



NEW SOUTH WALES PHYSIOTHERAPISTS REGISTRATION BOARD

**ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2006**

The Hon John Hatzistergos MLC
Minister for Health
Governor Macquarie Tower
Level 30, 1 Farrar Place
SYDNEY NSW 2000

Dear Mr Hatzistergos

Pursuant to the provisions of the Annual Reports Act 1984 the New South Wales Physiotherapists Registration Board has pleasure in submitting this, the Annual Report of the Board for the period 1 July 2005 to 30 June 2006, for presentation to Parliament.

The Board has continued to develop and enhance the three key areas of activity identified in our strategic plan:

- Improving registration processes.
- Promoting professional standards, primarily through research and education.
- Maintaining professional standards, primarily through disciplinary functions of the Board.

Working groups of the Board have made good progress on a number of fronts. This has included working with physiotherapists returning to practice after an absence from the workforce and with overseas physiotherapists seeking work in NSW to assist in addressing current recruitment difficulties in the profession while still maintaining a high standard of practice in the interests of community safety. Substantial effort has gone into updating and expanding the Board's policy statements and guidelines and reviewing indicators of competence.

The Board continues to issue two newsletters a year reporting on new developments and providing relevant information, including issues that may have been subject of a complaint. Review of the Board's website has also commenced to ensure information is relevant and readily accessible.

The Complaints Screening Committee and the Physiotherapy Standards Advisory Committee (PSAC) continue to make valuable contributions in the effective and efficient handling of complaints.

My appreciation and thanks go to Board members and committee and working group members for their commitment and efforts through the year. On behalf of the Board I would also like to express gratitude to the Board's staff under the capable leadership of Ms Sue Hardman.

Yours sincerely



Anne Deans
President



Debra Shirley
Deputy President

Table of Contents

Page No.

1.	Charter	1
2.	Aims And Objectives	1
3.	Access	1
4.	Management And Structure	2
4.1	Membership For The Period 1 July 2005 - 30 June 2006.....	2
4.2	Attendance At Meetings	3
4.3	Human Resources.....	3
4.4	Committees Of The Board.....	3
5.	Summary Review Of Operations.....	5
5.1	Registrations	5
5.2	Complaints	6
6.	Mutual Recognition Of Health Occupations	7
7.	Special Board Meeting.....	7
8.	Physiotherapists Tribunal.....	8
9.	Physiotherapy Standards Advisory Committee	8
10.	Australian Physiotherapy Council Activities 2005-2006	8
11.	Physiotherapy Education And Research Projects.....	10
12.	Representation On External Advisory Committees	11
13.	Physiotherapists Amendment Regulation 2006	11
14.	Code Of Conduct	11
15.	Newsletters	11
16.	Board Publications.....	11
17.	Overseas Travel.....	12
18.	Public Contact.....	12
19.	Registration Fee Increases	12
20.	Administration - Management And Structure	13
21.	Organisational Chart Health Professionals Registration Boards	14
22.	NSW Department Of Health Code Of Conduct	15
23.	Ethnic Affairs Priorities Statement.....	15
24.	NSW Government Action Plan For Women	16
25.	Waste Reduction And Purchasing Policy	17
26.	Freedom Of Information Act, 1989.....	18
27.	Finance & Budget	18
	Index	39

PHYSIOTHERAPISTS REGISTRATION BOARD

Annual Report for the Year Ended 30 June 2006

1. CHARTER

The Physiotherapists Registration Board is established under the provisions of the Physiotherapists Act, 2001 to exercise the powers, authorities, duties and functions imposed on it by the Act.

2. AIMS AND OBJECTIVES

- (1) The Board has the following functions:
 - (a) such functions as are conferred or imposed on the Board by or under this or any other Act,
 - (b) to promote and maintain standards of physiotherapy practice in New South Wales,
 - (c) to advise the Minister on matters relating to the registration of physiotherapists, standards of physiotherapy practice and any other matter arising under or related to this Act or the regulations,
 - (d) to publish and distribute information concerning this Act and the regulations to physiotherapists, consumers and other interested persons.
- (2) The Board is to exercise its functions in a manner that is consistent with the object of the Physiotherapists Act 2001.

3. ACCESS

The Physiotherapists Registration Board office is located at Level 6, 477 Pitt Street, Sydney.

Telephone: (02) 9219 0255
Fax: (02) 9211 9318
(02) 9281 2030

Correspondence: PO Box K599 HAYMARKET NSW 1238
E-mail: physioreg@hprb.health.nsw.gov.au
Website: www.physioreg.health.nsw.gov.au

Office Hours: 8.30am - 5.00pm Monday to Friday

4. MANAGEMENT AND STRUCTURE

4.1 Membership For the Period 1 July 2005 - 30 June 2006

Pursuant to Section 88(1) of the *Physiotherapists Act 2001* the Board comprises 11 members, of whom:

- a) 3 are registered physiotherapists elected by registered physiotherapists in accordance with the regulations; and

Ms Virginia Binns
Ms Maria Quinlivan
Dr Debra Shirley

- b) 8 are appointed by the Governor in accordance with Subsection (2) which states that the appointed members are to be:

- (a) 1 person nominated by the Minister, being an officer of the Department of Health or an employee of an area health service, statutory health corporation or affiliated health organisation within the meaning of the *Health Services Act 1997*;

Mr David Cross

- (b) 1 registered physiotherapist nominated by the Minister from a panel of physiotherapists nominated by the Australian Physiotherapy Association (NSW), and such other bodies representing physiotherapists as may be determined by the Minister;

Mr David Young

- (c) 1 registered physiotherapist nominated by the Minister involved in the tertiary education of persons for qualification in NSW as physiotherapists;

Ms Vicki Williams

- (d) 1 registered physiotherapist practising physiotherapy in NSW nominated by the Minister of the Minister's own choosing;

Ms Anne Deans

- (e) 3 persons nominated by the Minister, at least 2 of whom are not registered physiotherapists and are nominated to represent the community;

Professor Ian Cameron
Ms Lai-Hoong Wong
Ms Sandra Everett

- (f) 1 legal practitioner nominated by the Minister

Ms Christine Campbell

Ms Anne Deans has been appointed as President and Dr Debra Shirley as Deputy President. The Board was appointed on 1 December 2002 for a four year term.

4.2 Attendance at Meetings

The Board met on eleven occasions during the reporting period, usually on the second Tuesday of each month.

