterinary services, approved to perform the duties of veterinary nurses and authorised to perform the duties of trainee nurses.

### Veterinary Surgeons

The names of 1,742 veterinary surgeons were on the register as of 30 June 2021 as below;

<b>Total above includes</b>	
Resident in WA	1,652
Non Resident	73
Conditional	17
<b>Not included in total above</b>	
Honorary	17

In 2021, the names of 96 veterinary surgeons were removed from the Register for failing to renew their registration.

There were 153 new registrations during the year.

### Temporary Surgeons

During the year there were 33 veterinary surgeons who were temporarily registered.

### Veterinary Specialists

There are currently 69 veterinary specialists registered in Western Australia.

### Incorporation

At 30 June 2021 there were 190 entities registered as bodies corporate.

### Veterinary Premises

During the year 16 new premises were registered as a veterinary hospital or clinic and 15 closed. At 30 June 2021 a total of 322 premises were registered as veterinary hospitals or veterinary clinics.

## **Veterinary Nurses**

The legislation provides that a person may be approved as a veterinary nurse subject to successful completion of an approved course of study and veterinary practice training. A total of 1,880 nurses were approved as at 30 June 2021.

## **Trainee Veterinary Nurses**

Amendments to the legislation introduced on 20 March 2007 provided for a person to be authorised as a trainee veterinary nurse while they are enrolled in an approved course of study. A total of 482 trainee nurses were authorised as at 30 June 2021.

## **Authorised Persons**

The legislation provides that a person may be authorised to perform certain prescribed acts of veterinary surgery. At 30 June 2021 there were 57 persons who had one or more current authorisations. A total of 8 persons had two authorisations.

## **AMENDMENTS TO THE ACT/REGULATIONS**

There were no amendments to the Act or Regulations this year.

## **ORGANISATIONAL INTERACTION**

On 27 May 2021 the Registrar remotely attended a workshop on regulatory matters. On 28 May 2021 Dr Leeftang and the Registrar attended a remote general meeting of the AVBC.

The Registrar attended a remote meeting of veterinary board Registrars on 26 May 2021.

Due to the COVID-19 situation the Registrar was unable to present her usual lecture on the Act and Regulations to fourth year veterinary students at Murdoch Veterinary College. However, she was able to present in person a workshop to the second year veterinary students.

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

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

## **BOARD PUBLICATIONS**

The Board's newsletter is published quarterly and issued to all registered veterinary surgeons and nurses. During the COVID-19 situation in 2020/21, newsletters were published more frequently to keep the profession updated on the latest developments. This publication contains information regarding current issues for the veterinary profession in Western Australia, details on complaints dealt with by the Board, and various other topics of interest.

## **WEBSITE**

The Board's website can be found at [www.vsbwa.org.au](http://www.vsbwa.org.au). The website news section maintains up to date information for veterinary surgeons and the public.

Guidelines, forms and information are available for the public and veterinary surgeons. In 2019 the Board introduced an online renewal system for veterinary surgeons and veterinary nurses which has increased the efficiency of the renewal process and reduced staff workload in this area.

### **AUSTRALASIAN VETERINARY BOARDS COUNCIL INC. (AVBC)**

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

The AVBC has the following core functions:

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

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

### **STAFF MATTERS**

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

### **SIGNIFICANT ISSUES IMPACTING ON THE BOARD**

#### **Progress of the Veterinary Practice Bill**

The Board has no disciplinary powers under the current Act. When the Board determines that a veterinary surgeon has behaved unprofessionally, irrespective of the seriousness of the allegation and the Board determines it is in the public interest to pursue the matter, then it must be referred to the SAT for disciplinary proceedings. This requirement has resulted in significant legal costs to the Board and the respondent veterinary surgeons.

In addition, the Board has identified a number of emerging trends that impact on the veterinary profession and the Board's role as regulator. To assist in these issues being addressed, the Board is providing input into the preparation of drafting instructions for a new Veterinary Practice Bill (Bill) which, it is anticipated, will address the issue of the Board's disciplinary powers and otherwise update the legislation governing the veterinary profession in Western Australia.

The Board acknowledges the importance of the legislation being updated so as to:

- maintain the protection of the public and animal welfare by ensuring professional veterinary standards are appropriate and relevant in light of evolving veterinary practices;
- comply with Competition Policy Guidelines with the deregulation of ownership of veterinary practices;
- meet COAG reciprocal registration requirements under the National Recognition of Veterinary Registration; and
- rather than proceedings in SAT being the only option available to the Board, the Bill will provide for different types of action in respect of:
  - (i) impairment issues and;
  - (ii) those that are the subject of disciplinary processes.

