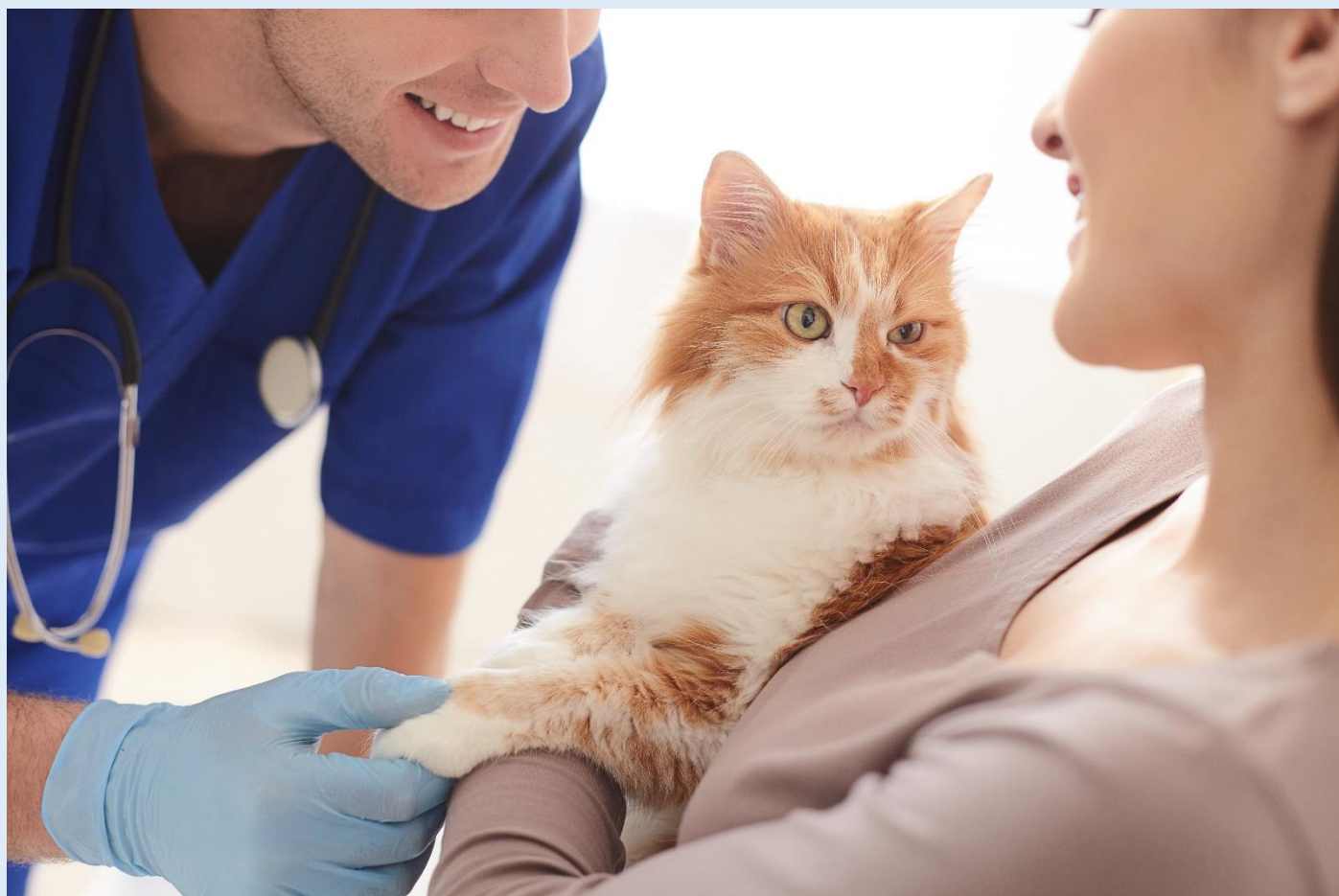


# VETERINARY PRACTICE BOARD ANNUAL REPORT 2022/2023



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

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## Contents

FUNCTIONS AND RESPONSIBILITIES .....	1
BOARD MEMBERSHIP .....	1
TERM OF OFFICE .....	2
MEETINGS.....	2
REGISTRATION REQUIREMENTS .....	2
AMENDMENTS TO THE ACT/REGULATIONS .....	3
ORGANISATIONAL INTERACTION .....	3
BOARD PUBLICATIONS.....	4
AUSTRALASIAN VETERINARY BOARDS COUNCIL INC. (AVBC) .....	4
STAFF MATTERS .....	4
COMPLAINTS .....	4
GUIDELINES AND PROTOCOLS DEVELOPED .....	9
BOARD INPUT INTO LEGISLATION AND REVIEWS .....	9
FUTURE DIRECTIONS .....	9
DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES.....	10
COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICS CODES.....	10
RECORD KEEPING PLAN.....	10
EXPENDITURE UNDER SECTION 175ZE OF THE ELECTORAL ACT 1907.....	11
APPENDIX A .....	12
STATEMENT BY THE BOARD .....	13
AUDITOR'S INDEPENDENCE DECLARATION .....	14
INDEPENDENT AUDITOR'S REPORT .....	15
STATEMENT OF FINANCIAL POSITION .....	18
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME .	19
STATEMENT OF CHANGES IN EQUITY .....	20
STATEMENT OF CASH FLOWS .....	21
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS.....	22
DETAILED STATEMENT OF SURPLUS/(DEFICIT) .....	41

## **ESTABLISHMENT AND AUTHORITY**

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

### **Ministerial Responsibility**

The Act is within the portfolio of the Minister for Agriculture and Food; Forestry; Small Business, the Honourable Jackie Jarvis MLC.

## **FUNCTIONS AND RESPONSIBILITIES**

The Board has the following functions —

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

## **BOARD MEMBERSHIP**

The Board consists of 8 members appointed by the Minister:

- (a) 3 must be WA veterinarians who between them have the experience, skills or qualifications the Minister considers appropriate to effectively carry out the functions of the Board under this Act; and
- (b) 1 must be a WA veterinarian who is elected by WA veterinarians in accordance with the regulations; and
