



ANNUAL

REPORT

2004 - 2005

Veterinary Practitioners Registration Board of Victoria
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CONTENTS

	Page
LEGISLATIVE AUTHORITY AND RELEVANT MINISTER	5
VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA	6
REPORT OF THE BOARD	6
REPORT OF AUDITOR GENERAL'S DELEGATE	24
CERTIFICATION OF ANNUAL FINANCIAL STATEMENTS	26
STATEMENT OF FINANCIAL PERFORMANCE	27
STATEMENT OF FINANCIAL POSITION	28
STATEMENT OF CASH FLOWS	29
NOTES TO AND FORMING PART OF THE ACCOUNTS	30
SUMMARY OF FINANCIAL PERFORMANCE 1999 - 2005	39
DISCLOSURE INDEX	40
NOTES	41



LEGISLATIVE AUTHORITY

The *Veterinary Practice Act 1997* (the Act) was enacted on 17 March 1998. The main purposes of the Act are:

- to protect the public by providing for the registration of veterinary practitioners;
- to investigate the professional conduct and fitness to practise of registered veterinary practitioners; and
- to establish the Veterinary Practitioners Registration Board of Victoria (the Board).

The Minister for Agriculture, Hon. Bob Cameron, has portfolio responsibility for the Veterinary Practitioners Registration Board of Victoria.

Under the provisions of the Act the powers and duties of the Board are:

- to register persons who comply with the requirements for registration so that they may hold themselves out as veterinary practitioners and veterinary specialists;
- to recognise qualifications and accredit courses of training which provide for registration as veterinary practitioners and veterinary specialists;
- to conduct or arrange for the conduct of examinations to establish competency in veterinary practice;
- to investigate the professional conduct or fitness to practise of registered veterinary practitioners and impose sanctions where necessary;
- to issue guidelines about appropriate standards of veterinary practice and veterinary facilities; and
- to advise the Minister on any matters relating to its functions and when so requested, provide the Minister with any information reasonably required by the Minister

The Board must consult with the Minister and have regard to the Minister's advice in carrying out its functions and exercising its powers.

VETERINARY PRACTITIONERS REGISTRATION BOARD OF VICTORIA

3rd BOARD

2004 - 2007

The Board consists of nine members nominated by the Minister and appointed by the Governor in Council. Four of those must be registered veterinary practitioners, one a registered veterinary practitioner employed by the Crown, one a registered veterinary practitioner employed by The University of Melbourne, one a lawyer and two who are not veterinary practitioners. Board Members were appointed for a three-year term in March 2004. Declarations of pecuniary interests and other information related to the appointment of Board Members are held in the Minister's office.

BOARD MEMBERS

Leigh Ross Coghlan, BVSc

President

Dr. Coghlan graduated from the University of Melbourne in 1972. He has conducted his own mixed practice for twenty years. Dr. Coghlan is a member of the Australian Veterinary Association Ltd. Victorian Division Committee and is a representative on the National Policy Advisory Council of the Association. He also holds membership of four special interest groups of the association covering the horse, cattle, sheep and camelid industries. Dr. Coghlan is the Club Veterinarian for the Kyneton District Racing Club and a member of the Veterinary Panel for the Royal Agricultural Society. Dr. Coghlan has been a member of the Board since its inception in 1998.

Ivan William Caple, BVSc (Hons) PhD

Deputy President

Professor Caple graduated from the University of Melbourne in 1969. He was awarded his PhD from the University of New South Wales in 1973 and is a Member of the Australian College of Veterinary Scientists (1979). Professor Caple has been the Professor of Veterinary Medicine at the University of Melbourne since 1985, responsible for agricultural animal medicine teaching. Professor Caple has been Dean of the Faculty of Veterinary Science since 1991. Professor Caple is currently Chairman of the National Consultative Committee on Animal Welfare. Professor Caple has been a member of the Board since its inception in 1998.

Alan Richard Gaskell, FCPA

Treasurer

Mr. Gaskell has conducted a business consulting practice Gaskell Consulting Group since 1994. Previously Mr. Gaskell was Commercial Manager then Managing Director of Linatex Australia. Mr. Gaskell commenced his business career in 1960 with the BHP Group in Melbourne. Mr. Gaskell is a Fellow of the Australian Society of CPA's. Mr. Gaskell has been a member of the Board since March 2004.