Ms Anne Deans	11
Dr Debra Shirley	7
Ms Virginia Binns	9
A/Prof Ian Cameron	8
Mr David Cross	10
Ms Maria Quinlivan	10
Ms Vicki Williams	7
Ms Lai-Hoong Wong	10
Mr David Young	10
Ms Christine Campbell	10
Ms Sandra Everett	10

4.3 Human Resources

Registrar:	Ms Susan Hardman
Deputy Registrar:	Ms Jennifer Caldwell
Assistants to the Registrar:	Ms Susan Toohey
	Ms Jean Littlefield
	Ms Victoria Thurgar

4.4 Committees of the Board

Strategic Planning Committees

Communications Committee

Ms Vicki Williams
Ms Lai-Hoong Wong
Ms Sandra Everett

Complaints Screening Committee

Ms Christine Campbell
Mr David Cross
Dr Debra Shirley

Impaired Registrants Panel

A/Professor Ian Cameron
Ms Maria Quinlivan

Limited Registration Committee

Mr David Cross
Ms Marita Lennon
Ms Maria Quinlivan
Ms Vicki Williams

Physiotherapy Standards Advisory Committee

Dr Elizabeth Ellis (Chairperson)
Mr John Davies
Mr Michael Dessen
Ms Libby Loneragan

Physiotherapy Standards Committee

Mr Damien Finniss
Ms Carolynn Harvey
Ms Libby Loneragan
Ms Madelyn Nicole
Ms Maria Quinlivan
Mr David Young
Ms Vicki Williams

Refresher Course Committee

Mr David Cross
Ms Vicki Williams
Mr David Young

Registration Committee

Ms Virginia Binns
Mr David Cross
Dr Debra Shirley

Schedule 1 Inquiries Committee

Ms Virginia Binns
Professor Ian Cameron
Ms Sandra Everett
Ms Maria Quinlivan
Dr Debra Shirley
Ms Vicki Williams
Ms Lai-Hoong Wong
Mr David Young

Scholarship Committee

Ms Virginia Binns
Dr Debra Shirley
Ms Judy Stinson
Ms Vicki Williams

5. SUMMARY REVIEW OF OPERATIONS

5.1 Registrations

The Board maintained a register of physiotherapists as required under Section 20 of the Physiotherapists Registration Act 1945 and clause 21 schedule 1 of the Physiotherapists Act 2001.

Physiotherapists registered as at 30 June 2006 6617

New Registrations (1 July 2005 to 30 June 2006)

- Qualified in NSW	186
- Qualified Interstate	23
- Qualified overseas	7
- Mutual Recognition Act 1992	88
- Trans Tasman Mutual Recognition Act 1997	53
Total	357

Temporary Registration

The Board granted temporary registration on 211 occasions to physiotherapists in the following categories-

- Overseas trained (Limited Registration)	53
- AECOP examination candidates	44
- Attending courses	89
- Accompanying sporting teams etc	24
- Other	1
Total	211

Amendments to the Register

Re-registration of name to the register	53
Changes of name noted	68
Changes of title noted	1
Deletions from the register	279

Schedule 1 Inquiries

The Board conducted 7 inquiries in accordance with Schedule 1 Part 3 of the Physiotherapists Act 2001 during the reporting year. Inquiries are conducted to determine the eligibility of an applicant to be registered or an applicant's competence to practise physiotherapy.

5.2 Complaints

The Board considered 30 complaints during the reporting period in the following categories:

Quality of Care (8 complaints)

Outcomes:	6	Discontinued
	2	Referred for assisted resolution

Unethical/Improper Conduct (7 complaints)

Outcomes:	3	Further Investigation – ongoing
	3	Discontinued
	1	Warning

Business Practices (6 complaints)

Outcomes:	4	Discontinued
	2	Resolved during assessment phase

Unregistered Persons (4 complaints)

Outcomes:	2	Discontinued
	2	Warnings given

Clinical Standards (2 complaints)

Outcomes:	1	Investigation ongoing
	1	Discontinued

Clinical Standards and Quality of Care (1 complaint)

Outcome: Recommendations made to the physiotherapist and the Board to consider recommendations for the profession

Patients Rights (1 Complaint)

Outcome:	1	Discontinued
----------	---	--------------

Misrepresentation/Fraud (1 complaints)

Outcome:	1	Further investigation - ongoing
----------	---	---------------------------------

6. MUTUAL RECOGNITION OF HEALTH OCCUPATIONS

The Mutual Recognition policy operates in all States. From the 1st May 1998 the Mutual Recognition arrangements were extended to include New Zealand under the Trans Tasman Mutual Recognition Act 1997.

The Board is committed to registering applicants in accordance with the Mutual Recognition Act 1992 and the Trans Tasman Mutual Recognition Act 1997 to persons holding registration in any of the subject states or territories. Applicants will be granted practice rights within any other state or territory within the group subject to:-

- (a) disciplinary and good standing clearances;
- (b) compliance with certain formal procedures, which includes the lodgement of a statutory declaration detailing relevant personal data with the registration authority where registration is sought;
- (c) practice rights not exceeding the applicant's existing practice rights;
- (d) compliance with practising restrictions in that State or Territory.

7. SPECIAL BOARD MEETING

In January 2006 the Board held its annual planning day. A session was allocated to review the Strategic Plan framework and examine the current issues and priorities. The Board noted that significant progress had been made and that there was further work required.

The 2004 strategic plan had been a 3-year plan and Board members considered the action plan for the coming twelve months with a view to preparing for a new plan next year.

Three strategic planning groups identified as follows are supported by standing committees, which recruit suitable persons outside of the Board to assist. The Committees are:

1. Registration Committee- Requirements of the Act and regulations are met, and policy is considered.
2. Standards Committee – Refining and crafting standards e.g. competency
3. Communications Committee

The groups reported on progress and revised priorities. A joint discussion was also held with representatives of the Health Professional Registration Boards (HPRB) and the Physiotherapy Standards Advisory Committee (PSAC). The focus of the session was to draft procedures for addressing competency, consider options for managing PSAC issues with legal implications and also consider the format for PSAC reports to the Board.

A separate meeting was also held with representatives from HPRB to discuss finance, budget and also technology.

8. PHYSIOTHERAPISTS TRIBUNAL

The Physiotherapists Tribunal was introduced in the Physiotherapists Act 2001 as one of the complaints handling mechanisms available to the Board. During the reporting year there was one inquiry conducted under section 110 of the Act, which was for a review of an order made by the Board.