The Board is aware that proceedings conducted in the SAT can be extremely stressful to the veterinary surgeon or nurse concerned and could lead to the exacerbation of mental health issues that may be the underlying reason for action taken by the Board.

On 12 May 2021 the Veterinary Practice Bill 2021 was introduced to Parliament.

### **COVID 19 Pandemic**

Since the peak of the COVID-19 pandemic in Western Australia the Board has continued to provide information to assist the veterinary profession maintain services while adhering to recommendations for the control of COVID-19.

There have been a number of lockdowns during the reporting period which has necessitated staff working remotely at home. Technological support has been refined and the move to working remotely at home has been seamless and the provision of services have continued uninterrupted.

Staff have been encouraged and supported to seek vaccination against COVID-19 and the seasonal influenza.

### **Proposed changes to the registration of veterinary specialists**

During the year the Board sought feedback from veterinary surgeons registered in WA, on a proposal to register applicants with an unrecognised primary veterinary degree but hold recognised specialist qualifications to work in private practice under certain conditions without the requirement to undertake the Australasian Veterinary Exam (AVE).

Fifty one submissions were received. Of those two were totally against the proposal. The remaining forty nine were in favour of these applicants being registered under certain conditions. A number of respondents were of the view that registration should also be granted to those studying for specialist qualifications.

The issue was discussed at the 28 May 2021 meeting of the Australasian Veterinary Boards Council (AVBC). The registrars of the Australian and New Zealand veterinary boards were tasked with further exploring the proposal.

The Board has deferred finalising its policy on the proposal until the AVBC has finalised its position. In the meantime the Board will continue to make determinations on non standard applications for registration on a case by case basis.



## COMPLAINTS

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

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

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

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

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

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

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

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

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

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

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

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

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

For the financial year ending on 30 June 2021, the Board received 51 formal complaints.

**New and Finalised Complaints  
1 July 2020 to 30 June 2021**

Month	New Complaint	Finalised
July 2020	6	1
August 2020	5	3
September 2020	2	2
October 2020	4	1
November 2020	9	9
December 2020	1	4
January 2021	7	3
February 2021	2	7
March 2021	5	2
April 2021	4	1
May 2021	0	2
June 2021	6	7
<b>Total</b>	<b>51</b>	<b>42</b>

### Complaints Analysis

39 complaints against single veterinary surgeons were analysed and the following information compiled. There were 8 complaints against multiple veterinary surgeons. During the year there were 4 veterinary surgeons with multiple complaints against them. There were 2 complaints against veterinary nurses and 2 complaints against lay persons.

#### Gender of veterinary surgeons

Gender	No of Complaints
Male	24
Female	40

#### Species of animal involved

Species	No of Complaints
Dog	23
Cat	8
Cattle	1
Horses	0
Bird	0
Rabbit	0
Kangaroo	0
Guinea Pig	0
None*	19

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

Complaint originated from

Complainant	No of Complaints
Client	34
Veterinary surgeon	3
Board	14
Nurses/Trainee	0

Years since veterinary surgeon graduated

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

These figures included complaints with multiple veterinary surgeons. Veterinary surgeons with multiple complaints are entered once only.

### State Administrative Tribunal matters

#### Matters referred to the SAT and unresolved matters

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

Four veterinary surgeons who had complaints against them referred to the SAT requested that their names be removed from the register of veterinary surgeons or did not renew their registration. The complaints are being held in abeyance as only matters against currently registered veterinary surgeon can be dealt with at the SAT.

#### Complaints resolved at SAT mediations

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

<b>Vet 1</b>	<b>Conduct</b>	Repeated failure to provide a response to the Board regarding a complaint. Permitting an unregistered person to practise veterinary surgery.
	<b>Penalty</b>	Fine of \$1,000 Suspension of 4 weeks
	<b>Costs</b>	\$2,000
<b>Vet 2</b>	<b>Conduct</b>	Making a diagnosis of mild liver disease despite significantly elevated ALT, ALKP and PBIL. Failure to perform further investigations despite the history, physical findings and test results. Failure to inform the owner of the seriousness of the liver disease and give them the option of further tests to determine the underlying cause.
	<b>Penalty</b>	Fine of \$1,000 Reprimand