John Francis Xavier Dillon, LLB

Mr. Dillon graduated from the University of Melbourne in 1961 and was admitted to practise as a Barrister and Solicitor of the Supreme Court of Victoria in 1962. Since 1967 Mr. Dillon has practised extensively in litigation involving industrial accident, workers compensation, motor car accident, public liability and professional negligence claims and also matters arising out of the thoroughbred racing industry and in the area of administrative law. Mr. Dillon has been a member of the Board since its inception in 1998.

Debra Lynne McDonald, BSc (Hons) PhD

Dr. McDonald graduated from Monash University in 1989 and was awarded her PhD in Wildlife Nutrition from the University of Melbourne in 2003. Dr. McDonald is Director, Demac Wildlife Nutrition. Previously Dr. McDonald worked as an Algal Biotechnologist, Monash University, Environmental Toxicologist, RMIT, Conservation Biologist, Healesville Sanctuary and Assistant Nutritionist, Bronx Zoo, New York. Dr. McDonald has been a Board member since March 2004.

Hugh Warwick Chorley Millar, BVSc

Dr. Millar graduated from the University of Melbourne in 1976 and is the Chief Veterinary Officer for Victoria. Apart from a short period in 1978, Dr. Millar's career has been with the Department of Primary Industries and its antecedents, working in the areas of public health, meat inspection, animal quarantine and exports, and development of animal health policies and programmes. Dr. Millar is a Member of the Australian College of Veterinary Scientists (1997). Dr. Millar has been a member of the Board since its inception in 1998.

Ann Kathleen Miller, BVSc (Hons) MVS

Dr. Miller graduated from the University of Melbourne in 1979 and is the sole principal of a mixed veterinary rural practice. In 1994 Dr. Miller completed a MVS (Murdoch) in small animal medicine and surgery. In 1995 Dr. Miller was appointed to the temporary position of Practitioner in Residence at the University of Melbourne and became an Academic Associate of the University for the purposes of providing extramural training for veterinary students. Dr. Miller has been a member of the Board since its inception in 1998.

Roslyn Anne Nichol, BVSc

Dr. Nichol graduated from the University of Melbourne in 1979. Dr. Nichol commenced practice in rural Victoria, before seeing rural practice in the United Kingdom in 1982. She returned to small animal practice in Melbourne in 1983, initially in partnership, and from 1986 has been the sole principal of two veterinary clinics in metropolitan Melbourne. Dr. Nichol was a member of the Australian Veterinary Association's Victorian Division Executive Committee from 1993 to February 2005. Dr. Nichol has been a Board member since March 2004.

Virginia Perryman Studdert, BS DVM Hon DVSc Registered Veterinary Specialist

Professor Studdert graduated from the University of California in 1958 and was awarded her Doctorate in Veterinary Medicine in 1960. Professor Studdert was registered as a Veterinary Specialist – Cat and Dog Medicine in 1990. In 2001 Professor Studdert was awarded an Honorary Doctor of Veterinary Science from the University of Melbourne. Now Emeritus Professor of Veterinary Science at the University of Melbourne from 2002, Professor Studdert has spent her working life teaching and lecturing in Small Animal Medicine at universities in the United States and Australia. Professor Studdert has been a Board member since March 2004.

ORGANISATIONAL CHART





REPORT OF THE BOARD

This is the seventh report of the Veterinary Practitioners Registration Board of Victoria.



REPORTING PERIOD

This report covers the twelve month period from 1 July 2004 to 30 June 2005. The registration year remains as the calendar year.



BOARD APPOINTMENTS

There were no changes to the Members appointed to the Board on 17 March 2004.

On 7 October 2004, the following people were appointed as persons approved for appointment to Informal and Formal Hearing Panels under Sections 35(4) and 42(4) of the Act when appointed Board Members are disqualified or otherwise unable to act:

Dr. Philip Barlow, Dr. John Callinan, Dr. Roger Clarke, Mr. Peter Coldbeck, Dr. Peter Cullen, Ms. Joanne Devrome, Mr. Ken Douglas, Dr. Michael Doyle, Dr. Patricia Ellis, Mr. John Galvin, Dr. Diane Gibney, Dr. Andrew Giddy, Dr. Andrew Gould, Dr. Vadhaloo Govender, Ms. Hilary Pope.

During the reporting period, Dr. Andrew Gould and Mr. Ken Douglas were appointed to hearing panels under these provisions. Prior to 7 October 2004, one Governor in Council appointment to a Formal Hearing was made.