- (c) 1 must be a veterinary nurse who is elected by veterinary nurses in accordance with the regulations; and
- (d) 1 must be a person who is both —
  - (i) a WA veterinarian; and
  - (ii) an officer of the department of the Public Service principally assisting in the administration of the *Biosecurity and Agriculture Management Act 2007*; and
- (e) 1 must be a person who has knowledge of and experience in representing the interests of consumers; and
- (f) 1 must be a legal practitioner.

### Board Membership from 1 July 2022 to 30 June 2023

Member	Position held	Period of membership	Meetings attended	Gross/actual remuneration 2022
Dr Anthony Leeflang	Veterinarian and Chair	1/7/2022 - 30/06/2023	11	\$18,303
Dr Sam Burke	Veterinarian	1/7/2022 - 30/06/2023	11	\$10,066
Ms Nahrel Dallywater	Consumer Appointee	1/7/2022 - 30/06/2023	11	\$10,066
Dr Paul Davey	Veterinarian	1/7/2022 - 30/06/2023	11	\$10,066
Ms Michelle Foxcroft	Veterinary Nurse	8/05/2023 – 30/06/2023	2	\$839
Ms Elaine Arcaro	Legal Practitioner	11/7/2022 - 30/06/2023	10	\$10,066
Dr Lydia Pethick	Veterinarian and officer of DPIRD	1/7/2022 - 30/06/2023	10	NIL
Dr Rachel Stone	Veterinarian	1/7/2022 - 30/06/2023	10	\$10,066

#### TERM OF OFFICE

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

#### REGISTRAR

Dr Sue Godkin was appointed Registrar on 25 September 2006

#### MEETINGS

Regular scheduled Board meetings were held on the following dates:

12 July 2022	
9 August 2022	14 February 2023
13 September 2022	14 March 2023
11 October 2022	11 April 2023
8 November 2022	9 May 2023
13 December 2022	13 June 2023

#### REGISTRATION REQUIREMENTS

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

##### Veterinarians

The names of 1,832 veterinarians were on the register as of 30 June 2023 as below;

<b>Total above includes</b>	
Resident in WA	1778
Non Resident	11
Conditional	26
Honorary	17

There were 131 new registrations during the year.

### **Provisional Veterinarians**

During the year there were 5 veterinarians who were provisionally registered.