	<b>Costs</b>	\$3,500
<b>Vet 3</b>	<b>Conduct</b>	<ul style="list-style-type: none"> <li>Administering drugs to treat inflammation and pain identified by the veterinary surgeon in circumstances where they had not taken a history of the animal or conducted any steps (except for a visual examination and palpation) to diagnose the underlying reason for the inflammation and pain;</li> <li>Failing to communicate to the owners that they would only perform a procedure or treatment to address a therapeutic issue, in circumstances where the owners had asked them to perform procedures to lower or quiet the horses' tail carriages for competitions;</li> <li>failing to make proper clinical records, including by (variously) failing to record the administration of a sedative; failing to record the name and address of the owner; failing to record the clinical history of an animal; failing to keep a clinical record that was separate from an accounting record; and incorrectly recording statements said to have been made by the owners but were in fact conclusions made by the veterinary surgeon.</li> </ul>
	<b>Penalty Costs</b>	Suspension of registration for 12 months \$260,000
<b>Vet 4</b>	<b>Conduct</b>	Permitting an unregistered person to practice veterinary surgery.
	<b>Penalty</b>	Suspension of registration for 4 months Reprimand
	<b>Costs</b>	\$3,500
<b>Vet 5</b>	<b>Conduct</b>	Permitting, directing or authorising unregistered persons to perform acts of veterinary surgery.
	<b>Penalty</b>	Suspension of registration for 3 Months
	<b>Costs</b>	\$110,000
<b>Vet 6</b>	<b>Conduct</b>	Authorising the administration of Dectomax to a pregnant Australian Shepherd when they ought to have known that this breed is likely to carry a mutation known as Multi-Drug Resistance 1 which makes dogs more sensitive to certain drugs and potentially cause toxicity and even death
	<b>Penalty</b>	Suspension of registration for 8 weeks Fine \$1,000
	<b>Costs</b>	\$2,000
<b>Vet 7</b>	<b>Conduct</b>	Made retrospective alterations to the clinical records for a dog and represented the clinical records to the Board as accurate contemporaneous records
	<b>Penalty</b>	Must not practise veterinary surgery for 4 months Fine \$1,000
	<b>Costs</b>	\$4,000
<b>Vet 8</b>	<b>Conduct</b>	Performed an enterotomy on a dog to remove a foreign body but failed to ensure that the sutures engaged the submucosa. Failed to administer any peri-operative or post-operative antibiotics
	<b>Penalty</b>	Suspension of registration for 2 months Fine \$1,000
	<b>Costs</b>	\$4,000 Must complete a course in small animal surgery which must include surgery of the gastrointestinal system and antibiotic use Competently perform 4 surgeries of the gastrointestinal system under the supervision and the reasonable satisfaction, of a veterinary surgeon approved by the Board

<b>Vet 9</b>	<b>Conduct</b>	Providing false and misleading clinical records and statements to the Board purporting to have conducted 38 surgeries when she knew she had not performed the surgeries
	<b>Penalty Costs</b>	Removal of her name from the register of veterinary surgeons \$10,000

### **Appeal to the SAT**

One veterinary surgeon was refused registration and appealed to the SAT. The Board reconsidered the application and granted the person registration as a veterinary surgeon.

### **Complaints not proceeding to the SAT**

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

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

### **Complaints against veterinary nurses**

There were two unresolved complaints against veterinary nurses that had not been resolved by 30 June 2021.

### **Appeal in the Magistrates Court**

Last financial year, after a seven day trial, a veterinary surgeon who had been refused registration as a veterinary surgeon in WA was found guilty of performing acts of veterinary surgery on six occasions when not registered as a veterinary surgeon, in breach of section 26(1) of the Act.

Her Honour ordered that the veterinary surgeon be fined \$8,000 and that she pay costs to the Board of \$40,000. The Board was ordered to pay \$18,000 costs to the veterinary surgeon in respect to the one charge that she was not found guilty of. An application for a spent conviction was refused.

The veterinary surgeon appealed the result of the trial which was heard in the Magistrates Court in February 2020. The decision regarding the appeal was not handed down by 30 June 2021.

### **Board hearing**

The Board held a hearing to determine whether a veterinary surgeon possessed of the skills and knowledge considered by the Board to be necessary for the practice of veterinary surgery. The Board determined that the veterinary surgeon did not possess the skills and knowledge considered by the Board to be necessary for the practice of veterinary surgery and imposed conditions limiting their scope of practice and requiring that they undertake a continuing education program to update their skills and knowledge.

**GUIDELINES AND PROTOCOLS DEVELOPED**

During the year the Board updated its guidelines for:

- Registered veterinary surgeons to respond to the investigation of a complaint by the Veterinary Surgeons' Board
- Determining eligibility for registration as an honorary veterinary surgeon
- Ownership and microchipping in dogs and cats
- The design and equipping of veterinary hospitals and veterinary clinics
- Veterinary telemedicine
- Veterinary house call services for small or companion animals

**BOARD INPUT INTO LEGISLATION AND REVIEWS**

The Board is currently assisting the Department of Primary Industry and Regional Development, Western Australia with drafting the Veterinary Practice Regulations.