BOARD MEETINGS

The number of meetings required to be held by the Board is not defined by the Act. The Board meets at least twelve times per annum, on the first Wednesday of the month. In the reporting period the Board held twelve general meetings and attendance was as follows:

	Possible	Attended	Apology
IW Caple	12	9	3
LR Coghlan	12	12	
JFX Dillon	12	10	2
AR Gaskell	12	12	
DL McDonald	12	11	1
HWC Millar	12	10	2
AK Miller	12	11	1
RA Nichol	12	12	
VP Studdert	12	11	1



STANDING COMMITTEES OF THE BOARD

The Board's Standing Committees continue to provide advice and recommendations on matters of policy in the Board's critical areas of operation. The Committees met as follows:

Committee	Membership	Meetings held	Staff Support
Registration (RC)	VP Studdert (C), JFX Dillon, HWC Millar, DL McDonald	3	Deputy Registrar
Finance & Administration (FAC)	AR Gaskell (C), IW Caple, HWC Millar	9	Registrar
Complaints (CC)	AK Miller (C), JFX Dillon, RA Nichol	2	Complaints Officers
Guidelines (GC)	HWC Millar (C), AK Miller, AR Gaskell	1	Registrar
Communications & IT (CITC)	RA Nichol (C), DL McDonald	2	Deputy Registrar

Convenor = (C)

The President of the Board is an ex-officio member of all Committees



FUNCTIONS OF THE BOARD

The functions of the Board are listed on page five of this report, and include registration, assessment of training and coordination of examinations to establish competence in veterinary practice. The standards of undergraduate education at veterinary schools is monitored by the *Veterinary Schools Accreditation Advisory Committee (VSAAC)* of the *Australasian Veterinary Boards Council Inc. (AVBC)*, which visits the schools every six years. Standards in Australia are compared with those in the United Kingdom through participation in accreditation visits to the British Veterinary Schools by the *Royal College of Veterinary Surgeons (RCVS)* and the *European Association for the Evaluation of Veterinary Establishments (EAEVE)*. Veterinary Schools in Australia and New Zealand are also undergoing accreditation with the Council of Education of the *American Veterinary Medical Association (AVMA)* which visits all thirty-one schools in North America. The competency of the graduates of Australian veterinary schools has been assessed as being equal to the best in the world.

The Board has been able to monitor the establishment of a new veterinary school at Charles Sturt University (CSU) through the reasonable assurance visits made by VSAAC during the reporting year with a view to issuing short term accreditation. VSAAC will continue to make regular visits to CSU until such time as full accreditation is granted and the BVSc is accepted for the purposes of registration.



AMENDMENTS TO THE LEGISLATION

On the recommendation of the Board, two amendments to the Veterinary Practice Act 1997 were made during the reporting year:

- Ability for the Board to agree to amend, vary or revoke conditions of registration, or revoke suspension of registration without conducting an informal or formal hearing; and
- Ability of Board Members to, with the consent of the Minister, continue to hold office at the end of their appointment for no more than three months to enable the vacancy in the member's office to be filled.

These amendments complement those made to the Victorian model health legislation on which the veterinary legislation is based and will have the effect of enabling the Board to amend, revoke or vary conditions placed on registration or revoke a suspension placed on registration in a more efficient manner, and will ensure the Board is able to continue to operate legally if appointments to fill vacancies are, due to particular circumstances, not made prior to the expiration of the term of office of a Board Member.



BOARD PUBLICATIONS

Guidelines for Veterinary Practice. Each new registrant is issued with a complete set of the Board's Guidelines. Updates are issued on an as needs basis. All *Guidelines* are available for downloading from the Board's website. The Guidelines Committee met once during the reporting year to consider amendments to include provision for:

- definitions of conflict of interest, direct supervision, consultation, immediate care, remote means and owner/agent/client
- recognition of the Code of Practice issued by the *Australian Veterinary Poultry Association* in relation to use of drugs in the intensive livestock industry

Board Update. The Board issued three newsletters to all registered veterinary practitioners during the reporting period. Copies are also available for downloading from the Board's website. This publication is valuable to registered veterinary practitioners in that it contains information on current issues pertinent to registration in Victoria, the results of Informal and Formal Hearings and a summary of the complaints statistics.

Handbook for Veterinary Practitioners. Each newly registered veterinary practitioner in Victoria receives a copy of this handbook. In 2004/2005 162 handbooks were issued. It is updated on an as needs basis and continues to be a very practical reference tool for registered veterinary practitioners. The Handbook contains the relevant legislation, *Guidelines* and the annual *Veterinary List*.