### **Veterinary Specialists**

There are currently 77 veterinary specialists registered in Western Australia.

### **Veterinary Premises**

On 30 June 2023 there were a total of 497 registered veterinary premises of which 161 were house call practices.

### **Veterinary Nurses**

A total of 2137 veterinary nurses were registered as at 30 June 2023 with the addition of 12 conditional veterinary nurses registered as at 30 June 2023.

### **Authorised Persons**

The legislation provides that a person may be authorised to perform certain prescribed acts of veterinary medicine. At 30 June 2023 there were 71 current authorisations. A total of 10 persons hold two authorisations.

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

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

## **ORGANISATIONAL INTERACTION**

On 24 May 2023, the Acting Registrar attended a meeting in Melbourne of veterinary board registrars.

On 25 May 2022, the Acting Registrar and the Chair of the Board, Dr Tony Leeflang, attended a one-day AVBC workshop in Melbourne on a number of topics including the regulation of veterinary nurses and veterinary technicians, challenges of new technology, continued professional development, and mental health. On 26 May 2023, the Chair attended a general and special meeting of the AVBC.

On 1 February 2023, Senior Inspector Chris Lloyd and Inspector Brian McErlean lectured fourth year veterinary students at Murdoch Veterinary College. On 30 May 2023, the two inspectors facilitated a workshop to the second-year veterinary students.

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

The Board regularly sent updates on relevant matters such as disease outbreaks by email to all veterinarians and veterinary nurses on the Register who had provided email addresses. Information was also posted on the Board's website.

## **BOARD PUBLICATIONS**

The Board's newsletter is published quarterly and issued to all registered veterinarians and veterinary nurses. This publication contains information regarding current issues for the veterinary profession in Western Australia, particularly those highlighted by recent complaints dealt with by the Board.

## **WEBSITE**

The Board's website can be found at [www.vpbwa.org.au](http://www.vpbwa.org.au). The website news section maintains up to date information for veterinarians, veterinary nurses and the public. Guidelines, forms and information are available for the public, veterinarians and veterinary nurses.

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

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

The AVBC has the following core functions:

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

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

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

## **COMPLAINTS**

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

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

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

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

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

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

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

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

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

If the complaint appears to be about unprofessional conduct then the Board must deal with the complaint by way of an inquiry.

The Board must refer the complaint to the SAT if the complaint appears to be about professional misconduct or in the opinion of the Board, the SAT could more appropriately deal with the complaint.

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

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

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

For the financial year ending on 30 June 2023, the Board received 43 formal complaints.

**New and Finalised Complaints**  
**1 July 2022 to 30 June 2023**

Month	New Complaint	Finalised
July 2022	4	3
August 2022	3	6
September 2022	4	5
October 2022	4	1
November 2022	0	7
December 2022	2	2
January 2023	5	0
February 2023	5	8
March 2023	7	1
April 2023	2	4
May 2023	3	2
June 2023	3	4
<b>Total</b>	<b>42</b>	<b>43</b>

**Complaints Analysis**

36 complaints against single veterinarians were analysed and the following information compiled. There were 6 complaints against multiple veterinarians. During the year there were 2 veterinarians with multiple complaints against them. There were 2 complaints against veterinary nurses.

Gender of veterinarians

Gender	Registered vets	No of Complaints	%
Male	570	23	4.03
Female	1178	25	2.12
Unspecified	84	0	0

Species of animal involved

Species	No of Complaints
Dog	25
Cat	5
Cattle	1
Horses	2
Bird	0



Rabbit	0
Kangaroo	0
Guinea Pig	0
None**	9

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

Complaint originated from

Complainant	No of Complaints
Client	32
Veterinarian	1
Board	8
Nurses	1

Years since veterinarian graduated

Years since graduation	No of Complaints
0-5	11
6-10	5
11-15	7
16-20	6
21-25	4
26-30	6
31-35	5
35+	4