**FUTURE DIRECTIONS**

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

**DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES**

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

**COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICS CODES**

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

**RECORD KEEPING PLAN**

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

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

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

## OCCUPATIONAL SAFETY AND HEALTH

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

Measures	Results - Base year *	Results - Prior year	Results - Current reporting year	Targets	Comments about targets
Number of fatalities	0	0	0	0	
Lost time and injury disease incidence rate	0	0	50.68	0 or 10% reduction in incidence rate	
Lost time injury severity rate	0	0	0	0 or 10% reduction severity rate	
Percentage of injured workers returned to work (i) within 13 weeks	100	100	100	Greater than or equal to 70%	
Percentage of injured workers returned to work (ii) within 26 weeks	100	100	100	Greater than or equal to 80%	
Percentage of managers trained in occupational safety, health and injury management responsibilities, including refresher training within 3 years	0	0	0	Greater than or equal to 80%	

## EXPENDITURE UNDER SECTION 175ZE OF THE ELECTORAL ACT 1907

Nil.



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

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

**FINANCIAL POSITION**

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

The Board receives no government funding assistance.

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

## **STATEMENT BY THE BOARD**

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

1. provide a true and fair view of the financial position of the Veterinary Surgeons' Board – Western Australia as at 30 June 2021 and the results and cash flows of the Board for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements, and other authoritative pronouncements of the Australian Accounting Standards Board; and
2. at the date of this statement there are reasonable grounds to believe that the Veterinary Surgeons' Board – Western Australia will be able to pay its debts as and when they fall due.

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



**Chair (Dr Tony Leeflang)**



**Registrar (Dr Sue Godkin)**

Dated 31 August 2021



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## AUDITOR'S INDEPENDENCE DECLARATION

### **Auditor's independence declaration to the Board of the Veterinary Surgeon's Board – Western Australia.**

In relation to my audit of the financial report of the Veterinary Surgeon's Board – Western Australia for the period ended 30 June 2021, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of Australian Professional Accounting Bodies and no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'Chassey Davids'.

Chassey Davids CA, RCA

Avant Edge Consulting

Perth

Date: 27 August 2021



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## **INDEPENDENT AUDITOR'S REPORT**

### **To the Board - Veterinary Surgeons Board Western Australia Opinion**

We have audited the accompanying general purpose financial report of the Veterinary Surgeon's Board – Western Australia which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report provides a true and fair view of the financial position of the Veterinary Surgeon's Board – Western Australia as at 30 June 2021 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards.

#### **Basis for Opinion**

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

#### **Other Information**

Those charged with governance are responsible for the other information. The other information comprises the information included in the Veterinary Surgeon's Board – Western Australia's annual report for the year ended 30 June 2021 but does not include the financial report and our auditor's opinion report thereon.

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

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

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

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

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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

### **Electronic publication of the audited financial report**

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

maintain the integrity of the data presented. The examination of the controls over the electronic presentation of the audited financial report on the Veterinary Surgeons Board website is beyond the scope of the audit of the financial report.

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

A handwritten signature in black ink, appearing to read 'Davids', is positioned above a faint, light grey rectangular stamp. The stamp contains some illegible text and a circular emblem.

Chassey Davids CA, RCA

Avant Edge Consulting  
Perth

Date: 27 August 2021

**VETERINARY SURGEONS' BOARD – WESTERN AUSTRALIA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	NOTES	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	1,646,924	1,386,540
Trade and other receivables	6	205,623	247,946
Prepayments		23,016	22,366
		-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>1,875,563</b>	<b>1,656,852</b>
		-----	-----
<b>NON-CURRENT ASSETS</b>			
Plant & equipment	7	7,306	9,436
Right-of-use assets	8	30,408	71,617
		-----	-----
<b>TOTAL NON-CURRENT ASSETS</b>		<b>37,714</b>	<b>81,053</b>
		-----	-----
<b>TOTAL ASSETS</b>		<b>1,913,277</b>	<b>1,737,905</b>
		-----	-----
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	50,803	76,671
Provision for employee benefits	10	150,074	106,262
Lease liabilities	8	31,426	39,390
Make good provision	11	11,766	-
		-----	-----
<b>TOTAL CURRENT LIABILITIES</b>		<b>244,069</b>	<b>222,323</b>
		-----	-----
<b>NON-CURRENT LIABILITIES</b>			
Provision for employee benefits	10	-	14,512
Lease liabilities	8	-	35,834
		-----	-----
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>50,346</b>
		-----	-----
<b>TOTAL LIABILITIES</b>		<b>244,069</b>	<b>272,669</b>
		-----	-----
<b>NET ASSETS</b>		<b>1,669,208</b>	<b>1,465,236</b>
		=====	=====
<b>EQUITY</b>			
Retained earnings		1,669,208	1,465,236
		-----	-----
<b>TOTAL EQUITY</b>		<b>1,669,208</b>	<b>1,465,236</b>
		=====	=====

