



**VETERINARY SURGEONS BOARD
OF SOUTH AUSTRALIA**

ANNUAL REPORT

2006/07



VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

To the Hon Rory McEwen MP
Minister for Agriculture, Food and Fisheries

In accordance with the Public Sector Management Act 1995, Section 66, and the Veterinary Practice Act 2003, Section 25, I present the Annual Report of the Veterinary Surgeons Board of South Australia for the 2006/07 financial year.

Paul Douglas Leadbeter LLM
Presiding Officer
Veterinary Surgeons Board of SA

30 September 2007

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SECTION ONE

PRESIDING OFFICER'S REPORT

The 2006/07 year has seen the bedding down of the Veterinary Practice Act 2003, proclaimed in September 2005. New requirements under the Act included the listing of Veterinary Services Providers, as well as a listing of veterinary surgeons with a financial interest in prescribed veterinary services or products. These veterinary surgeons are required to advise their clients if referring clients to services or products in which they have a financial interest. Other changes to the Act include the need for veterinarians to declare their fitness to practice at the time of registration and renewal of registration; and advising the Board about the amount of Continuing Professional Development they undertake each year.

The Board has continued to promote these changes across the profession, and during 2006/07 it held its first meeting with rural practitioners. The new Act was a key discussion point, along with issues of concern to rural veterinarians. Over 20 registered veterinarians from across South Australia attended the meeting in Clare, and the Board will continue to organize regular meetings with this sector of the profession.

There was again a drop in the number of complaints made to the Board in 2006/07, and it is interesting to note that over the last 5 years, the number of complaints has continued to decrease even though the number of registered veterinarians has increased. It is difficult to find an explanation for this, though the Board understands other registration bodies in other States have a similar experience. As in past years, a small number of complaints were regarded as very serious matters by the Board. Many complaints highlighted the importance of good communication skills and the problems encountered when such skills are not exercised.

A new direction for the Board during 2006/07 was its co-operation with the Australian Veterinary Association's (AVA) newly established Committee to assist veterinarians who graduated from overseas universities with degrees not recognized in Australia. These candidates must pass the National Veterinary Examination (NVE) to be registered to practice in Australia. Though only in its first year, the Committee meets regularly with NVE candidates and has assisted them with text books, tutorials and professional and social support mechanisms. I wish to acknowledge the AVA, and in particular the work of Dr Andrew Carter, Dr Robert Baker and Dr Julia Nicholls, OAM with this Committee.

Financially, the Board accrued its first cash surplus for a number of years. Though modest, it is important to maintain this direction as the Board will be financially disadvantaged when national registration becomes operational. National recognition of registration is not expected to occur within the next 2 years, but the Board continues to work co-operatively with the national body to progress this important direction for the profession.

During the coming year the Board will continue to meet with the profession, respond to their issues of concern, and promote the importance of high standards and ethical practice across the profession. It will also develop processes to ensure veterinarians are fit to practice, and the Board's aim will be to facilitate the rehabilitation and return to practice of the veterinarian in a way which is consistent with the public interest.

The Board has continued to work collaboratively throughout this year and I wish to acknowledge the hard and often unrecognised work of all of its members and Deputy Members together with the invaluable support on a day to day basis provided by the Registrar, Ms Sue Millbank and the Assistant to the Registrar, Ms Alison Fulwood. The Board is fortunate to have the administrative support of Ms Millbank and Ms Fulwood who, in addition to ensuring that the Board runs smoothly, also provide the first point of call to members of the public and the veterinary profession. Their reasonable and empathetic approach when dealing with enquiries and complaints in circumstances which are often tense and emotionally charged is commendable and of great assistance to the Board. They also have the task of drafting the various policy initiatives endorsed by the Board as guidelines for the profession for which the Board is extremely grateful. I have pleasure in presenting the Annual Report for 2006/07.

Paul Douglas Leadbeter LLM
Presiding Officer
Veterinary Surgeons Board of SA

REGISTRAR'S REPORT

Operationally, the number of complaints received by the Board decreased to 25 during the 2006/07 financial year. This was a reduction of 5 complaints from the 30 complaints received in the previous financial year. The number of veterinarians on the Register in 2006/07 was 636, a slight increase over the 622 from the previous financial year.

2006/07 was the first full year of operation of the Veterinary Practice Act 2003. As such, it was also the first year that Veterinary Services Providers were listed, along with the financial interests of veterinarians with an interest in prescribed veterinary services and products. All veterinarians were informed about these requirements of the Act, and the information was collected from relevant veterinary surgeons.

Some attention was given to policy development during the year. Firstly, the Board endorsed a Complaints framework. This document is a 'work in progress', and provides a framework for the classification of complaints not referred to the Crown Solicitor's Office. It also defines the various levels of seriousness of these complaints, provides broad guidelines when assessing complaints and incorporates the outcomes which may be expected from the various categories of complaints.

In addition, a Guideline on employing New Graduates was drafted. Comments were sought from the profession, the Australian Veterinary Association (AVA) and Guild Insurance, and the final document was endorsed by the Board. The development of the Guideline was consistent with the Australasian Veterinary Boards Council (AVBC) decision in 2006 on employing new graduates.

Furthermore, the Board endorsed Guidelines on Confidentiality and Disclosure. This Guideline assists the members of the profession when making decisions on when it is appropriate to maintain confidentiality and when it is appropriate to disclose information to third parties.

In 2007/08, the Board will complete revisions to the Hospital Standards, and continue to work on the development of mechanisms to assist impaired veterinarians to return to practice. This will underpin the legislative requirements of the Veterinary Practice Act 2003 in relation to 'fitness to practice'.

The Office also received many requests for advice on a range of diverse topics throughout the year from both the public and profession.

Sue Millbank
Registrar
Veterinary Surgeons Board of SA

SECTION TWO

ORGANISATION OF THE AGENCY

AS AT 30 June 2007 THE BOARD CONSISTED OF THE FOLLOWING MEMBERS:

		Attended/out of	Term of office expires:
Chairperson:	LEADBETER, Paul Douglas, LLM	11/11	30/09/08
Deputy:	JASINSKI, Helena Alide, LLB	00/00	30/09/08
Members:	McNICHOLL, Jane Eleanor, MVB	05/05	31/12/09
	MUNCHENBERG, Christopher John, BSc, BVMS	08/11	08/09/07
	RADOSLOVICH, Helen, BSc (Ma)(Hons)	08/11	30/09/08
	BAKER, Robert Marshall, BVSc, MSc, MAgSc	08/11	05/03/09
	CARTER, Andrew Wallace, BVSc, DVD	09/11	30/09/08
	STEEL, Adele Lea	06/11	14/09/08
Deputy Members:	DOUBE, Andrew John, BVSc	00/00	31/12/09
	WESTON, Jennifer Anne, BSc, BVMS	01/03	08/09/07
	COUNIHAN, John	02/03	04/05/08
	DICKASON, Celia-Jane BVSc	03/03	05/03/09
	McBRYDE, Ian David Balfour, BSc, BVMS	00/02	30/09/08
	PETERS, Mark David, BSc, PhD Grad Dip Bus	01/05	14/09/08

The Chairperson is a solicitor, Dr Carter is the Australian Veterinary Association (AVA) nominee, Dr Baker is from the Department of Primary Industries, Dr McNicholl is the large animal/rural veterinarian, Dr Munchenberg is the small animal/metropolitan veterinarian, Ms Radoslovich is a layperson on the Board, and Ms Steel is a layperson with a specific interest in animal welfare.