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

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

During the year the Board referred six complaints to the SAT alleging unprofessional conduct by veterinarians. At the end of the financial year there was one unresolved matter 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>	Prescribed and supplied drugs to a dog on eight occasions without there being any record of the respondent having examined it within the previous 7 days or having discussed its health with its owner.
	<b>Penalty</b>	Suspension 4 weeks
	<b>Costs</b>	\$3,500
<b>Vet 2</b>	<b>Conduct</b>	<p>Provided to referring veterinarians and their clients, and advertised with, an American College of Veterinary Ophthalmologists pamphlet entitled "<i>Cataracts and Cataract Surgery</i>" which they had modified to give the false and misleading impression that they had attained qualifications with the College or that they were associated with it.</p> <p>Further, in relation to the treatment of a particular dog, the veterinarian</p>

		<ul style="list-style-type: none"> <li>- failed to warn the owner of the dog that if intraocular lenses could not be implanted during the surgery which he was recommending to the owner (bilateral phacoemulsification cataract surgery), the dog's close-up vision would be diminished;</li> <li>- failed to inform the owner of the dog about the potential risks and complications for the dog of the surgery, including postoperative dry eye, corneal disease, retinal detachment, glaucoma and uveitis; and</li> <li>- following the surgery, failed to communicate or ensure someone communicated to the owner of the dog that intraocular lenses could not be implanted and as a result the dog might have diminished close-up vision.</li> </ul>
	<b>Penalty</b>	Suspension (4 weeks)
	<b>Costs</b>	Conditions imposed on registration \$15,000
<b>Vet 3</b>	<b>Conduct</b>	<p>Failed to make a clinical record of the prescription and supply of <i>Isoflurane</i> and <i>Lethabarb</i> to a guinea pig.</p> <p>Directed, permitted, and authorised a person enrolled in a veterinary nursing course but not authorised to perform the duties and veterinary services of a trainee nurse, to perform duties or veterinary services in or in connection with a veterinary hospital and to practice veterinary surgery. This went on for 5 months.</p> <p>The same thing occurred for 8 months in respect of another individual who had applied for, but not received, authorisation to perform the duties and veterinary services of a trainee nurse.</p> <p>The Board did not allege that the respondent knew that they were unauthorised.</p>
	<b>Penalty</b>	Suspension 6 weeks
	<b>Costs</b>	\$3,500
	<b>Fine</b>	\$1,000
<b>Vet 4</b>	<b>Conduct</b>	Permitted persons who were not registered as a veterinarian, approved as a veterinary nurse, a veterinary student or trainee veterinary nurse or authorised person to perform acts of veterinary surgery.
	<b>Costs</b>	\$5,000
	<b>Fine</b>	\$1,000

### Complaints withdrawn from the SAT

During the year one complaint was withdrawn from the SAT

### Leave to apply to the Board for registration as a veterinarian

SAT granted leave for one person to apply to the Board for registration as a veterinarian.

### Complaints dealt with by a Board inquiry

Two complaints regarding an allegation of unprofessional conduct were finalised at a Board inquiry.

### **Complaints not proceeding to the SAT or Board inquiry**

In 33 complaints against veterinarians, the Board determined that the evidence did not warrant the Board making a complaint of unprofessional conduct to the SAT.

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

### **Complaints against veterinary nurses**

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

## **GUIDELINES AND PROTOCOLS DEVELOPED**

During the year the Board updated its guidelines for:

- Guidelines on veterinary telemedicine;
- Guidelines on Veterinary House Calls for small or companion animals;
- Guidelines for honorary veterinarians;
- Guidelines for large animal mobile veterinary services;
- Guidelines for the responsibilities of a veterinary supervisor;
- Guidelines for small animal veterinary mobile surgical facilities;
- Guidelines on the use of specialist titles;
- Guidelines for members of the public making a complaint against a veterinarian or veterinary nurse;
- Guidelines for veterinarians or veterinary nurses to respond to a Board investigation into a complaint;
- Guidelines on complementary and alternative therapies; and
- Guidelines on ownership and microchipping of dogs and cats.

## **BOARD INPUT INTO LEGISLATION AND REVIEWS**

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

## **FUTURE DIRECTIONS**

- the Board is continuing to provide input for the Amended 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 reviewing its software, including the database, for managing registrations, approvals, and authorisations as well as complaints management; and
- the Board will continue to explore how to best manage the regulatory challenges of mental health/substance abuse issues of the profession.
- A new strategic plan for the beginning of 2024 will be finalised in the latter half of 2023 with a planning workshop being held in August 2023.