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



**VETERINARY SURGEONS' BOARD – WESTERN AUSTRALIA**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTES	2021 \$	2020 \$
<i>Continuing Operations</i>			
Revenue from contracts with customers	3	1,450,255	1,407,263
Employee benefits expense		(526,352)	(502,340)
Depreciation expense		(42,362)	(42,621)
Legal fees		(434,234)	(614,311)
Australasian Veterinary Boards Council		(40,898)	(39,377)
Rent		(17,018)	(17,338)
Impairment of debtors		-	(50,000)
Software licences		(49,301)	(41,217)
Finance costs		(4,424)	(7,674)
Other expenses from ordinary activities		(131,694)	(128,387)
<b>Surplus/(Deficit) for the year before tax</b>		<b>203,972</b>	<b>(36,002)</b>
Income tax expense		-	-
<b>Surplus/(Deficit) for the year after tax</b>		<b>203,972</b>	<b>(36,002)</b>
<i>Discontinuing operations</i>			
Other Comprehensive Income		-	-
Total comprehensive income for the year		203,972	(36,002)
<b>Total comprehensive income attributable to the entity</b>		<b>203,972</b>	<b>(36,002)</b>

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

**VETERINARY SURGEONS' BOARD – WESTERN AUSTRALIA**  
**STATEMENT OF CHANGES IN EQUITY**  
 FOR THE YEAR ENDED 30 JUNE 2021

	<b>Retained Earnings \$</b>
<b>Balance at 1 July 2019</b>	1,501,238
(Deficit) attributable to the entity	(36,002)
Total other comprehensive income for the year	—
	-----
<b>Balance at 30 June 2020</b>	1,465,236
Surplus attributable to the entity	203,972
Total other comprehensive income for the year	—
	-----
<b>Balance at 30 June 2021</b>	<b>1,669,208</b>
	=====

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

**VETERINARY SURGEONS' BOARD – WESTERN AUSTRALIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 \$ Inflows/ (Outflows)	2020 \$ Inflows/ (Outflows)
<b>Cash flows from operating activities:</b>			
Receipts from registered surgeons, nurses & premises		1,139,995	1,108,387
Interest received		11,909	20,672
Government grant received - Covid		40,685	20,478
Other sundry receipts from operating activities		283,722	92,616
Payments to employees		(493,306)	(494,007)
Payments to suppliers		(674,400)	(898,426)
Interest paid		(4,424)	(7,674)
		-----	-----
Net cash (provided by) / used in operating activities	13b	304,181	(157,954)
		-----	-----
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment		-	-
		-----	-----
Net cash (used in) investing activities		-	-
		-----	-----
<b>Cash flows from financing activities</b>			
Payments to reduce lease liabilities		(43,797)	(35,456)
		-----	-----
Net cash (used in) finance activities		(43,797)	(35,456)
		-----	-----
Net (increase) / decrease in cash held		260,384	(193,410)
Cash at the beginning of the financial year		1,386,540	1,579,950
		-----	-----
Cash at the end of the financial year	13a	<b>1,646,924</b>	<b>1,386,540</b>
		=====	=====

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

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

### **1. STATEMENT OF ACCOUNTING POLICIES**

#### **Basis of Preparation**

The entity has elected to apply AASB1060 General Purpose Financial Statements – Simplified Disclosures for Profit and Not-for Profit Tier 2 Entities prior to its mandatory effective date (annual reporting periods beginning on or after 1 July 2021).

As a result of the early application of AASB 1060, these financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures. The entity previously prepared general purpose financial statements under Tier 2 – Reduced Disclosure Requirements. There were no transition adjustments other than a few disclosure changes on the adoption of Australian Accounting Standards – Simplified Disclosures.

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

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

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

The financial statements for the year ended 30 June 2021 were approved and authorised for issue by the Board on the date of the signing of the Statement by the Board.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1. STATEMENT OF ACCOUNTING POLICIES (continued)

#### Accounting Policies

#### a) Plant and Equipment

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

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

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

#### Depreciation of Plant and Equipment

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

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

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

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

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

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **1. STATEMENT OF ACCOUNTING POLICIES (continued)**

#### **b) Income Tax**

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

#### **c) Employee Benefits**

##### **Short-term Employee Benefits**

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

##### **Other Long-term Employee Benefits**

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

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

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

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

#### **d) Cash and Cash Equivalents**

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **1. STATEMENT OF ACCOUNTING POLICIES (continued)**

#### **e) Revenue Recognition**

##### **Revenue for contracts with customers**

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

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

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

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

##### **Specific revenue streams**

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

###### *Granting of licences*

Revenue is recognised on the date the licences are granted.