LEGISLATION, FUNCTIONS AND OBJECTIVES OF THE BOARD

The Board administers the legislation governing the profession, which in September 2005 became the Veterinary Practice Act 2003. In accordance with this, it maintains three Registers. These are:

1. The Register of persons qualified to practise veterinary surgery
2. The Register of persons entitled to be registered as Veterinary Specialists
3. The Register of veterinary surgeons removed from the Register as a result of disciplinary procedures

The Board also maintains a list of Veterinary Services Providers. Veterinary Services Providers are defined as non-veterinary surgeons providing veterinary treatment through a veterinary surgeon. Furthermore, the Board maintains a list of veterinary surgeons and their relatives who have a business interest in prescribed veterinary products or services; and a list of accredited Hospitals in South Australia.

The function of the Board is to regulate the practice of veterinary surgery in South Australia, and to consider complaints. Its objective is to protect consumers and animals by maintaining a high standard of veterinary practice within the State. The consumer market is wide ranging, covering owners and breeders of domestic pets, animals in sport and recreation, import/export markets, public health and research.

SECTION THREE

OPERATIONS

MEETINGS

The Board met **11** times during the year for monthly meetings (the first Thursday of each month except January), and additionally various members/deputy members met as part of a Tribunal to hear formal proceedings.

In September 2006, the Board arranged a meeting with rural veterinarians. This was the first time such a meeting had been organised. Over 20 veterinarians based in rural locations around South Australia attended the meeting. Information was provided about the recently proclaimed Veterinary Surgeons Act 2003; and feedback was received from rural veterinarians on issues of interest.

THE REGISTERS

At 30 June 2007 the role consisted of **636** registrants.

This was made up of:

481	Primary Registrations
105	Secondary Registrations (the primary place of practice is in another Australian state or territory)
10	Limited registrations
40	Non-practising veterinarians

17 of the above registrants are also on the Specialists Register.

There are no veterinary surgeons on the Removed Register as at 30 June 2007.

NEW REGISTRATIONS

During the 2006/07 financial year, **85** applicants were granted registration by the Board. **63** registrations were new registrations, while the remaining registrations were reinstatements to the Register, or limited registrations. Of the **63** new registrations, applicants had obtained their veterinary qualifications from universities in the following countries:

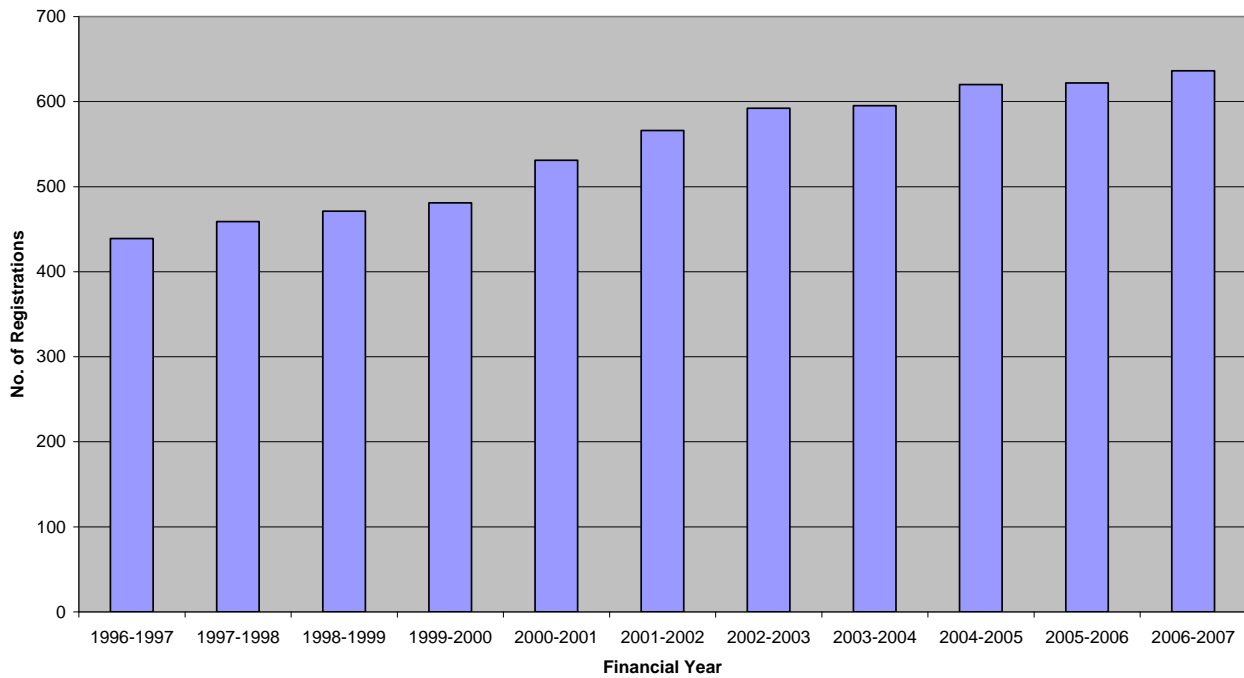
Australia	37	United Kingdom	12
New Zealand	2	South Africa	9
United States	1	Philippines	1
Canada	1		

The **37** applicants who obtained their veterinary degrees in Australia studied at the following universities:

University of Sydney	7	University of Queensland	11
University of Melbourne	6	Murdoch University	13

The following chart overviews the total number of Registrations from 1996/97 until 2006/07.