## 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 in relation to electronic record keeping.

## OCCUPATIONAL SAFETY AND HEALTH

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

Measures	Results - Base year *	Results - Prior year	Results - Current reporting year	Targets	Comments about targets
Number of fatalities	0	0	0	0	
Lost time and injury disease incidence rate	0	0	0	0 or 10% reduction in incidence rate	
Lost time injury severity rate	0	0	0	0 or 10% reduction severity rate	
Percentage of injured workers returned to work (i) within 13 weeks	0	0	0	Greater than or equal to 70%	
Percentage of injured workers returned to work (ii) within 26 weeks	0	0	0	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 Practice Board of Western Australia Strategic Plan 2018 to 2023

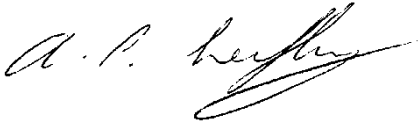
Vision	Mission	Values	Goals	Objectives
To be trusted as a fair, impartial and consistent regulator of the veterinary industry in Western Australia	To uphold veterinary professional standards and competency to protect the public interest and welfare of animals in Western Australia	<b>Honesty and integrity</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		

## STATEMENT BY THE BOARD

In the opinion of the Board, the financial statements as set out on pages 17 to 41.

1. Provide a true and fair view of the financial position of the Veterinary Practice Board – Western Australia as at 30 June 2023 and the results and cash flows of the Board for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements, and other authoritative pronouncements of the Australian Accounting Standards Board; and
2. At the date of this statement there are reasonable grounds to believe that the Veterinary Practice Board – Western Australia will be able to pay its debts as and when they fall due.

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



**Chair (Dr Tony Leeflang)**



**Registrar (Dr Sue Godkin)**

**Dated:** 12 September 2023

**DIRECTORS:**

**ROBERT CAMPBELL** RCA, CA

**VIRAL PATEL** RCA, CA

**ALASTAIR ABBOTT** RCA, CA

**CHASSEY DAVIDS** RCA, CA

**ASSOCIATE DIRECTOR:**

**SANTO CASILLI** FCPA PFIIA

**AUDITOR'S INDEPENDENCE DECLARATION**

To the Board of Veterinary Practice Board of Western Australia

In relation to my audit of the financial report of the Veterinary Practice Board of Western Australia for the period ended 30 June 2023, 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.

Dated this 29 day of August 2023.

**Australian Audit**



**Chassey Cedric Davids, CA AMIIA BCom**

Registered Company Auditor number 490152

**Director**

**Australian Audit**



## INDEPENDENT AUDITOR'S REPORT

To the Board of Veterinary Practice Board of Western Australia

### Opinion

We have audited the accompanying general purpose financial report of the Veterinary Practice Board of Western Australia which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report provides a true and fair view of the financial position of the Veterinary Practice Board of Western Australia as at 30 June 2023 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards.

### Basis for Opinion

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

### Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the Veterinary Practice Board of Western Australia's annual report for the year ended 30 June 2023 but does not include the financial report and our auditor's opinion report thereon.

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

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

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

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

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and for such internal control as management and the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Veterinary Practice Board of Western Australia's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Veterinary Practice Board of Western Australia's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Veterinary Practice Board of Western Australia's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

#### **Australian Audit**



**Chassey Cedric Davids, CA AMIIA BCom**  
Registered Company Auditor number 490152  
**Director**  
**Australian Audit**