9. PHYSIOTHERAPY STANDARDS ADVISORY COMMITTEE

The Physiotherapy Standards Advisory Committee (PSAC) was established in the Physiotherapists Act 2001 as a complaints handling mechanism available to the Board. During the reporting period, the Board referred 1 complaint related to treatment quality or professional behaviour.

Under the provisions of the Act, four members are appointed to the Committee, being:

- Dr Elizabeth Ellis (Chairperson)
- Mr Michael Dessen (Physiotherapist)
- Ms Libby Loneragan (Physiotherapist)
- Mr John Davies (Consumer Representative).

The Committee works independently of the Board but makes its recommendations to the Board. When appropriate the Committee encourages the complainant and physiotherapist to settle the complaint by consent. However in cases where this is not feasible, the Committee must make recommendations to the Board as to how the complaint should be resolved. On average, complaints referred to PSAC have been resolved within 3 to 4 months of initial consideration of the complaint.

10. AUSTRALIAN PHYSIOTHERAPY COUNCIL ACTIVITIES 2005-2006

The past year has been a period of further change and tremendous achievement for the Australian Physiotherapy Council. The various activities and achievements for this period are listed below for the information of the members of the Australian Physiotherapy Council.

- Change of name from Australian Council of Physiotherapy Regulating Authorities Limited to the Australian Physiotherapy Council.
- Completion of the major review of the Australian Physiotherapy Competency Standards and the subsequent writing and publication of the Australian Standards for Physiotherapy.
- Launch of the Australian Standards for Physiotherapy and the Australian Physiotherapy Council at the Australian Physiotherapy National Congress in May 2006.
- Submission of three responses to the Productivity Commission Health Workforce Study.
- Initiation of contact with the Council of Australian Governments (COAG) to ensure the Australian Physiotherapy Council has an opportunity to engage

in the development and implementation of the cross-profession National Registration Scheme for the health professions.

- Submission of responses to three research studies commissioned by the Department of Health Services Victoria related to accreditation standards for undergraduate clinical placements, professional competency standards and good practice in achieving mutual recognition arrangements.
- Ongoing contact with the Secretariat of the Australian Health Ministers' Advisory Council (AHMAC).
- Development and submission of a response to the Australian Health Workforce Officials Committee (AHWOC) regarding a revision of the AHMAC committees.
- Representation at a public hearing of the Inquiry into Skills Recognition by the Australian Government Joint Parliamentary Standing Committee on Migration.
- Representation at a workshop conducted by the Department of Education, Science and Training (DEST) for assessing authorities.
- Representation on the Professional Reference Group and Professional Advisory Group for the development of the Certificate IV in Physiotherapy Assistance by the Canberra Institute of Technology.
- Presentation at the National Advisory Council meeting of the Australian Physiotherapy Association in April 2005.
- Meetings with DIMA, DEST, Productivity Commission, Queensland Health, ACT Health, and other assessing authorities.
- Presentations at the Australian Physiotherapy Association National Congress held in Melbourne in May 2006.
- Participation in Australian Physiotherapy Association forums related to extended scope practice in three states.
- Ongoing liaison with the assessing authorities for other health professions.
- Compilation and circulation of the requirements of all physiotherapists registration boards for professional development and sports team physiotherapists.
- Continued implementation of an extensive schedule of accreditation involving fourteen universities offering a total of nineteen programs in physiotherapy. A minor review of accreditation procedures and guidelines document completed in 2005 and a major review was commenced in June 2006.
- Continued implementation of the assessment of overseas qualified physiotherapists for both professional recognition purposes and migration purposes.

- Development of internal discussion papers regarding regulation of physiotherapy assistants and extended scope practices.

11. PHYSIOTHERAPY EDUCATION AND RESEARCH PROJECTS

The Ian Collier Memorial Scholarship

The Board established the Ian Collier Memorial Scholarship with the aim of improving physiotherapy practice for the benefit of the community. The Scholarship is named in memory of Ian Collier, a committed physiotherapist and active member of the Physiotherapists Registration Board from 1989 to 1997. The Scholarship is open to physiotherapists currently registered in NSW who have worked the equivalent of two years as a physiotherapist in NSW.

Suitably experienced physiotherapists can apply for the Scholarship under the following categories:

1. Assistance to publish clinical research activity
2. Study project in the field of physiotherapy
3. Distance learning program for non-metropolitan physiotherapists

In 2006 a total of seven applications were received and two applicants were awarded scholarships under Category 2 – Study Project in the field of Physiotherapy. The successful applicants were:

Ms Karen Blackman who was awarded an amount of \$9,995 for the project titled “A Balance Training Exercise Program for Community-Dwelling Rural Older People: An RCT to Assess Feasibility and Effect on Falls Risk”.

Ms Melanie Boyce who was awarded \$4,462 for her research “A Randomised Controlled Trial to Determine the Effectiveness of a Specific Physiotherapy Programme in the Treatment of Cervical Dystonia”.

Refresher/ Re-Entry Program

Following a tender process and review of applications received, the Board has determined to discontinue the development of the refresher/re-entry Program for the following reasons:

- The set-up and on-going management would be too expensive and not within the Board’s budget.
- The high cost of maintenance and management of the program would be prohibitive for the budget to sustain.
- The Board does not currently have the market for the program and the recovery costs from the limited market would not be reasonable.
- Broader opportunities and more courses were available on-line.

The Board has decided:

- to investigate options with NSW Health for establishing a refresher program for physiotherapists similar to the Nurses Re-connect program.
- to reconsider the need for a refresher/re-entry program in 2 years time.

12. REPRESENTATION ON EXTERNAL ADVISORY COMMITTEES

Ms Anne Deans is the Board's nominee on the Program Management Committee for the Bachelor of Physiotherapy at the University of Newcastle.

Dr Debra Shirley is the Board's nominee on the External Advisory Committee for the Physiotherapy Undergraduate Program, Charles Sturt University.

Ms Virginia Binns is the Board's nominee on the External Advisory Committee for the School of Physiotherapy Undergraduate Program and the Graduate Entry Level Program, University of Sydney.

Mr David Cross is the Board's nominee on the Allied Health Assistants Professional Advisory Group ACT Health.

13. PHYSIOTHERAPISTS AMENDMENT REGULATION 2006

The Minister of Health recently amended the Physiotherapists Regulation 2002 with regards to hand and skin cleaning. The amended regulation provides that hands may be cleaned by using non-water cleansers or antiseptics, whether or not washing facilities involving water and a soap or antiseptic are available.