Registrations per Financial Year



VETERINARY SPECIALISTS

17 Veterinary Surgeons were registered as Specialists as at 30 June 2007 in the following branches:

Veterinary Ophthalmology		1
Veterinary Pathobiology		2
Veterinary Pathobiology	General and Anatomic Pathology	1
Veterinary Pathobiology	Microbiology	1
Veterinary Pathology	General/Anatomical & Clinical Pathology	1
Veterinary Pathology		1
Veterinary Pathobiology	Anatomical Pathology	1
Veterinary Radiology		2
Veterinary Surgery	Equine Surgery	2
Veterinary Surgery	Small Animal Surgery	1
Animal Behaviour		1
Veterinary Pathobiology	General & Anatomic Pathobiology	1
Veterinary Pathology	Anatomic Pathology	1
Veterinary Medicine	Canine Medicine	1

VETERINARY SERVICES PROVIDERS

31 veterinary services providers were listed as at 30 June 2007. In accordance with Sections 50/51 of the Veterinary Practice Act 2003 Veterinary Services Providers must provide the Board with required information. Veterinary Services Providers are defined as non-veterinary surgeons providing veterinary treatment through a veterinary surgeon.

2006/07 was the first full 12 month period where Veterinary Services Providers were required to provide information about their service to the Board. Information which the Board is required to keep for Veterinary Services Providers includes:

- Name and address of the Veterinary Services Provider
- Premises at which the veterinary services are provided
- Names of veterinary surgeons providing veterinary treatment
- Persons in authority for the Veterinary Services Provider

The listing is available for inspection in the Office of the Registrar.

VETERINARY HOSPITALS

Division 4 of the Veterinary Practice Act 2003 enables the Board to accredit veterinary hospitals. The Board encourages practices to apply for Hospital accreditation, as this has the effect of raising the standard of veterinary practice in South Australia.

The Board approved **2** new Veterinary Hospitals during 2006/07. As at 30 June 2007 there were **25** approved Veterinary Hospitals.

Hospitals carrying current accreditation with the *Australian Small Animal Veterinary Association (ASAVA)* are automatically approved by the Board. There are currently **6** hospitals in this state with ASAVA accreditation.

All other veterinary hospitals must be inspected once every three years, and/or six months after a change of ownership to maintain accreditation. Inspection is done by a Hospital Inspector appointed by the Board.

During 2006/07, the Board withdrew accreditation from one veterinary hospital. Accreditation for this premise was subsequently re-instated after the conditions imposed by the Board for accreditation had been fulfilled.

Hospital Inspectors must be appointed by the Board. In 2006/07, three Hospital Inspectors were appointed. They were:

Dr John Hamilton

Dr Andrew Doube

Dr Jennifer Weston

PRESCRIBED BUSINESS INTERESTS

The Veterinary Practice Act 2003 requires veterinary surgeons to inform clients about potential conflicts of interest when referring clients to veterinary services or products where the veterinary surgeon has a financial interest. Veterinary Surgeons are also required to declare their financial interests in these products or services to the Board.

The list of veterinary surgeons declaring their interests in veterinary products or services is kept in the Office of the Registrar.

SECTION FOUR

COMPLAINTS

The Board has a statutory responsibility to investigate complaints. It plays a major role in consumer protection and community service, protecting both the profession and the public by maintaining high standards of competence and conduct.

The complaint process usually involves seeking information from the complainant, and often involves directing the complainant back to the veterinarian in the first instance, if they have not discussed their complaint with him/her. For complaints of a minor nature, if this does not resolve the issue, the Registrar may become involved and mediate an outcome. If this does not resolve the complaint, or if the complaint is of a more serious nature, a formal complaint will be lodged and investigated. The most serious complaints that allege professional misconduct or negligence may be referred directly to the Crown Solicitor's Office for investigation.

Once the complaint has been lodged, a report from the veterinary surgeon concerned is sought. Other veterinary surgeons involved in the matter will also be asked to provide a report. The report from the veterinary surgeon who is the subject of the complaint is then sent to the complainant for comment. In particular, comments from the complainant are sought on any matters of fact or evidence. The Board sitting at the time of a Board meeting then considers the complaint.

The Australian Veterinary Association Ltd Code of Professional Conduct is used as the benchmark in all matters of conduct.

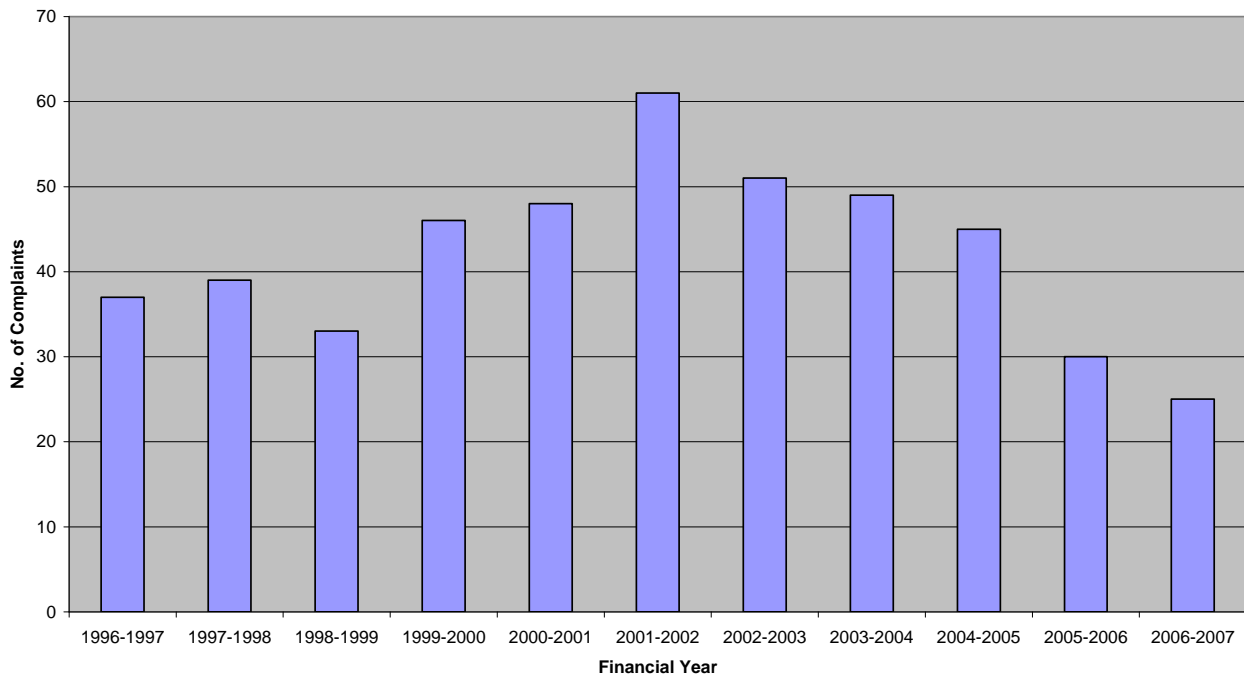
The fundamental principals of the Code of Conduct are:

- The primary concern of the profession is for the welfare of the animals.
- All work performed by veterinarians is to a standard of competence acceptable to their peers.
- Veterinarians, individually, act to promote cohesion within the profession and the trust of the profession by the general public.
- No personal advantage is sought to the detriment of a professional colleague.