**Dated: 29 August 2023**

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA**  
**ABN 39 401 056 957**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	NOTES	2023 \$	2022 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	2,418,381	2,160,740
Trade and other receivables	6	100,154	191,699
Prepayments		28,292	23,938
		-----	-----
TOTAL CURRENT ASSETS		2,546,827	2,376,377
		-----	-----
<b>NON-CURRENT ASSETS</b>			
Plant & equipment	7	1,441	5,242
Right-of-use assets	8	28,648	70,188
		-----	-----
TOTAL NON-CURRENT ASSETS		30,089	75,430
		-----	-----
<b>TOTAL ASSETS</b>		<b>2,576,916</b>	<b>2,451,807</b>
		-----	-----
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	1,119,228	947,779
Provision for employee benefits	10	133,691	144,356
Lease liabilities	8	30,588	38,980
Make good provision	11	13,000	11,766
		-----	-----
TOTAL CURRENT LIABILITIES		1,296,507	1,142,881
		-----	-----
<b>NON-CURRENT LIABILITIES</b>			
Provision for employee benefits	10	-	-
Lease liabilities	8	-	31,910
		-----	-----
TOTAL NON-CURRENT LIABILITIES		-	31,910
		-----	-----
<b>TOTAL LIABILITIES</b>		<b>1,296,507</b>	<b>1,174,791</b>
		-----	-----
<b>NET ASSETS</b>		<b>1,280,409</b>	<b>1,277,016</b>
		=====	=====
<b>EQUITY</b>			
Retained earnings		1,280,409	1,277,016
		-----	-----
<b>TOTAL EQUITY</b>		<b>1,280,409</b>	<b>1,277,016</b>
		=====	=====

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

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA**  
**ABN 39 401 056 957**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTES	2023 \$	2022 \$
<i>Continuing Operations</i>			
Revenue from contracts with customers	3	1,274,073	893,532
Employee benefits expense		(609,473)	(526,304)
Depreciation expense		(43,431)	(42,499)
Legal fees		(324,405)	(433,255)
Australasian Veterinary Boards Council		(47,386)	(42,471)
Rent		(17,708)	(16,288)
Impairment of debtors		-	-
Software licences		(66,619)	(53,910)
Finance costs		(2,164)	(2,134)
Other expenses from ordinary activities		(159,494)	(168,863)
		-----	-----
<b>Surplus/(Deficit) for the year before tax</b>		<b>3,393</b>	<b>(392,192)</b>
Income tax expense		-	-
		-----	-----
<b>Surplus/(Deficit) for the year after tax</b>		<b>3,393</b>	<b>(392,192)</b>
		-----	-----
<i>Discontinuing operations</i>		-	-
<i>Other Comprehensive Income</i>		-	-
		-----	-----
Total comprehensive income for the year		3,393	(392,192)
		=====	=====
<b>Total comprehensive income attributable to the entity</b>		<b>3,393</b>	<b>(392,192)</b>
		=====	=====

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

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA**  
**ABN 39 401 056 957**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Retained Earnings \$</b>
<b>Balance at 1 July 2021</b>	1,669,208
(Deficit) attributable to the entity	(392,192)
Total other comprehensive income for the year	—
	-----
<b>Balance at 30 June 2022</b>	1,277,016
Surplus attributable to the entity	3,393
Total other comprehensive income for the year	—
	-----
<b>Balance at 30 June 2023</b>	<b>1,280,409</b>
	=====

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

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA**  
**ABN 39 401 056 957**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>NOTE</b>	<b>2023</b> <b>\$</b> Inflows/ (Outflows)	<b>2022</b> <b>\$</b> Inflows/ (Outflows)
<b>Cash flows from operating activities:</b>			
Receipts from registered surgeons, nurses & premises		1,329,970	1,554,053
Interest received		27,906	1,888
Government grant received - Covid		-	33,659
Other sundry receipts from operating activities		143,386	215,170
Payments to employees		(622,856)	(518,682)
Payments to suppliers		(580,208)	(729,388)
Interest paid		(2,164)	(2,134)
		-----	-----
Net cash (provided by) / used in operating activities	13b	296,034	554,566
		-----	-----
<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		(38,393)	(40,750)
		-----	-----
Net cash (used in) finance activities		(38,393)	(40,750)
		-----	-----
Net increase / (decrease) in cash held		257,641	513,816
Cash at the beginning of the financial year		2,160,740	1,646,924
		-----	-----
Cash at the end of the financial year	13a	<b>2,418,381</b>	<b>2,160,740</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 2023**

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

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

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

#### **Basis of Preparation**

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

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

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

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

The financial statements for the year ended 30 June 2023 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 2023**