###### *Legal costs awarded*

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

###### *Other income*

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **1. STATEMENT OF ACCOUNTING POLICIES (continued)**

#### **e) Revenue Recognition (recognition)**

##### **Specific revenue streams (continued)**

###### *Government grant*

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

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

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



## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **1. STATEMENT OF ACCOUNTING POLICIES (continued)**

#### **f) Goods and Services Tax (GST)**

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

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

#### **g) Financial Instruments**

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

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

##### *Financial assets*

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

##### *Classification*

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

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

##### *Amortised cost*

Assets measured at amortised cost are financial assets where:

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

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1. STATEMENT OF ACCOUNTING POLICIES (continued)

#### g) Financial instruments (continued)

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

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

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

##### *Impairment of financial assets*

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

- Financial assets measured at amortised cost.

##### *Trade receivables*

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

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

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

##### *Other financial assets measured at amortised cost*

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **1. STATEMENT OF ACCOUNTING POLICIES (continued)**

#### **g) Financial instruments (continued)**

##### **Financial liabilities**

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

The financial liabilities of the entity comprise trade payables.

#### **h) Impairment of Assets**

At the end of each reporting period, the entity assesses whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income, unless the asset is carried at a revalued amount in accordance with another standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

#### **i) Provisions**

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

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **1. STATEMENT OF ACCOUNTING POLICIES (continued)**

#### **j) Lease assets**

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

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

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

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

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

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

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

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

#### **k) Comparative Figures**

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

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **1. STATEMENT OF ACCOUNTING POLICIES (continued)**

#### **l) Key Estimates**

8% has been used as the incremental borrowing cost for right-of-use lease assets.

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

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

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

The entity has adopted all standards which become effective for the first time at 30 June 2021.

As a result of early application of AASB 1060, the entity has transitioned from preparing general purpose financial statements under Tier 2 – Reduced Disclosure Requirements to Simplified Disclosures. There were no transition adjustments other than a few disclosure changes on the adoption of Australian Accounting Standards Simplified Disclosures.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>3. REVENUE from Contracts with Customers</b>		
Amending Register	1,740	1,740
Registration and application fees		
Authorised Persons	18,400	10,080
Body Corporate	85,706	90,402
Nurses	173,692	149,066
Premises	62,537	69,819
Specialists	7,987	6,688
Surgeons	792,192	779,060
Costs awarded	294,000	181,045
Finance income	6,079	19,642
Miscellaneous	7,922	4,899
Government Grant - Covid19 Cashflow Boost	-	94,822
	-----	-----
<b>TOTAL REVENUE</b>	<b>1,450,255</b>	<b>1,407,263</b>
	=====	=====
Timing of revenue recognition		
At a point intime	1,444,176	1,387,621
Overtime	6,079	19,642
	-----	-----
	<b>1,450,255</b>	<b>1,407,263</b>
	=====	=====

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>4. SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>			
Surplus/(Deficit) from ordinary activities has been determined after:			
<b>(a) Expenses</b>			
Depreciation of plant and equipment	7	2,130	3,557
Rental expense on operating leases	8	17,018	17,338
Depreciation of Right-of-Use lease assets	8	40,232	39,064
Software licences		49,301	41,217
Legal fees		434,234	614,316
Impairment of debtors		-	50,000
<b>(b) Finance costs</b>			
Interest paid/ payable for lease liabilities	8	4,424	7,674
<b>5. CASH AND CASH EQUIVALENTS</b>			
Cash on hand		-	-
Cash at bank		146,924	236,540
Short term deposit (within 1 to 12 months)		1,500,000	1,150,000
		<b>1,646,924</b>	<b>1,386,540</b>
<b>6. TRADE AND OTHER RECEIVABLES</b>			
Trade receivables from contracts with customers		158,559	140,359
Provision for Impairment		-	-
		<b>158,559</b>	<b>140,359</b>
ATO – Covid 19 cashflow boost		33,659	74,344
Accrued income		-	-
Interest Receivable		959	6,789
GST		12,446	26,454
		<b>205,623</b>	<b>247,946</b>

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

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

No interest is charged on outstanding trade receivables.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 6. TRADE AND OTHER RECEIVABLES (continued)