During 2006/07, the length of time taken to resolve complaints was recorded. The finalization date was taken from the date of the last correspondence for the complaint. The average length of time taken to resolve complaints was 58.3 working days. The longest time was 141 working days, and the shortest was 37 working days. (Complaints remaining unresolved as at 30 June 2007 were excluded from these calculations.)

The following chart shows the number of complaints received and dealt with by the Board over a 10 year period. The peak during this period was in 2001/02, when 61 complaints were received. Since then the number of complaints have gradually declined, and this trend continued during 2006/07 with 25 complaints received.

Complaints per Financial Year



COMPLAINTS SUMMARY 2006/07

During 2006/07, 25 new (written) complaints were brought before the Board. Of those:

➤ **2 cases were referred to the Crown Solicitor**

One complaint is being investigated for formal prosecution; the other remains with the Crown Solicitor depending upon the finalisation of a Tribunal hearing against the veterinary surgeon.

➤ **2 complaints were brought against lay people**

Non-registered persons reported to the Board for carrying out acts of veterinary treatment are advised of the potential to breach legislation, not only the Veterinary Practice Act, but also the Prevention of Cruelty to Animals Act, the Controlled Substances Act and the Livestock Act. Continuing to carry out such acts may result in the Board laying charges in order to protect the community. One of the complaints against laypersons was withdrawn; the other involved insufficient evidence to proceed further. Nevertheless the layperson involved was fully informed about requirements of the various Acts and the penalties which apply for breaching the Veterinary Practice Act 2003.

➤ **1 complaint involved attendance before the Board**

The Board required the attendance of one veterinary surgeon to give further explanation of the events surrounding the complaint. The substance of the complaint was not found, but the veterinary surgeon was reprimanded for failing to keep adequate records and not fully assisting the Board in its enquiries.

➤ **2 complaints were withdrawn**

One complaint was withdrawn by the complainant as they did not wish to proceed after reading the report from the veterinarian; the other complaint was withdrawn because further information from the complainant was not forthcoming.

➤ **10 complaints were determined as having no case**

These matters involved medical treatment, where the treatment was found to be correct. Sometimes, these complaints may also involve communication difficulties between the complainant and the veterinary surgeon.

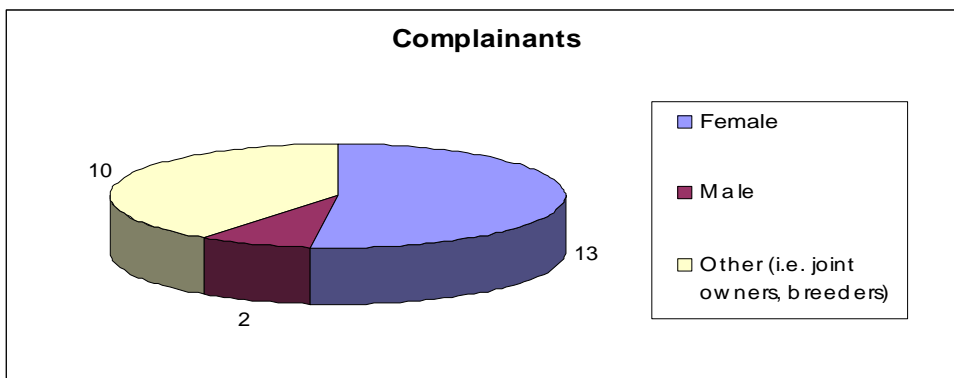
➤ **6 complaints involved the preparation of a formal report**

A formal report indicates that the veterinarian was informed that the matter could have been handled better, or that a mistake was made though it was not considered serious enough to be negligent. Six separate veterinarians were involved in these complaints. In some instances, the veterinarians were required to demonstrate to the Board that their practice has changed in order to avoid future problems.

➤ **2 complaints were profession to profession**

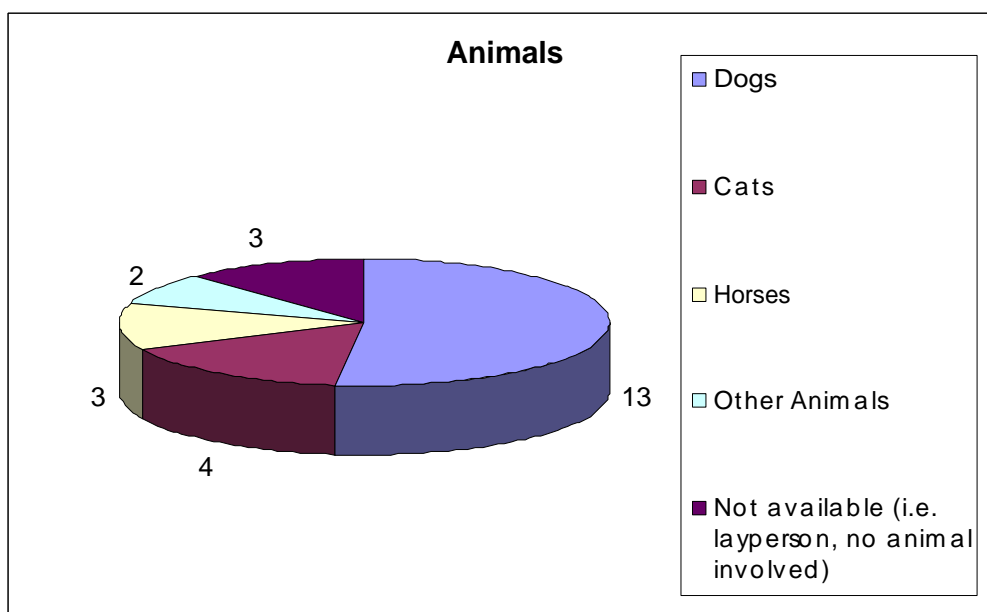
Complainants

From the 25 complaints, 13 complainants were female, while 2 were male. The remaining complainants were identified as the owner of the animal, which may include breeders or joint owners.