**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 2023**

**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 2023**

**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 2023**

**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 2023**

**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 2023**

**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 2023**

**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 2023**

**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 2023**

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

**l) Key Estimates**

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

The entity has estimated the present value of the costs to make good the premises at expiring of the lease as \$13,000. 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 2023.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>3. REVENUE from Contracts with Customers</b>		
Amending Register	3,600	2,040
Registration and application fees		
Authorised Persons	14,320	17,240
Body Corporate	-	44,602
Nurses	179,773	97,350
Premises	98,223	58,957
Specialists	8,081	3,675
Surgeons	842,763	439,815
Housecall Practices	50,000	-
Costs awarded	26,990	218,476
Finance income	46,144	1,553
Miscellaneous	4,179	9,824
<b>TOTAL REVENUE</b>	<b>1,274,073</b>	<b>893,532</b>
Timing of revenue recognition		
At a point intime	1,227,929	891,979
Overtime	46,144	1,553
	<b>1,274,073</b>	<b>893,532</b>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
<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	3,801	2,064
Rental expense on operating leases	8	17,708	16,288
Depreciation of Right-of-Use lease assets	8	39,629	40,435
Software licences		66,619	53,910
Legal fees		324,405	433,255
Impairment of debtors		-	-
<b>(b) Finance costs</b>			
Interest paid/ payable for lease liabilities	8	2,164	2,134
<b>5. CASH AND CASH EQUIVALENTS</b>			
Cash at bank		1,618,381	860,740
Short term deposit (within 1 to 12 months)		800,000	1,300,000
		<b>2,418,381</b>	<b>2,160,740</b>
<b>6. TRADE AND OTHER RECEIVABLES</b>			
Trade receivables from contracts with customers		59,472	171,689
Provision for Impairment		-	-
		<b>59,472</b>	<b>171,689</b>
Interest Receivable		18,861	623
GST		21,821	19,387
		<b>100,154</b>	<b>191,699</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 2023**

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

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

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

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>7. PLANT AND EQUIPMENT</b>		
Office equipment at cost	86,977	86,977
Less accumulated depreciation	(85,536)	(84,227)
	-----	-----
	<b>1,441</b>	<b>2,750</b>
	-----	-----
Office furniture at cost	18,439	18,439
Less accumulated depreciation	(18,439)	(15,947)
	-----	-----
	<b>-</b>	<b>2,492</b>
	-----	-----
	<b>1,441</b>	<b>5,242</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>
Carrying value at beginning of the year	2,750	2,492	5,242
Additions/(Disposals)	-	-	-
Depreciation	(1,309)	(2,492)	(3,801)
	-----	-----	-----
Carrying value at the end of the year	<b>1,441</b>	<b>-</b>	<b>1,441</b>
	=====	=====	=====

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Right-of-use assets		
Buildings	28,648	70,188
Equipment	-	-
	-----	-----
	<b>28,648</b>	<b>70,188</b>
	=====	=====
Lease liabilities		
Current	30,588	38,980
Non-current	-	31,910
	-----	-----
	<b>30,588</b>	<b>70,890</b>
	=====	=====

Additions to the right-of-use assets during the year were (\$1,909) relating to office premise due to re-measurement of leases due to changes in lease terms.

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Depreciation charge of right-of-use assets		
Buildings	39,629	38,098
Equipment	-	2,337
Interest expense	2,164	2,134
Expenses related to variable lease payments not included in lease liabilities (rent outgoings)	17,708	16,288

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**9. TRADE AND OTHER PAYABLES**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Trade payables	56,837	-
Sundry payables and accrued expenses	33,928	52,525
Fees in advance	1,028,463	895,254
	-----	-----
	<b>1,119,228</b>	<b>947,779</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 2023**

**10. PROVISION FOR EMPLOYEE BENEFITS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Employee benefits</b>		
Current	133,691	144,356
Non-Current	-	-
	-----	-----
	<b>133,691</b>	<b>144,356</b>
	=====	=====
 Movement		
Opening balance	144,356	150,074
Amount used	(54,584)	(62,001)
Additional provision raised	43,919	56,283
	-----	-----
Balance at end of year	<b>133,691</b>	<b>144,356</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 2023**

**11. MAKE GOOD PROVISION**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Current	13,000	11,766
Non-Current	-	-
	-----	-----
	<b>13,000</b>	<b>11,766</b>
	=====	=====
Movement		
Opening balance	11,766	-
Additions	1,234	11,766
Amount used	-	-
	-----	-----
Closing balance	<b>13,000</b>	<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**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Total emoluments received or due and receivable by the Board Members for attendance at Board meetings	<b>86,150</b>	<b>16,651</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 2023**