**Reconciliation of changes in the provision for impairment of receivables is as follows:**

	2021 \$	2019 \$
Balance at beginning of the year (calculated in accordance with AASB 139)	-	2,500
Amount restated through opening retained earnings on adoption of AASB 9	-	-
	-----	-----
Opening impairment allowance calculated under AASB9	-	2,500
Additional impairment loss recognised	-	-
Amounts written off as uncollectible	-	-
Movement through provision	-	(2,500)
	-----	-----
Balance at end of the year	-	-
	=====	=====

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

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

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



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>7. PLANT AND EQUIPMENT</b>		
Office equipment at cost	86,977	96,013
Less accumulated depreciation	(82,917)	(90,642)
	-----	-----
	<b>4,060</b>	<b>5,371</b>
	-----	-----
Office furniture at cost	18,439	18,678
Less accumulated depreciation	(15,193)	(14,613)
	-----	-----
	<b>3,246</b>	<b>4,065</b>
	-----	-----
	<b>7,306</b>	<b>9,436</b>
	=====	=====

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

	<b>Office Equipment</b>	<b>Office Furniture</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Carrying value at beginning of the year	5,371	4,065	9,436
Additions/(Disposals)	-	-	-
Depreciation	(1,311)	(819)	(2,130)
	-----	-----	-----
Carrying value at the end of the year	<b>4,060</b>	<b>3,246</b>	<b>7,306</b>
	=====	=====	=====

**8. RIGHT-OF-USE LEASE ASSETS**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Right-of-use assets		
Buildings	28,072	66,475
Equipment	2,336	5,142
	-----	-----
	<b>30,408</b>	<b>71,617</b>
	=====	=====
Lease liabilities		
Current	31,426	39,390
Non-current	-	35,834
	-----	-----
	<b>31,426</b>	<b>75,224</b>

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 8. RIGHT-OF-USE LEASE ASSETS (continued)

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

	2021 \$	2020 \$
Depreciation charge of right-of-use assets		
Buildings	37,427	36,258
Equipment	2,805	2,805
Interest expense	4,424	7,674
Expenses related to variable lease payments not included in lease liabilities (rent outgoings)	17,018	17,338

The entity leases and office premises and office equipment. Rental contracts are for fixed periods of 5 years with extension options.

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

### 9. TRADE AND OTHER PAYABLES

Trade payables	1,900	689
Sundry payables and accrued expenses	44,023	68,843
Fees in advance	4,880	7,139
	-----	-----
	<b>50,803</b>	<b>76,671</b>
	-----	-----

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**10. PROVISION FOR EMPLOYEE BENEFITS**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Employee benefits</b>		
Current	150,074	106,262
Non-Current	-	14,512
	-----	-----
	<b>150,074</b>	<b>120,774</b>
	=====	=====
<b>Movement</b>		
Opening balance	120,774	104,952
Amount used	(18,615)	(28,516)
Additional provision raised	47,915	44,338
	-----	-----
Balance at end of year	<b>150,074</b>	<b>120,774</b>
	=====	=====

**Provision for employee benefits**

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

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

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 11. MAKE GOOD PROVISION

	2021	2020
	\$	\$
Current	11,766	-
Non-Current	-	-
	-----	-----
	<b>11,766</b>	-
	=====	=====
Movement		
Opening balance	-	-
Additions	11,766	-
Amount used	-	-
	-----	-----
Closing balance	<b>11,766</b>	-
	=====	=====

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

### 12. RELATED PARTY INFORMATION

	2021	2020
	\$	\$
Total emoluments received or due and receivable by the Board Members for attendance at Board meetings	<b>13,523</b>	<b>31,341</b>
	=====	=====

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

No other related party transactions exist that require disclosure.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 13. CASH FLOW INFORMATION

	2021 \$	2020 \$
<b>a) Reconciliation of Cash</b>		
Cash at Bank	146,924	236,540
Cash on Deposit (within 1-12 months)	1,500,000	1,150,000
	-----	-----
	<b>1,646,924</b>	<b>1,386,540</b>
	-----	-----
 <b>b) Reconciliation of net cash provided by operating activities to operating surplus/(deficit)</b>		
Surplus/(deficit) for the year	203,972	(36,002)
Depreciation	42,362	42,620
Impairment of receivables	-	50,000
(Increase) /decrease in receivables	42,308	(228,090)
Increase in provision for employee entitlements	29,299	15,822
(Decrease)/ increase in fees in advance	(2,259)	4,033
(Increase)/decrease in prepayments	(650)	(3,113)
Increase/ (decrease) in payables	(22,617)	(3,224)
Increase/(decrease) in make good provision	11,766	-
	-----	-----
Net cash provided by/(used in) operating activities	<b>304,181</b>	<b>(157,954)</b>
	=====	=====

### c) Credit standby arrangements with banks

The Board has a \$20,000 unused credit card facility in place at 30 June 2021 (2020: \$20,000).