14. CODE OF CONDUCT

The Board continues to operate within the Code of Conduct, which provides a framework to support and promote the making of ethical decisions in all areas where the Board has a role or function.

15. NEWSLETTERS

Two newsletters were distributed to all registrants in February 2006 and June 2006.

16. BOARD PUBLICATIONS

Publications of the Board, which are available to the public include:

- Policy Statements
 1. *Sexual Misconduct*
 2. *Physiotherapy Students*
 3. *Medicines to be Supplied, Administered or Used by Physiotherapists*
- *Code of Conduct for Board Members*
- *Guidelines for the Application and Removal of Plasters/Casts*
- *Patient Statement of Rights Brochure*
- *Information on the Ian Collier Memorial Scholarship*
- *Frontline Complaints Handling*
- *Getting to Know the Physiotherapists Act 2001*
- *Annual Report of the Board*
- *Guidelines for Examiners and Supervisors of Overseas Trained Physiotherapists*
- *Registration Application Forms*
- *Newsletters*

16.1 Update On The Review And Development Of Board Policies And Guidelines

The Board is currently reviewing/developing the following policies:

- Physiotherapists and sexual misconduct
- Medicines to be sold supplied or used therapeutically by physiotherapists
- Professional conduct
- Acupuncture

The following guidelines are also being reviewed /developed:

- Application and removal of plaster/casts
- Physiotherapists using therapy assistants
- Use of new or non-traditional interventions in physiotherapy
- Documentation in the Physiotherapy Clinical Record
- Standards of supervision – physiotherapy students

17. OVERSEAS TRAVEL

No overseas travel has been undertaken on the Board's behalf during the reporting period.

18. PUBLIC CONTACT

The Board frequently responds to the following requests from the public. Inquiries largely relate to;

- Verification of registration from the public and health funds.
- Registration procedures and eligibility requirements.

The Board is currently reviewing options for delivering this information to its clients.

19 REGISTRATION FEE INCREASES

The Minister for Health in consultation with the Board recently announced physiotherapy registration fee increases, effective from 1 May 2006. The new fees are the first for physiotherapists in NSW in twelve years. The increase is necessary for the Board to fulfill its responsibilities under the Physiotherapists Act 2001. The fees approved are:

Annual renewal	\$100
Registration	\$110
Mutual recognition	\$110
Trans Tasman mutual recognition	\$110
Re-registration	\$100
Late fee	\$150
Temporary registration	\$ 70

20. ADMINISTRATION - MANAGEMENT AND STRUCTURE

The Health Administration Corporation manages the accounts and employs the staff required to administer the Health Professionals Registration Boards (HPRB) created by the following legislation:

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

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

The Boards are self-funding with salaries and associated on-costs paid by the Health Administration Corporation. From 17 March 2006, the staff of the HPRB were transferred to the Government Service and are listed in Chapter 1A of the Public Sector Management Act 2002.

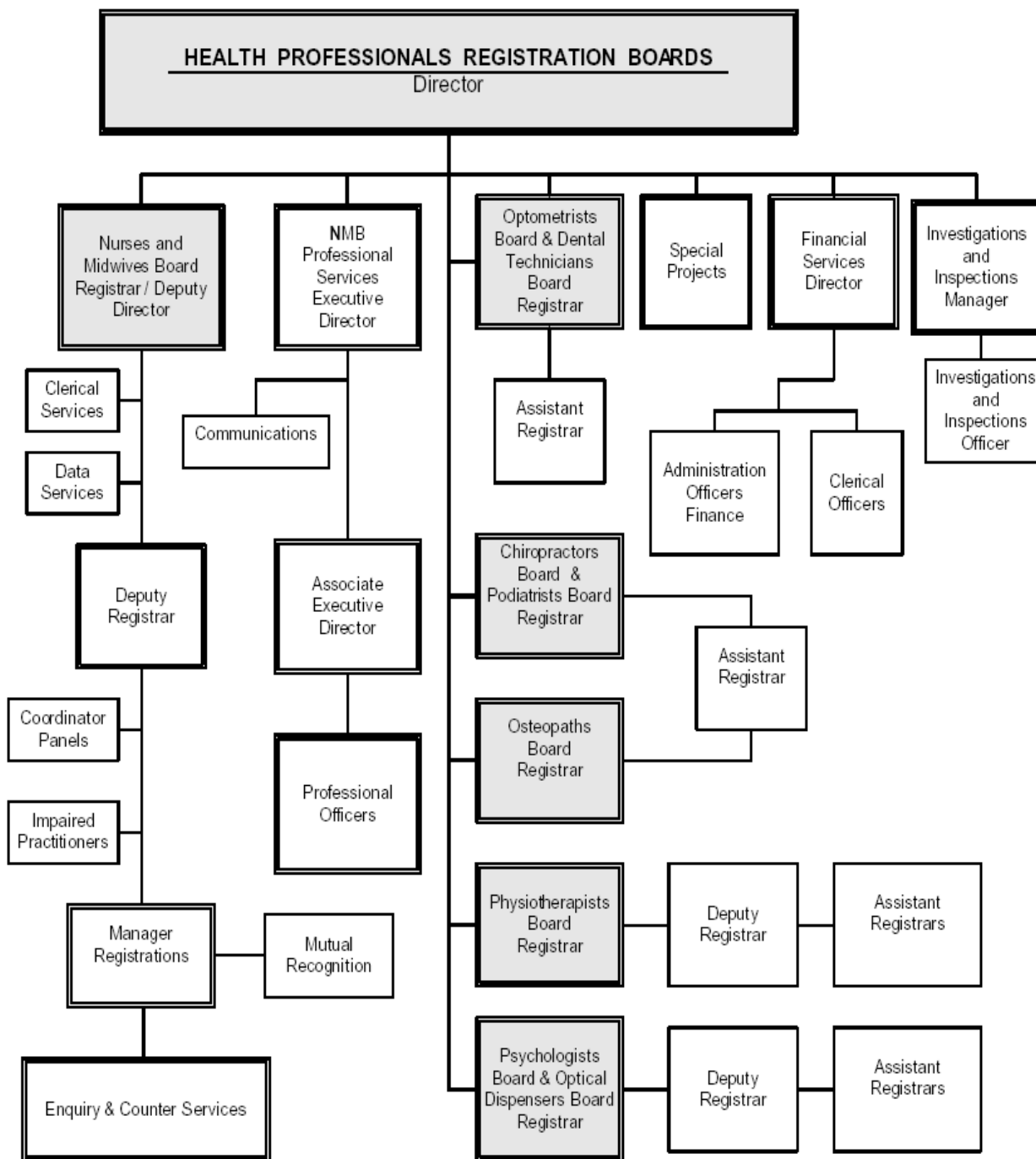
In accordance with legislation, the Health Administration Corporation paid the Boards' accounts from fees received and transmitted to the Corporation. Future expenditure for disciplinary costs, litigation and, where required, the election of Board members, has been taken into account within the Boards'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

The total administrative expenditure for all of the Boards during 2005/2006 was \$8,675,704. In the previous year 2004/2005 the total cost was \$7,443,721.