**13. CASH FLOW INFORMATION**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>a) Reconciliation of Cash</b>		
Cash at Bank	1,618,381	860,740
Cash on Deposit (within 1-12 months)	800,000	1,300,000
	-----	-----
	<b>2,418,381</b>	<b>2,160,740</b>
	-----	-----
<b>b) Reconciliation of net cash provided by operating activities to operating surplus/(deficit)</b>		
Surplus/(Deficit) for the year	3,393	(392,192)
Depreciation	43,431	42,499
(Increase) /decrease in receivables	91,545	13,924
(Decrease)/increase in provision for employee entitlements	(10,665)	(5,718)
(Decrease)/ increase in fees in advance	133,210	890,374
(Increase)/decrease in prepayments	(4,353)	(922)
Increase/ (decrease) in payables	38,239	6,601
Increase/(decrease) in make good provision	1,234	-
	-----	-----
Net cash provided by/(used in) operating activities	<b>296,034</b>	<b>554,566</b>
	=====	=====

**c) Credit standby arrangements with banks**

The Board has a \$20,000 unused credit card facility in place at 30 June 2023 (2022: \$18,616).

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**14. COMMITMENTS**

Capital Commitment: There are no capital commitments at 30 June 2023  
(30 June 2022: \$Nil).

**15. EVENTS AFTER THE REPORTING DATE**

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

**16. BOARD DETAILS**

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

**17. FAIR VALUE MEASUREMENT**

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

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA**  
**ABN 39 401 056 957**

**DETAILED STATEMENT OF SURPLUS/(DEFICIT)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Amending Register	3,600	2,040
Registration and application fees		
Authorised Persons	14,320	17,240
Body Corporate	-	44,602
Nurses	179,773	97,350
Premises	98,223	58,957
Specialists	8,081	3,675
Surgeons	842,763	439,815
Housecall Practices	50,000	-
Costs awarded	26,990	218,476
Interest received	46,144	1,553
Miscellaneous	4,179	9,824
	-----	-----
<b>TOTAL REVENUE</b>	<b>1,274,073</b>	<b>893,532</b>
	=====	=====

**VETERINARY PRACTICE BOARD OF WESTERN AUSTRALIA**  
**ABN 39 401 056 957**

**DETAILED STATEMENT OF SURPLUS/(DEFICIT)**  
**FOR THE YEAR ENDED 30 JUNE 2023 (continued)**

<b>EXPENDITURE</b>	<b>2023</b> <b>\$</b>	<b>2022</b> <b>\$</b>
Accounting fees	10,948	10,647
Audit fees	5,500	5,500
Australian Veterinary Boards Council	47,386	42,471
Bank fees	7,574	8,353
Board and hearing meeting costs	4,566	1,505
Computer & Office Maintenance	24,829	14,260
Conference fees – Travel & Accommodation	15,865	4,495
Counselling & Psychiatric expense	5,573	11,731
Consultancy fees	8,016	-
Depreciation	43,431	42,499
Expert Opinions	6,025	54,685
Photocopier	2,717	980
Impairment of receivables	-	-
Insurance	10,497	9,067
Interest on leases	2,164	2,134
Investigations	5,298	1,881
Legal fees	324,405	433,255
Postage & freight	391	2,204
Office Furniture and Equipment <\$5,000	12,083	4,852
Printing, stationery, newsletter	3,537	3,971
Premises Inspections	4,124	9,608
Rent outgoings	17,708	16,288
Software licences	66,619	53,910
Sundry expenses	16,634	12,213
Telephone	4,378	2,929
Staff training and amenities	1,261	932
Wages	561,775	485,190
Strategic Plan	5,000	-
Superannuation	58,363	46,876
Wage provision – Annual Leave	7,586	1,239
Wage provision – Long Service Leave	(18,251)	(7,001)
Website costs	1,400	1,400
Zoodata inspect	3,278	7,650
<b>TOTAL EXPENDITURE</b>	<b>1,270,680</b>	<b>1,285,724</b>
<b>Surplus/(deficit) of income over expenditure transferred to equity</b>	<b>3,393</b>	<b>203,972</b>