### 14. CONTINGENT LIABILITIES

a) The lease agreement of the business premises requires the lessee to provide a bank guarantee in favour of the lessor for \$10,500 as security for the payment of the yearly rent and outgoings. The Board has obtained a bank guarantee of \$10,500 from the Commonwealth Bank as a security bond for the premises.

b) The Board incurs legal costs from time to time in connection with its function of investigating complaints and, in some cases, conducting disciplinary proceedings. These amounts vary from case to case, and it is not possible to quantify any future amounts payable.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**15. COMMITMENTS**

Capital Commitment: There are no capital commitments at 30 June 2021  
(30 June 2020: \$Nil).

**16. EVENTS AFTER THE REPORTING DATE**

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

**17. BOARD DETAILS**

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

**18. FAIR VALUE MEASUREMENT**

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

**VETERINARY SURGEONS' BOARD – WESTERN AUSTRALIA  
DETAILED STATEMENT OF SURPLUS/(DEFICIT)  
FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Amending Register	1,740	1,740
Registration and application fees		
Authorised Persons	18,400	10,080
Body Corporate	85,706	90,402
Nurses	173,692	149,066
Premises	62,537	69,819
Specialists	7,987	6,688
Surgeons	792,192	779,060
Costs awarded	294,000	181,045
Interest received	6,079	19,642
Miscellaneous	7,922	4,899
Covid19 cashflow boost	-	94,822
	-----	-----
<b>TOTAL REVENUE</b>	<b>1,450,255</b>	<b>1,407,263</b>
	=====	=====

**VETERINARY SURGEONS' BOARD – WESTERN AUSTRALIA**  
**DETAILED STATEMENT OF SURPLUS/(DEFICIT)**  
**FOR THE YEAR ENDED 30 JUNE 2021 (continued)**

<b>EXPENDITURE</b>	<b>2021</b> <b>\$</b>	<b>2020</b> <b>\$</b>
Accounting fees	8,161	7,677
Audit fees & Consultancy	5,500	5,500
Australian Veterinary Boards Council	40,898	39,377
Bank fees	6,325	5,600
Board and hearing meeting costs	2,099	5,586
Computer & Office Maintenance	22,552	8,770
Conference Fees – Travel & Accommodation	(9)	433
Counselling & Psychiatric expense	3,946	10,782
Depreciation	42,362	42,621
Expert Opinions	25,105	3,059
Photocopier	335	-
Impairment of receivables	-	50,000
Insurance	8,197	5,439
Interest on leases	4,424	7,674
Investigations	7,413	18,681
Legal fees	434,234	614,311
Postage & freight	363	1,148
Office Furniture and Equipment <\$5,000	2,702	681
Printing, stationery, newsletter	2,604	9,865
Premises Inspections	7,809	3,391
Rent outgoings	17,018	17,338
Software licences	49,301	41,217
Sundry expenses	16,590	9,162
Telephone	3,746	3,906
Staff training and amenities	796	4,141
Wages	455,353	445,537
Superannuation	41,699	40,982
Wage provision – Annual Leave	14,878	4,084
Wage provision – Long Service Leave	14,421	11,738
Website costs	2,211	24,565
Zoodata inspect	5,250	-
	-----	-----
<b>TOTAL EXPENDITURE</b>	<b>1,246,283</b>	<b>1,443,265</b>
	-----	-----
<b>Surplus/(deficit) of income over expenditure transferred to equity</b>	<b>203,972</b>	<b>(36,002)</b>
	=====	=====



**VETERINARY SURGEONS' BOARD OF WESTERN AUSTRALIA**
**Growth Strategy Solutions**

Accounting | Tax | Audit | Advisory

**COMPILATION REPORT**

We have compiled the accompanying general purpose financial statements of the Veterinary Surgeons' Board – Western Australia (the "Board"), which comprises the statement of financial position as at 30 June 2021 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory notes set out on the accompanying pages. These have been prepared in accordance with the basis of accounting described in Note 1 to the financial statements.

*The Responsibility of the Board*

The Board is responsible for the information contained in the general purpose financial statements and has determined that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

*Our Responsibility*

On the basis of information provided by the Board we have compiled the accompanying general purpose financial statements in accordance with the basis of accounting and APES 315 Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Board provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The general purpose financial statements were compiled exclusively for the benefit of the Board. We do not accept responsibility to any other person for the contents of the general purpose financial statements.

**HTG PARTNERS**

  
**VICK GELEVITIS**

 Dated in Victoria Park, this 26<sup>th</sup> day of August 2021

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