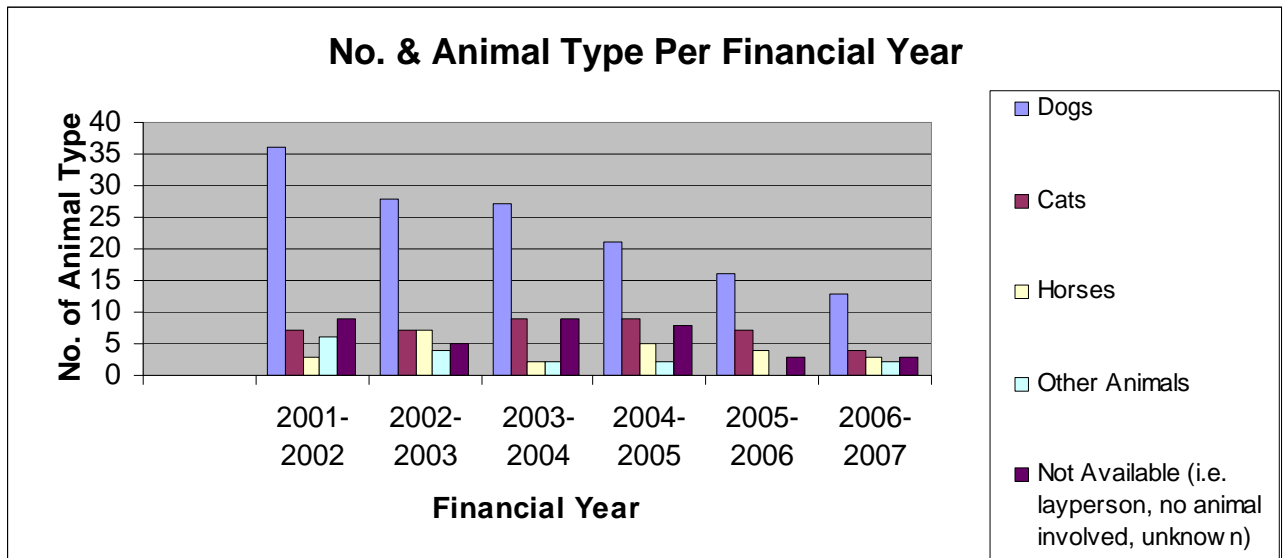


Animals

Dogs were the main animals subject of complaints (13), followed by cats (4) and horses (3), birds (1 complaint involving 4 birds), and rabbits (1). Animals were not involved in the remaining 3 complaints.



Dogs have consistently been the animal involved in a significant number of complaints to the Board over the last 5 years, and the 2006/07 year was no exception as indicated by the graph below.



TRIBUNALS

During 2006/07, one Tribunal was convened. This was for a complaint lodged the previous year. The Tribunal was convened in March 2007 and found that the veterinary surgeon was guilty of unprofessional conduct. The Tribunal imposed a penalty including permanent disqualification from registering as a veterinary surgeon in South Australia, and a fine of \$5,000.

SECTION FIVE

PUBLICATIONS

The Board produced 2 editions of its Newsletter during 2006/07, which were distributed to all registered veterinary surgeons.

Copies of the *Register of Veterinary Surgeons* is available for a fee.

The list of Veterinary Services Providers is available from the Office of the Registrar, as well as the list of Prescribed Business Interests of registered veterinarians.

The Board has a website, www.vsbsa.org.au, which is updated regularly.

SECTION SIX

FUTURE DIRECTIONS FOR 2007/08

The Australasian Veterinary Boards Council (AVBC) met in May 2007, and re-considered the development of a model of national recognition of registration for the veterinary profession. The Board will continue to monitor the development of this national issue over the next 12 months. The Board's particular interest is in ensuring that smaller states, such as South Australia, are not disadvantaged by the development of a national model to recognise registration, while maintaining support for the concept.

The Board is working towards a system of on-line renewal of registration in 2007/08. Renewal of registration takes place in December of each year (for registration the following year), and providing an option so that veterinarians can choose to renew their registration on-line will benefit both veterinarians and the Board. On-line renewals should save time and give veterinarians an immediate return if the information submitted in their renewal is complete and correct.

During 2007/08, the Board will develop policies and procedures to deal with health issues for veterinarians, where serious health problems may impact on their capacity to practice. During this financial year, the Board has obtained information from other professional Boards both within South Australia and interstate, and will consider and adopt policies and practices on this important matter over the next 12 months. The Board has not recently been made aware of any examples where 'fitness to practice' is an issue. However, it is now a requirement under the Veterinary Practice Act 2003 that veterinarians declare their fitness to practice when renewing registration, and it is therefore important that procedures are in place to deal with this situation if it occurs in the future.

The Board will continue to meet with the profession in 2007/08 to inform them about changes to national and state registration matters, and to discuss issues of concern to the profession. At these events, the Board also proposes to inform the profession about its role, and provide general advice and information.

Finally, the Board is aware that the establishment of a new veterinary school at the Roseworthy campus of the University of Adelaide is progressing through both the University system and Veterinary Schools Accreditation Advisory Committee. The Board will monitor this development as it progresses through the various systems, given the potential impact a new SA based school may have on both the veterinary profession in South Australia, and the broader community.

SECTION SEVEN

NATIONAL ISSUES

The ***Australasian Veterinary Boards Council Incorporated*** (AVBC) (www.avbc.asn.au) provides a forum where representatives of Australian and New Zealand Veterinary regulatory bodies and education providers discuss issues of national and international concern relating to maintaining the standards of veterinary practice. It provides a mechanism to foster standardisation and quality assurance of the delivery of veterinary sciences and enables Australia to liaise effectively with other countries. The Council is funded by the individual Boards. The AVBC administers the National Veterinary Examination and assesses overseas qualifications for the purpose of migration.

The last national conference was held in Melbourne in May 2007. Dr Julia Nicholls represented the Board as the South Australian delegate.

National recognition of registration was the key agenda item, and there was general agreement in principle to the proposed model. Further work will be required by each jurisdiction with legislative and possibly regulation change required in each State and Territory.

Other issues considered by AVBC included

- the requirement for specialists in Australia to undertake a required amount of Continuing Professional Development in their area of expertise
- agreement that there was no restriction to the number of times that National Veterinary Examination (NVE) candidates could undertake the Multiple Choice Question (MCQ) component of the examination
- a requirement that NVE candidates English language capacity be revalidated every two years
- changes to the fee structure for NVE candidates and specialist accreditation were considered
- discussion took place on the implications for Trans Tasman Mutual Recognition in regard to Limited Registration.

Reports were also received from the Veterinary Schools Accreditation Advisory Council, the National Veterinary Examination Panel, the Working Group on Registration of Veterinary Nurses, and the Advisory Committee on Registration of Veterinary Specialists. The Australasian Veterinary Boards Council also agreed to review its procedures.

The Registrars of Australian Boards and New Zealand met the day before the AVBC Conference to discuss matters of mutual interest. Particular emphasis was given to national registration and identifying implementation issues needing resolution from all States and Territories.

SECTION EIGHT

ADMINISTRATION

Freedom of Information

The Registrar is designated as the Freedom of Information Officer for the Board. She is obliged to provide access to personal files and to provide copies of information contained in these files to the individual concerned on receipt of application for access.

The Board is not obliged to provide access or copies of information relating to the investigation of complaints, and particularly to complaints undergoing formal investigation with the laying of formal charges through the Crown Solicitor's Office. However, the Board may provide access under certain circumstances to information relating to other complaints. It will treat any requests on the merits of each individual application.