Staff of the Health Professionals Registration Boards filled the equivalent of 57 full-time positions. For the previous 2 years, staff establishment levels were equivalent to 55 and 53 full-time positions respectively.

As employees of the Corporation, HPRB staff operate within and benefit from the personnel policies of the Department of Health, including occupational practices. The Boards are managed for the Corporation by Mr J Tzannes, Director, and Mr R Dwyer, Deputy Director.

21. ORGANISATIONAL CHART HEALTH PROFESSIONALS REGISTRATION BOARDS



22. NSW DEPARTMENT OF HEALTH CODE OF CONDUCT

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

Staff Training

In keeping with the principles relating to professional standards that are set out in the Code of Conduct, the HPRB provided staff with the opportunity to enhance their skills, knowledge and competence through training courses. During the year, a total of 31 employees attended training at 28 different courses. In summary, approximately 62% of HPRB staff received additional training at a cost of approximately \$284 per staff member.

23. ETHNIC AFFAIRS PRIORITIES STATEMENT

The nine boards administered by the Health Professionals Registration Boards (HPRB), on behalf of the Health Administration Corporation, implement the principles of multiculturalism through two key ethnic affairs strategies and a number of initiatives. Under the provisions of the legislation that established the Boards, the primary responsibility of the boards is protection of the safety of the NSW public by granting registration to appropriately experienced and qualified persons of good standing. Thus, the key strategies for the Boards are:

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

The Boards jointly maintain initiatives developed to assist people from both culturally and linguistically diverse backgrounds, who make contact with the Board. These initiatives include:

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

During the year these key strategies and initiatives have continued to assist the Board's multicultural clients to access the services provided by it. The ongoing relevance and appropriateness of the strategies and supporting initiatives are considered as legislative and policy changes affecting the Board's operations occur.

Overseas Training and Recognition of Qualifications.

The Physiotherapists Registration Board recognises graduate qualifications from the physiotherapy schools in Australia.

Holders of an APC (Australian Physiotherapy Council for Overseas Physiotherapists Inc) final certificate are also recognised.

The Board also grants temporary registration subject to conditions to holders of temporary residents visas and those under the exchange program.

Interpreter and Translation Services

During the year Board clients, who made contact either by telephone, mail, electronic media or in person, were able to access professional interpreters and translation services as required. In addition, HPRB staff members were available to provide assistance in the following languages

Arabic	Polish
Bangladeshi	Romanian
Filipino (Tagalog)	Russian
French	Spanish
German	Turkish
Greek	Ukrainian

24. NSW GOVERNMENT ACTION PLAN FOR WOMEN

Through its Action Plan for Women, the NSW Government has sought to ensure that the principles of equality of access and rights of participation for women are central to the core business of all government agencies. The key objectives of the Action Plan are to eliminate violence against women, to improve the health and quality of life of women and to provide a responsive environment that enables women to participate fully in the economic, social and educational life of society.

One of the ways in which the Government has sought to advance the involvement of women is through its initiative of progressively increasing the number of women members on statutory boards and bodies to 50% board representation. In relation to the HPRB, nominations to boards are made by the Minister and nominating bodies or other mechanisms stipulated by the relevant legislation. Where vacancies occur or when membership nominations are requested for a new board, nominating bodies are advised of the Government's policy regarding female representation. As at 30 June 2006, the Physiotherapists Registration Board currently has 11 members with 8 female

members.

With regard to access to the profession for women, the Board and HPRB are not responsible for influencing the participation levels of women. However, the Board's registration records provide an indication of the number of female registrants at the end of the financial year. At the time of reporting, the register records a total of 5006 female registrants, being 76% of the total registrants, as compared to 4850 female registrants representing 76% for the previous year. It should be noted that these figures vary during the course of the year as the status of registrants alters within the renewal periods.

25. WASTE REDUCTION AND PURCHASING POLICY

The Waste Reduction and Purchasing Policy (WRAPP) introduced by the NSW Government requires all government agencies to implement plans to reduce waste and increase the purchase of recycled content materials. Agencies must also provide advice in their Annual Reports on the progress and achievements of these WRAPP plans.

With regard to its WRAPP plan activities, during the year the HPRB maintained the strategies that were developed to achieve improvements in waste reduction, volumes for recycling of paper products, consumables and office equipment and an increased ratio of consumables containing recycled content.

The following waste avoidance strategies continued to operate during 2005-2006:

- Use of email to communicate within HPRB, with Board members, other personnel and clients, where appropriate;
- Use of recycled paper as message pads and for note taking, extending the life of the material prior to recycling;
- Use of double sided printing where possible;
- Allocation of paper recycling containers at all workstations to divert paper from waste bins and landfill;
- Referral of clients to Board websites as the preferred alternative to supplying hard copy information packages;
- Direction of defunct office equipment for recycling.
- Re-use in-house of components and parts to maintain or extend the life span of current equipment, where possible.

Having relocated to new office premises in the previous reporting period, the HPRB has consolidated its waste management and recycling arrangements throughout the year. This has in part been through liaison with the building's management and involvement in schemes to divert cardboard and recyclable packaging material as well as certain types of beverage containers from the waste stream. The HPRB anticipates participation with other initiatives being developed for the building tenants, which aim to achieve an 80% recycling target for waste from the building.

In summary, for the 2005-2006 financial year, the HPRB:

- Purchased all A4 copy paper with 50% recycled content;
- Recycled more than 90% of its total waste paper;

- Directed 100% of cardboard and packaging materials for recycling;
- Provided “wheelie” bins throughout the office for recycled paper that could not be re-used within the office;
- Maintained desk-side recycling bins at all work-stations to promote active recycling;
- Diverted 90% of toner cartridges to a recycling service.