REGISTRATION

Registration statistics from 1999 show the numbers of veterinary practitioners who seek to register to practise in Victoria annually.

Year	New Registration	Renewal of Registration	Restoration to the Register	Total As at 30 June
2005	161	1959	17	2137
2004	165	1847	11	2023
2003	157	1839	10	2006
				as at 31 December
2002	196	1768	30	1994
2001	169	1656	72	1897
2000	156	1543	115	1814
1999	133	1494	131	1758

The Registration Committee met three times during the reporting period and made the following recommendations which were accepted by the Board:

- acceptance of the *Educational Commission for Foreign Veterinary Graduates* (ECFVG) examination conducted by the *American Veterinary Medical Association* (AVMA) for the purposes of registration without further examination. With evidence of language competency, this examination was assessed to be equivalent to the *National Veterinary Examination* (NVE) offered by the *Australasian Veterinary Boards Council Inc.* which is the minimum requirement for registration of practitioners who hold foreign veterinary qualifications.
- acceptance of *Membership of the Australian College of Veterinary Scientists* (MACVSc) as a qualification for general registration under Section 5(1)(c) of the Act, to be assessed on a case by case basis where applicants hold a veterinary qualification not otherwise recognised by the Board.
- eligibility for the new Non-Practising registration category under Section 7A - that the veterinary practitioner may not:
 - carry out veterinary procedures; or
 - provide veterinary services; or
 - exercise authority requiring registration as a veterinary practitioner.

Non-practising registration applies to retirees, those working in a totally non-veterinary occupation, those on maternity leave or full-time child rearing and those working overseas or interstate. Practitioners requesting reinstatement to general registration will be required to provide a statement of professional activities for the preceding three years.

- Veterinary pathologists providing pathology services into Victoria from other Australian jurisdictions may do so without being registered in Victoria unless they are providing those services directly to the owner of the animal located in this State.
- apply the benefits of reduced fees to all practitioners who hold registration in another Australian jurisdiction.

Of the total registered veterinary practitioners in Victoria, 92% graduated from Australian or New Zealand universities, and 61% of those graduated from the University of Melbourne.

Practitioners holding foreign qualifications represent 8% of total registrations, 14% of which have completed the NVE or the ECFVG.

Registered practitioners who complete the Fellowship of the Australian College of Veterinary Scientists (FACVSc) or who qualify through the American Diplomate system may apply for endorsement as a veterinary specialist under Section 8 of the Act. The numbers of practitioners seeking endorsement is increasing each year with eight (2004: five) practitioners being granted endorsement in the reporting period. This brings to fifty-eight the number of registered specialists providing services to the public in the disciplines of:

Veterinary Medicine - Avian; Bovine; Feline; Canine; Dermatology; Oncology; Porcine; Public Health
Veterinary Ophthalmology – all species, all disciplines
Veterinary Pathobiology – Anatomic; Clinical; General; Microbiology; Parasitology
Veterinary Radiology – all species, all disciplines
Veterinary Reproduction – Equine
Veterinary Surgery – Dentistry; Equine; Small Animal

The Board continues to grant specific registration under Section 7 of the Act to ensure that the Victorian public is not prevented from receiving a high standard of veterinary care for their animals because a practitioner with a particular skill for which there is an identified need is unable to hold registration in this State. Eight registrants hold specific registration, seven of whom have identified expertise and one who is sitting the final clinical of the National Veterinary Exam.

The Board may also impose conditions, limitations or restrictions on registration to enable a practitioner with inadequacies to continue to practise whilst being monitored by the Board. In some cases this is to enable supervision of practitioners, in others limitation of practise to a particular field of veterinary medicine or veterinary surgery or a restriction on the type of veterinary service which may be offered. Conditions are reviewed annually. Placing such conditions on registration ensures the public will be protected from practitioners practising out of their level of expertise whilst allowing the practitioner to continue to earn a living in their chosen profession. Three practitioners hold conditional registration.