No applications were received in 2006/07.

Executive and staff employment & human resource matters including Workforce Diversity

The Board employs two part-time officers, the Registrar and Assistant to Registrar.

Equal Opportunity

The gender balance of membership of the Board is taken into consideration when members are appointed.

Remuneration

Members of the Board are paid sitting fees in accordance with the directive of the Commissioner for Public Employment:

Chairperson:	\$47.50 per hour	(\$190 for 4 hour sitting)
Members:	\$40.00	(\$160 for 4 hour sitting)

The Chairperson and Deputy Chairperson, who are both legal practitioners and in their second term with the Board, are paid a fee of \$5,050pa in accordance with advice from the Department of Primary Industries.

The last increase to all sitting fees was on 1st June 2005.

Fraud

No instances of fraud were detected in this financial year.

Financial Performance

Financial affairs of the Board are audited by Neill Neill & Co pursuant to the Veterinary Practice Act 2003, and the statements are included within this Annual Report.

Occupational Health, Safety & Welfare

There were no notifiable incidents within the period.

Workers Compensation

No claims were made during 2006/07. This is a matter of continuing concern for the Board. Given its limited resources, the Board is concerned that it does not have the financial capacity to respond to any workers compensation claim. The Board has taken this matter up with the South Australian Government, and understands that the Office for Public Employment and Treasury is now examining the policy issues related to liability for small Boards and agencies. The Board will continue to seek clarification on this issue in order to gain a resolution which does not place the Board at financial risk.

- Use of Consultants**
The Board did not engage any consultants during the 2006/07 financial year. From time to time the Board seeks opinion from members of the profession with a particular expertise or special interest. Unless it forms part of formal proceedings, there is usually no fee for this advice.
The Board wishes to formally thank those members of the profession who have generously shared their knowledge and experience.
- Overseas Travel**
There was no overseas travel by employees.
- Disability Action Plans**
The services of this agency are accessible by all people. Where a complainant is not able to make a written complaint a verbal statement is taken.

SECTION NINE

FINANCIAL PERFORMANCE

OVERVIEW

In 2005/06, the Board appointed Neill Neill & Co as its Auditor for a period of three years.

In 2006/07 the Board made a modest surplus. This was mainly due to an increase in registration income of \$11,000 from the previous year, and additional interest received on investments. These increases in income were slightly offset by a reduction in income from fines and costs.

Savings have also been achieved in some expenditure areas, such as accountant fees and travel over the previous year. These savings have however been offset by higher professional fees, including legal fees, and slight increases in administration costs.

On an accrual basis, the Board made a surplus of \$21,414.00

The Board continues to be in a sound position with net assets increasing to \$224,595.00 (\$199,239.00 in 2005/06).

The following pages provide the audited Statement of Financial Performance for 2006/07.

**INDEPENDENT AUDIT REPORT
TO THE VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

Report on the financial report

We have audited the accompanying financial report of the Veterinary Surgeons Board of South Australia which comprises the income statement, balance sheet, statement of changes in equity, cash flow statement, accompanying notes to the financial statements, and the Certification of the Financial Report for the year ended 30 June 2007.

Responsibility for the financial report

The members of the Board are responsible for the preparation and true and fair presentation of the financial report in accordance with Note 2 to the financial statements. The members of the Board are also responsible 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.

Auditor's responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**I NDEPENDENT AUDIT REPORT
TO THE VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA**

Independence

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

Audit opinion

In our opinion:

The financial report of the Veterinary Surgeons Board of South Australia is in accordance with:

- a. applicable Accounting Standards including:
 - i. giving a true and fair view of the entity's financial position as at 30 June 2007 and of its performance for the year ended on that date; and
 - ii. complying with Australian Accounting Standards in Australia and the Veterinary Practices Act 2003; and
- b. other mandatory financial reporting requirements.

NEILL NEILL & CO

Chartered Accountants

S D Fry

Partner

Registered Company Auditor

Dated in Adelaide on 5th November 2007

VETERINARY SURGEONS BOARD OF SA

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	2007	2006
INCOME		\$	\$
PIRSA grant		30,000	30,000
Registration fees		146,665	135,765
Interest and distributions		13,195	3,068
Registers and labels		1,202	1,485
Letters of good standing		2,070	1,980
Hospital inspections		1,850	1,350
Practice names		1,170	550
Fines		0	6,000
Other Revenue	3	<u>2,710</u>	<u>2,342</u>
TOTAL INCOME		198,862	182,540
EXPENDITURE			
Professional services	4	43,308	44,205
Employee expenses		95,473	97,680
Office expenses	5	13,231	17,873
Sitting fees		20,130	19,055
Bank charges		3,019	2,771
Depreciation and amortisation		563	879
Refunds		35	130
Loss on asset disposal		-	1,005
Other expenses	6	<u>1,689</u>	<u>657</u>
TOTAL EXPENDITURE		<u>177,448</u>	<u>184,255</u>
NET SURPLUS/(DEFICIT) FROM OPERATIONS		<u><u>\$21,414</u></u>	<u><u>(\$1,715)</u></u>

VETERINARY SURGEONS BOARD OF SA

BALANCE SHEET
AS AT 30 JUNE 2007

	Note	2007 \$	2006 \$
CURRENT ASSETS			
Cash	7	161,467	150,628
Prepayments		6,050	4,555
Receivables	8	<u>791</u>	<u>200</u>
TOTAL CURRENT ASSETS		<u>168,308</u>	<u>155,383</u>
NON CURRENT ASSETS			
Financial Assets	9	89,292	78,933
Property, Plant & Equipment	10	<u>1,016</u>	<u>1,579</u>
TOTAL NON CURRENT ASSETS		<u>90,308</u>	<u>80,512</u>
TOTAL ASSETS		<u>258,616</u>	<u>235,895</u>
CURRENT LIABILITIES			
Payables	11	23,015	30,043
Employee Benefits	12	<u>11,006</u>	<u>6,613</u>
TOTAL CURRENT LIABILITIES		<u>34,021</u>	<u>36,656</u>
NET ASSETS		<u>224,595</u>	<u>199,239</u>
EQUITY			
Reserves		20,584	16,642
Accumulated Surpluses	13	<u>204,011</u>	<u>182,597</u>
TOTAL ACCUMULATED FUNDS		<u>224,595</u>	<u>199,239</u>

VETERINARY SURGEONS BOARD OF SA

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2007**

	Accumulate d Surpluses	Financial Assets Reserve	Total
	\$	\$	\$
Balance at 1 July 2005	184,312	6,910	191,222
Surplus	(1,715)	9,732	8,017
Balance at 30 June 2006	<u>182,597</u>	<u>16,642</u>	<u>199,239</u>
Surplus	21,414		21,414
Revaluation Increment		3,942	3,942
Balance at 30 June 2007	<u>204,011</u>	<u>20,584</u>	<u>224,595</u>