Over the past year, higher activity levels for the Boards and their associated Committees coupled with an increase in the number of training courses presented by the Boards has resulted in greater quantities of paper and toner cartridges being purchased and subsequently recycled. While it is anticipated that this trend will continue for the coming year, it is also expected that there will be some reduction in the activity rates.

26. FREEDOM OF INFORMATION ACT, 1989

Reports pursuant to the Act were prepared to meet the requirements of the Freedom of Information Act. During the reporting year the Board did not receive any requests.

27. FINANCE & BUDGET

Format

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

Performance

The accounts in respect of the Board’s administrative operating expenditure for the year show expenditure of \$544,614 (after allowing for Education and Research allocation). This compares to the budgeted operating expenditure of \$615,096 as contained in last year’s annual report.

Budget

The Budget in respect of the administrative operation for the period 1 July 2006 to 30 June 2007 is as follows:-

	\$
Income	
Fees	503,415
Interest	<u>20,000</u>
Total	<u>523,415</u>
Expenditure	
Salaries & Associated Staff Costs	356,084
Building Expenses	33,486
Subsistence & Transport	24,458
Members Fees	30,801
Fees for Service	58,606
Post & Communications	30,483

Printing & Stationery	17,298
Plant & Equipment	1,185
Education & Research	20,000
Miscellaneous	13,644
Depreciation	11,777
Total	<u>597,822</u>
Operations (Deficit)	<u>(74,407)</u>

Expenses

The 2006/2007 year's budget includes salary oncost charges which reflect provision for superannuation. The deficit will be comfortably covered by the accumulated funds.

Payments Performance

A selected sample for each quarter of the year provided the following information in respect of the Board's administration operations: -

Quarter	Accounts paid on time		Less Than 30 days overdue (%)	Between 30 to 60 days overdue (%)	More than 90 days overdue (%)
	Target %	Actual %			
September	100.00	60.34	37.55	2.12	0.00
December	100.00	48.45	42.52	8.93	0.00
March	100.00	79.26	12.86	7.37	0.00
June	100.00	31.23	67.80	0.97	0.00

No interest was paid on late payments.

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

Accounts paid on time within each quarter

Quarter	Total Accounts Paid on time	
	Target %	Actual %
September	-	-
December	100.00	100.00
March	100.00	100.00
June	-	-

No interest was paid on late payments.

Investment Performance

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 5.04%p.a. on its daily bank balances. In addition an average rate of interest of 5.51%p.a. was earned on investments held in Negotiable Certificates of Deposit.

Insurance And Risk Management

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

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

Risk Management were as follows:-

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

Annual Report Costs

This year the Board has planned to publish 120 copies of the Annual Report at an approximate cost of \$3.14 per copy (includes GST).



GPO BOX 12
Sydney NSW 2001

INDEPENDENT AUDIT REPORT
PHYSIOTHERAPISTS REGISTRATION BOARD

To Members of the New South Wales Parliament

Audit Opinion

In my opinion, the financial report of the Physiotherapists Registration Board (the Board):

- presents fairly the Board's financial position as at 30 June 2006 and its performance for the year ended on that date, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia, and
- complies with section 41B of the *Public Finance and Audit Act 1983* (the Act) and the *Public Finance and Audit Regulation 2005*.

My opinion should be read in conjunction with the rest of this report.

Scope

The Financial Report and Board's Responsibility

The financial report comprises the balance sheet, income statement, statement of changes in equity, cash flow statement and accompanying notes to the financial statements for the Board, for the year ended 30 June 2006.

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

Audit Approach

I conducted an independent audit in order to express an opinion on the financial report. My audit provides *reasonable assurance* to Members of the New South Wales Parliament that the financial report is free of *material* misstatement.

My audit accorded with Australian Auditing Standards and statutory requirements, and I:

- assessed the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Board in preparing the financial report, and
- examined a sample of evidence that supports the amounts and disclosures in the financial report.

An audit does *not* guarantee that every amount and disclosure in the financial report is error free. The terms 'reasonable assurance' and 'material' recognise that an audit does not examine all evidence and transactions. However, the audit procedures used should identify errors or omissions significant enough to adversely affect decisions made by users of the financial report or indicate that Board members had not fulfilled their reporting obligations.

My opinion does *not* provide assurance:

- about the future viability of the Board,
- that it has carried out its activities effectively, efficiently and economically, or
- about the effectiveness of its internal controls.

Audit Independence

The Audit Office complies with all applicable independence requirements of Australian professional ethical pronouncements. The Act further promotes independence by:

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



M P Abood, CPA
Director, Financial Audit Services

SYDNEY
17 November 2006

**PHYSIOTHERAPISTS REGISTRATION BOARD
YEAR ENDED 30 JUNE 2006**


STATEMENT BY MEMBERS OF THE BOARD

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

- 1 The accompanying financial statements exhibit a true and fair view of the financial position of the Physiotherapists Registration Board as at 30 June 2006 and transactions for the year then ended.
2. The statements have been prepared in accordance with the provisions of Australian Accounting Standards, Urgent Issues Group Interpretations, the Public Finance and Audit Act, 1983, the Public Finance and Audit (General) Regulation, 2005, and the Treasurer's Directions.

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





**PHYSIOTHERAPISTS REGISTRATION BOARD
INCOME STATEMENT**

FOR THE YEAR ENDED 30 JUNE 2006

	Notes	2006 \$	2005 \$
Revenue			
Registration Fees		331,300	323,230
Interest	3	40,356	46,178
Total Revenue		371,656	369,408
Expenses			
Operating Expenses	11(a)&(b)	524,614	457,181
Education & Research	12	16,159	12,103
Total Expenses		540,773	469,284
Profit/(loss) for the year		(169,117)	(99,876)

The Income Statement should be read in conjunction with the accompanying notes.