VETERINARY SURGEONS BOARD OF SA

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Inflows			
Registration fees and fines		155,587	150,280
PIRSA grant		30,000	30,000
Interest and distributions received		13,307	3,605
Other receipts		2,710	2,342
Total Inflows from Operating Activities		201,604	186,227
Cash Outflows			
Contract payments and sitting fees		(20,130)	(19,055)
Goods and services		(76,695)	(46,006)
Payments to employees		(87,523)	(87,504)
Total Outflows from Operating Activities		(184,348)	(152,565)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	14(a)	17,256	33,662
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts from/(Payments for) Investments		(6,417)	32,643
Payments for Property, Plant and Equipment		0	0
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		(6,417)	32,643
NET INCREASE/(DECREASE) IN CASH HELD		10,839	66,305
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		150,628	84,323
CASH AT THE END OF THE FINANCIAL YEAR	7, 14(b)	161,467	150,628

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

NOTE 1 - ESTABLISHMENT OF THE BOARD AND FUNDING

The Veterinary Surgeons Board (the Board) was established under the *Veterinary Practice Act 2003* (which replaced the *Veterinary Surgeons Act 1985*) to provide for registration of veterinary surgeons and to regulate the practice of veterinary surgeons for the purpose of maintaining high standards of competence and conduct by veterinary surgeons in South Australia.

Funding of the Board is primarily from registration fees. However, for three years commencing from the 2005/2006 year, \$30,000 will be provided to the Board from Primary Industries and Resources SA (PIRSA) to cover 50% of the Registrar's salary and support operating costs for the Board. In addition, financial support from PIRSA may be available on a case-by-case basis where the Board wishes to initiate a prosecution and seeks financial support from the Government.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards ("AASBs") adopted by the Australian Accounting Standards Board ("AASB"), except where stated below. International Financial Reporting Standards ("IFRSs") form the basis of Australian Accounting Standards adopted by the AASB, and for the purpose of this report are called Australian equivalents to IFRS ("AIFRS") to distinguish from previous Australian GAAP.

The Board is a not-for-profit entity, being an entity whose principal activity is not the generation of profit. As a result, the company is exempt from applying the following AASBs:

- AASB 114 *Segment Reporting*
- AASB 120 *Accounting for Government Grants and Disclosure of Government Assistance*

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied. Cost is based on the fair values of the consideration given in exchange for assets.

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

(a) Taxation

The Board is specifically exempt from income tax obligations under the Income Tax Assessment Act 1997 and therefore there are no resultant income tax entries in the accounts.

(b) Cash

For the purposes of the Cash Flow Statement cash includes cash on hand and in banks and other short-term highly liquid investments.

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

(c) Property, Plant and Equipment

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses. Useful lives and residual values are reviewed annually.

Plant and Equipment

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows, which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

Depreciation

The depreciable amount of all fixed assets are depreciated on a diminishing balance or straight line basis over the useful lives of the assets to the company commencing from the time the asset is held ready for use. The estimated useful lives in the current and comparative periods are as follows:

Office equipment	2 to 5 years
------------------	--------------

**(d) Financial Instruments
Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

Available-for-sale financial assets

Available-for-sale financial assets are recorded at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity (Financial Assets Reserve).

Impairment

At each reporting date, the Board assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

(e) Impairment of Assets

At each reporting date, the Board reviews the carrying values of its assets to determine 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 in the income statement.

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

(f) Employee Benefits

Provision is made for the Board's liability for employee benefits arising from services rendered by the employees to balance date. Employee benefits that are expected to be settled within 12 months of the reporting date have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

(g) Provisions

A provision is recognised in the balance sheet when the company has a present, legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

(h) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Distributions are recognised when the right to receive the distribution has been established.

All revenue is stated net of the amount of goods and services tax (GST).

(i) 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 Taxation 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.

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

(j) Comparative Figures

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

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

	2007	2006
	\$	\$
NOTE 3 – OTHER REVENUE		
Miscellaneous Income	2,710	2,342
	=====	=====
NOTE 4 – PROFESSIONAL SERVICES		
Professional Services provided by entities external to the SA Government		
Australasian Veterinary Boards Council membership (i)	10,395	8,531
Investigation fees	285	-
Formal hearings	1,054	496
Accounting fees	4,858	11,808
Travel	1,086	3,540
Inspection of hospitals	1,358	870
Audit fees	3,627	-
Other	2,170	-
Total Professional Services – Non SA Government entities	<u>24,833</u>	<u>25,245</u>
Professional Services provided by entities within the SA Government		
Legal fees (ii)	18,475	14,768
Audit fees	-	4,192
Total Professional Services – SA Government entities	<u>18,475</u>	<u>18,960</u>
Total Professional Services	<u>43,308</u>	<u>44,205</u>
	=====	=====

(i) The Australasian Veterinary Boards Council Incorporated (the Council) provides a national forum where representatives of the Boards from each State and Territory, and New Zealand, discuss matters affecting the whole profession such as accreditation of institutions, specialisation, CPD, etc. Each Board contributes a proportionate amount to cover the Council's costs.

(ii) The Board responds to complaints from the public regarding veterinary practice and funds the resources (legal and administrative) to investigate matters. The Board uses the services of the Crown Solicitor's Office at a fixed hourly rate.

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

	2007	2006
	\$	\$
NOTE 5 – OFFICE EXPENSES		
Printing, stationery and postage	4,880	3,803
Rent	3,500	3,394
Secretarial services	2,540	2,372
Phone	1,337	1,207
Hardware, software and resources	417	6,306
Petty cash	17	618
Insurance	540	173
	<hr/>	<hr/>
	13,231	17,873
	=====	=====
NOTE 6 – OTHER EXPENSES		
Miscellaneous	1,689	657
	=====	=====
NOTE 7 – CASH		
Bank SA cheque account	1,696	69,682
Petty cash float	100	91
Bank SA portfolio cash management account	120,945	5,163
Bank SA term deposit	25,409	63,041
IOOF cash and income fund	13,317	12,651
	<hr/>	<hr/>
	161,467	150,628
	=====	=====
NOTE 8 – RECEIVABLES		
GST receivable - net	703	-
Accrued interest	88	200
	<hr/>	<hr/>
	791	200
	=====	=====
NOTE 9 – FINANCIAL ASSETS		
IOOF balanced fund	50,321	44,158
BT balanced returns fund	38,971	34,775
	<hr/>	<hr/>
	89,292	78,933
	=====	=====

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

	2007	2006	
	\$	\$	
NOTE 10 - PROPERTY, PLANT & EQUIPMENT			
Office equipment	4,470	4,470	
Less accumulated depreciation	(3,454)	(2,891)	
	<u>1,016</u>	<u>1,579</u>	
Website development	572	572	
Less accumulated depreciation	(572)	(572)	
	<u>-</u>	<u>-</u>	
	<u>1,016</u>	<u>1,579</u>	
	=====	=====	
Movements in carrying amounts			
	Office equipment	Website development	Total
Gross Carrying Amount:			
Balance at 30 June 2006	4,470	572	5,042
Disposals	-	-	-
Balance at 30 June 2007	<u>4,470</u>	<u>572</u>	<u>5,042</u>
Accumulated Depreciation:			
Balance at 30 June 2006	2,891	572	3,463
Depreciation	563	-	563
Disposals	-	-	-
Balance at 30 June 2007	<u>3,454</u>	<u>572</u>	<u>4,026</u>
Net Book Value			
As at 30 June 2006	1,579	-	1,579
As at 30 June 2007	<u>1,016</u>	<u>-</u>	<u>1,016</u>
	=====	=====	=====
NOTE 11 - PAYABLES			
Accounts Payable	5,172	16,410	
Wages Payable	3,319	-	
PAYG Payable	5,134	4,896	
Accrued audit fees	3,610	3,610	
GST Payable - net	-	1,977	
Registrations received in advance	5,780	3,150	
	<u>23,015</u>	<u>30,043</u>	
	=====	=====	

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

	2007	2006
	\$	\$
NOTE 12 – EMPLOYEE BENEFITS AND RELATED ON-COSTS		
Annual leave		
On-costs	909	837
Provision for employee benefits - current	10,097	5,776
	<u> </u>	<u> </u>
Aggregate Employee Benefits and Related On-costs	11,006	6,613
	=====	=====
NOTE 13 – ACCUMULATED SURPLUS		
Balance at 1 July	182,597	184,312
Surplus/(deficit) from ordinary operations	21,413	(1,715)
	<u> </u>	<u> </u>
Balance at 30 June	204,010	182,597
	=====	=====
NOTE 14 – CASH FLOW INFORMATION		
(a) Reconciliation of net cash provided by operating activities to surplus/(deficit) after extraordinary items		
Net operating surplus/(deficit)	21,414	(1,715)
Non-cash flows in surplus/(deficit) from ordinary activities		
Depreciation and amortisation	563	879
Loss on disposal of fixed assets	-	1,005
Changes in assets and liabilities		
Decrease/(increase) in receivables	(591)	3,407
Decrease/(increase) in prepayments	(1,495)	(502)
(Decrease)/increase in payables	(7,028)	26,063
(Decrease)/increase in employee benefits	4,393	4,525
	<u> </u>	<u> </u>
Net cash provided by/(used in) operating activities	17,256	33,662
	=====	=====
(b) Reconciliation of cash		
Bank SA cheque account	1,696	69,682
Petty cash float	100	91
Bank SA portfolio cash management account	120,945	5,163
Bank SA term deposit	25,409	63,041
IOOF cash and income fund	13,317	12,651
	<u> </u>	<u> </u>
	161,467	150,628
	=====	=====

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

NOTE 15 – FINANCIAL INSTRUMENTS

(a) Financial Risk Management

The Board's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable.

The Board does not have any derivative instruments as at 30 June 2007.

(b) Interest Rate Risk

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

	Weighted Average Interest Rate		Floating Interest Rate		Fixed Rate < 1 year		Non - interest Bearing	
	2007	2006	2007	2006	2007	2006	2007	2006
Financial Assets								
Cash	3.9	0.95	122,740	74,936				
Short Term deposits	6.1	4.94	102,609	91,584	25,409	63,041		
Receivables							88	200
Totals			225,349	166,520	25,409	63,041	88	200
Financial Liabilities								
Payables							23,015	30,043
Bank Overdraft								
Totals							23,015	30,043

(c) Net Fair Values

The net fair value of investments has been set at the quoted market (redemption) value at balance date. For other assets and liabilities, the net fair values approximate their carrying values.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Balance Sheet and the notes to and forming part of the financial report.

NOTE 16 – CONTINGENT LIABILITIES

Worker's Compensation

The Board is an exempt employer under the Workers Rehabilitation and Compensation Act 1986. The Board is responsible for the management of workers rehabilitation and compensation. As at 30 June 2007, there were no known workers compensation claims.

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

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

NOTE 17 – RELATED PARTIES

The names of the members of the Board who held office during the reporting period and the Retention Allowances and Sitting Fees they received are:

		Retention Allowance \$	Sitting Fee \$	Total \$
Mr PD Leadbeter	Chairperson	5,050	2,707.50	7,757.50
Ms H Radoslovich			1,520.00	1,520.00
Dr JE McNicholl			800.00	800.00
Dr AW Carter			1,440.00	1,440.00
Dr CJ Munchenberg			1,280.00	1,280.00
Dr RM Baker				
Ms AL Steel				
Ms HA Jasinski	Deputy to Chairperson	5,050	602.50	5,652.50
Mr J Counihan	Deputy to Ms Radoslovich		320.00	320.00
Dr AJ Doube	(term expired 30 Sept 2006) Deputy to McNicholl		560.00	560.00
Dr IDB McBryde	Deputy for Dr Carter		240.00	240.00
Dr JA Weston	Deputy for Dr Munchenberg		400.00	400.00
Dr CJ Dickason	Deputy for Mr Baker		nil	nil
Dr MD Peters	Deputy for Ms Steel		160.00	160.00
Dr BJ Mason	(term expired 30 Sept 2006)		nil	nil
		10,100	10,030.00	20,130.00
		=====	=====	=====

NOTE 18 – SEGMENT REPORTING

The Board operates entirely in South Australia. Its objective is to protect consumers and animals by maintaining a high standard of veterinary practice within the state. Its activities include the regulation of veterinary surgery in South Australia and the consideration of complaints.

VETERINARY SURGEONS BOARD OF SOUTH AUSTRALIA

CERTIFICATION OF THE FINANCIAL REPORT

We certify that:

- the attached General Purpose Financial Report for the Veterinary Surgeons Board of South Australia presents fairly, in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987*, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Veterinary Surgeons Board of South Australia as at 30 June 2007, its financial performance and its operations and cash flows for the year then ended;
- internal controls over the financial reporting have been effective throughout the reporting period and there are reasonable grounds to believe the board will be able to pay its debts as and when they become due and payable.; and
- the financial statements are in accordance with the accounts and records of the Board and give an accurate indication of the financial transactions of the Board for that period.

Signed in accordance with a resolution of the Board

Mr Paul Leadbeter LLM
Chairperson

Ms Sue Millbank
Registrar

1st November 2007

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