PHYSIOTHERAPISTS REGISTRATION BOARD

BALANCE SHEET AS AT 30 JUNE 2006

	Notes	2006 \$	2005 \$
Current Assets			
Cash and Cash Equivalents	4	559,406	705,784
Receivables	5	2,553	7,925
Total Current Assets		561,959	713,709
Non Current Assets			
Furniture and Fittings	6(a)	46,548	56,149
Plant and Equipment	6(a)	1,214	2,138
Total Non Current Assets		47,762	58,287
Total Assets		609,721	771,996
Current Liabilities			
Payables	7	35,453	32,706
Fees in Advance		157,837	152,257
Provision for Personnel Services	6(b)	24,326	25,811
Total Current Liabilities		217,616	210,774
Total Liabilities		217,616	210,774
Net Assets		392,105	561,222
Equity			
Accumulated Funds	8	392,105	561,222

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

PHYSIOTHERAPISTS REGISTRATION BOARD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2006

	Notes	2006 \$	2005 \$
Total Income and Expense Recognised Directly in Equity		-	-
Profit/(Loss) for the year		(169,117)	(99,876)
		<hr/>	<hr/>
Total Income and Expense Recognised for the Year		(169,117)	(99,876)
		<hr/>	<hr/>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

PHYSIOTHERAPISTS REGISTRATION BOARD

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2006

	Notes	2006 \$	2005 \$
Cash flows from operating activities			
Receipts			
Fees and other income		339,385	326,527
Interest received		43,225	43,217
GST receivable		-	2,455
Payments			
Operating Expenses		(527,943)	(468,504)
Net cash flows from operating activities	9	(145,333)	(96,305)
Cash flows from investing activities			
Payments for plant and equipment		(1,045)	(62,739)
Proceeds from sales of plant and equipment		-	-
Net Cash Flows from investing activities		(1,045)	(62,739)
Net increase/(decrease) in cash held		(146,378)	(159,044)
Cash and cash equivalents at the beginning of the financial year		705,784	864,828
Cash and cash equivalents at the end of the financial year	4	559,406	705,784

The Cash Flow Statement should be read in conjunction with the accompanying notes.

PHYSIOTHERAPISTS REGISTRATION BOARD

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

1. ACCOUNTING POLICIES

a. Reporting Entity

The Physiotherapists Registration Board as a reporting entity performs the duties and functions contained in the *Physiotherapists Registration Act 1945*. The Board's financial affairs are administered by the Health Administration Corporation. These financial statements have been authorised for issue by the Board on 15 November 2006.

b. Basis of Preparation

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

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

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

c. Statement of Compliance

The Board's financial report complies with Australian Accounting Standards, which include the Australian equivalents to International Financial Standards (AEIFRS). This is the first financial report prepared based on AEIFRS and comparatives for the year ended 30 June 2005 have been restated accordingly, except as stated below.

In accordance with AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards and Treasury Mandates, the date of transition to AASB 132 Financial Instruments: Disclosure and Presentation and AASB 139 Financial Instruments: Recognition and Measurement was deferred to 1 July 2005. As a result, comparative information for these two Standards is presented under the previous Australian Accounting Standards which applied to the year ended 30 June 2005.

Reconciliations of AEIFRS equity and surplus or deficit for 30 June 2005 to the reported in the previous AGAAP 2004/2005 financial report are detailed in Note 20.

PHYSIOTHERAPISTS REGISTRATION BOARD

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

d. Financial Instruments Accounting Policy

Cash and cash equivalents are measured at fair value with interest revenue accrued as earned such that the fair value is reflected at no less than the amount payable on demand. Receivables are not quoted in an active market and are measured at fair value. This accounting treatment is identical to AGAAP which was the basis of preparation figures for 2004/05.

e. Capitalisation Thresholds

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

f. Income Recognition

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

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

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

g. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where that amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

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

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

h. Insurance

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

PHYSIOTHERAPISTS REGISTRATION BOARD

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

i. Acquisitions of Assets

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

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

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

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

j. Impairment of Property, Plant and Equipment

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

k. Maintenance

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

l. Receivables

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

PHYSIOTHERAPISTS REGISTRATION BOARD

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

m. Payables

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

n. Depreciation

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

Depreciation rates used are as follows:

Equipment 25%
Furniture and Fittings 16%

o. Accounting standards issued but not yet operative

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

- AASB 7 – Financial Instruments: Disclosure (issued August 2005)
- AASB 119 – Employee Benefits (issued December 2004)
- AASB 2004-3 – Amendments to Australian Accounting Standards (issued December 2004)
- AASB 2005-1 – Amendments to Australian Accounting Standards (issued May 2005)
- AASB 2005-5 – Amendments to Australian Accounting Standards (issued June 2005)
- AASB 2005-9 – Amendments to Australian Accounting Standards (issued September 2005)
- AASB 2005-10 – Amendments to Australian Accounting Standards (issued September 2005)
- AASB 2006-1 – Amendments to Australian Accounting Standards (issued January 2006)

The initial application of these standards will have no impact on the financial results of the Board. The Standards are operative for annual reporting periods beginning on or after 1 January 2006.

PHYSIOTHERAPISTS REGISTRATION BOARD

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

2. FUNDS FOR EDUCATION AND RESEARCH PURPOSES

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

The Minister for Health may determine that a set amount out of the fees received from Physiotherapists be transferred to the Education and Research Account. In 2005/2006 an amount of \$20,000 was transferred (\$20,000 in 2004/2005).

3. INTEREST

	2006	2005
	\$	\$
Interest Income	<u>40,356</u>	<u>46,178</u>

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

The average interest rate earned for the year was:

Special interest arrangement 5.04%p.a. (4.83% in 2004/2005)

4. CASH AND CASH EQUIVALENTS

	2006	2005
	\$	\$
Cash at Bank	359,406	205,784
Negotiable Certificates of Deposit	<u>200,000</u>	<u>500,000</u>
Total	<u>559,406</u>	<u>705,784</u>

PHYSIOTHERAPISTS REGISTRATION BOARD

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

5. RECEIVABLES

	2006	2005
	\$	\$
Interest receivable	2,553	5,420
GST Entitlement	-	2,505
Total	<u>2,553</u>	<u>7,925</u>

6. (a) Furniture and Fittings

Plant and Equipment

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

(a) Provision for Personnel Services

Relates to the Annual Leave Provision.

7. PAYABLES

	2006	2005
	\$	\$
GST	94	94
Scholarships	-	-
Salaries and Oncosts	22,006	22,316
General Purchases	13,353	10,296
Total	<u>35,453</u>	<u>32,706</u>

8. ACCUMULATED FUNDS

	2006	2005
	\$	\$
Total accumulated funds at the beginning of the year	561,222	661,098
Profit/(Loss) for the year	(169,117)	(99,876)
Total accumulated funds at the end of the year	<u>392,105</u>	<u>561,222</u>

PHYSIOTHERAPISTS REGISTRATION BOARD

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

9. NOTES TO THE CASH FLOW STATEMENT

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

	2006	2005
	\$	\$
Profit/(Loss) for the year	(169,117)	(99,876)
Depreciation	11,570	7,427
(Increase)/Decrease in receivables	5,373	(3,011)
(Decrease)/increase in Provision for Personnel Services	(1,485)	5,399
(Decrease)/Increase in payables	2,746	(12,046)
Increase/(decrease) in fees in advance	5,580	5,802
Net cash provided by/(used in) operating activities	<u>(145,333)</u>	<u>(96,305)</u>

9.2 For the purposes of the Cash Flow Statement, cash and cash equivalents include cash in the Bank and investments in Negotiable Certificates of Deposit with the Commonwealth Bank.

10. EXPENDITURE MANAGED THROUGH THE HEALTH ADMINISTRATION CORPORATION

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

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

Details of transactions accounted for through the Health Administration Corporation are as follows:

PHYSIOTHERAPISTS REGISTRATION BOARD

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

11. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

	2006	2005
	\$	\$
Operating Expenses		
(a) Personnel Services		
Salaries & Associated Staff Costs	313,406	286,360
(b) General Expenses		
Building Expenses	42,750	27,719
Subsistence & Transport	23,792	19,452
Members Fees	29,962	22,154
Fees for Service	51,704	51,151
Post & Communications	29,653	15,510
Printing & Stationery	16,827	17,900
Plant & Equipment	1,153	5,627
Miscellaneous	13,272	9,313
Audit Fees (allocation)	2,095	1,995
Total General Expenses	211,208	170,821
Total Operating Expenses	524,614	457,181

12. EDUCATION AND RESEARCH EXPENSES

	2006	2005
Expenses	\$	\$
Scholarships	7,238	8,480
Refresher Course	3,502	1,623
Survey	1,450	-
Website	469	-
Analysis	3,500	2,000
Total	16,159	12,103

PHYSIOTHERAPISTS REGISTRATION BOARD

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

13. EDUCATION AND RESEARCH ACCOUNT

Activity on the Education and Research Account during 2005-06 is detailed below:

	2006 \$	2005 \$
Opening Bank Balance	189,446	170,931
Revenue		
Transfer from Operating Account	20,000	20,000
Revenue	9,558	10,618
Total Revenue	29,558	30,618
Expenses	16,159	12,103
Closing Bank Balance	202,845	189,446

14. FINANCIAL INSTRUMENTS

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

In accordance with Australian Accounting Standard AAS33, information is disclosed regarding interest rate risk and credit risk of financial instruments. All amounts are carried in the accounts at net fair value which is considered to be the same as the carrying amount in the balance sheet.

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

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

	2006 \$	2005 \$
Cash at floating interest rates	359,406	205,784
Negotiable Certificates of Deposit at fixed rates	200,000	500,000
Receivables at non-interest bearing	2,553	7,925
Payables at non interest bearing	35,453	32,706

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

PHYSIOTHERAPISTS REGISTRATION BOARD

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

15. CONSULTANCY CHARGES

The Health Administration Corporation arranges for consultancy services on behalf of the boards it administers. During 2005/2006 no consultancy costs were incurred (\$11,264 out of Administration Funds in 2004/2005).

16. SUBSEQUENT EVENTS

None to report.

17. CONTINGENT LIABILITIES

None to report

18. COMMITMENTS

	\$ 2006	\$ 2005
Rental Charges		
Less than 1 year	35,592	30,198
Between 1 and 5 years	126,673	118,933
Later than 5 years	-	-
Total	162,265	149,131

The total commitments for 2005-06 include input tax credits of \$14,751 (\$13,557 in 2004-05).

19. BANK ACCOUNTS

The Board operates two bank accounts:

	\$ 2006	\$ 2005
Operating Account*	156,561	16,338
Education and Research Account	202,845	189,446
	359,406	205,784

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

During the year \$20,000 (\$20,000 in 2004-05) was transferred from the operating account to the Education and Research Account (Refer Note 13).

PHYSIOTHERAPISTS REGISTRATION BOARD

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

20. IMPACT OF ADOPTING AUSTRALIAN EQUIVALENTS TO IFRS

The Physiotherapists Board has applied the Australian Equivalents to International Financial Reporting Standards (AEIFRS) from 2005/2006.

The Physiotherapists Board has determined the key area where changes in accounting policies impact the financial report. Some of these impacts arise because AEIFRS requirements are different from previous AASB requirements (AGAAP). Other impacts arise from options in AEIFRS. To ensure consistency at the whole of government level, NSW Treasury has advised agencies of options it has mandated for the NSW Public Sector. The impacts disclosed below reflect Treasury's mandates and policy decisions.

The impacts of adopting AIEFRS on total equity and surplus/(deficit) as reported under previous AGAAP are shown below. There are no material impacts on the Board's cash flows.

Reconciliation of equity under previous Standards (AGAAP) to equity under AEIFRS:

	\$ 30 June 05	\$ 1 July 04
Total equity under AGAAP	561,222	661,098
Total Equity under AEIFRS	561,222	661,098

Reconciliation of surplus/(deficit) under previous standards (AGAAP) to profit/(loss) under AEIFRS:

Year ended 30 June 2005

	\$
Surplus/(deficit) under AGAAP	(99,876)
Profit/(loss) under AEIFRS	(99,876)

End of Audited Financial Statements

INDEX

Subject	Page Number
Access	1
Administration - Management And Structure	13
Aims And Objectives	1
Attendance At Meetings	3
Australian Physiotherapy Council Activities 2005-2006	8
Board Publications	11
Charter	1
Code Of Conduct	11
Committees Of The Board	3
Ethnic Affairs Priorities Statement	15
Finance & Budget	18
Freedom Of Information Act, 1989	18
Human Resources	3
Management And Structure	2
Membership	2
Mutual Recognition Of Health Occupations	7
Newsletters	11
NSW Department Of Health Code Of Conduct	15
NSW Government Action Plan For Women	16
Organisational Chart Health Professionals Registration Boards	14
Overseas Travel	12
Physiotherapists Amendment Regulation 2006	11
Physiotherapists Tribunal	8
Physiotherapy Education And Research Projects	10
Physiotherapy Standards Advisory Committee	8
Public Contact	12
Registration Fee Increases	12
Registrations	5
Representation On External Advisory Committees	11
Special Board Meeting	7
Summary Review Of Operations	5
Waste Reduction And Purchasing Policy	17