Registered veterinary practitioners are represented in a wide range of services in veterinary medicine and veterinary science as shown below:

Employment Type	2004/ 2005	2003/ 2004	2002/ 2003*	2001	2000	1999
Private Practitioner**	80%	79%	79%	82%	84%	85%
Small Animal	38%	37%	35%			
Mixed	25%	24%	23%			
Large Animal	3%	3%	4%			
Equine	4%	4%	2%			
Production	2%	1%	1%			
Not nominated	8%	10%	14%			
Government Officer (Commonwealth/State Officer and Commonwealth/State Research)	3%	3%	3%	3%	3%	4%
Research & Development	1%	1%	.5%	.5%	.5%	3%
Pharmaceutical Industry	2%	2%	2%	1%	1%	1%
University						
Teacher	2%	2%	2%	2.5%	2.5%	1%
Research	1%	1%	1%			
Exotic and/or Wildlife	.5%	.5%	.5%			
Pathology Services	1%	1%	.5%			
Other Veterinary Pursuit	2.5%	3.5%	4%	4%	4%	2%
Non-Veterinary Pursuit	2%	2%	2%	6%	1%	1%
Non-practising (Retired, overseas etc)	5%	5%	5.5%			

* = 18 months

** = detailed private practice data commenced in 2002



MONITORING VETERINARY COMPLIANCE

At renewal of registration, registered veterinary practitioners are asked to complete a *Self Assessment Compliance Survey*. This is to assist registered practitioners meet their obligations in relation to the supply and use of restricted drugs and knowledge of all legislation associated with the practice of veterinary medicine and surgery in Victoria. Practitioners hold the completed document on file, producing it only when required by the Board for random audit checks or in the course of an investigation into professional conduct where allegations indicate non-compliance. During the reporting year the Board reviewed compliance surveys on four occasions as part of the investigation process.



The Complaints Committee met twice in the reporting period for review of the investigation process with the aim of standardising and making the procedure more efficient, comprehensible and reasonable and that the principles of natural justice are served. As a result, changes have been made to the application forms and terminology used in correspondence, and a recommendation for a new Guideline on Use of Consent Forms.

Following consultation with the *Australian Equine Veterinary Association* the Board agreed that the “*Code of Conduct for Veterinarians in the Racing Industry*” would be used as the appropriate guide to the level of practise expected of registered veterinary practitioners when investigating complaints made with respect to examination and treatment of registered racehorses.

The complaint rate per registered veterinary practitioner continues to decrease, however there has been an increase of 4% of those which are delegated for investigation, 42% in this reporting period (2004 38%). Of the total complaints lodged in the reporting period the principle issues related to negligent/inadequate care 46%, followed by behaviour and attitude 14% and fees 11%. The average lead time for resolution of a complaint is on average four months. Due to a combination of staff shortage and an influx of complaints lodged between October and December 2004, this has increased to six months and is reflected in the 30% of complaints still under investigation.

In many cases, when first contacting the Board, the complainant is seeking re-assurance or advice and 70% of complaints continue to be resolved at initial telephone contact level. Some formal written complaints come directly from the Board’s website without the complainant having spoken to a Complaints Officer first. This reinforces the value of the Board's website to the public in outlining the investigation process and providing access to the complaint forms.

The number of complaints investigated in the reporting period, and their results, are as follows:

	2004/ 2005	2003/ 2004	2002/ 2003*	2001	2000	1999
TOTAL	238	244	421	276	303	282
Telephone	168	177	315	208	229	220
Formal written	70	67	106	68	74	62
Types						
Negligent/Inadequate care	111	107	207	138	113	129
Cruelty/Mishandling	6	0	8	3	8	3
Failure to provide services/Refusal to treat	4	24	24	10	38	24
Unexplained death	9	6	14	9	12	7
Unauthorised treatment	13	15	12	9	n/a	n/a
Behaviour & attitude	32	27	60	33	20	24
Fees/Overservicing	27	25	46	25	27	22
Drug related	4	13	11	8	7	11
Inadequate communication	13	16	15	10	n/a	n/a
Miscellaneous	19	11	24	31	78	62
Telephone leading to formal written	42%	38%	34%	32%	32%	28%

* = 18 months

	2004/ 2005	2003/ 2004	2002/ 2003*	2001	2000	1999
Results of formal written complaints**						
No further action	23	40	77	48	27	36
Withdrawn	0	3	2		3	2
Informal Hearings	20	13	26	16	17	16
Formal Hearings	3	3	2	1	2	4
Under investigation	21	17	11	3	26	6
Hearings results						
<i>Informal</i>						
Unprofessional Conduct not of a Serious nature – <i>proven</i>	11	2	9	6	5	7
Unprofessional Conduct not of a Serious nature – <i>un-proven</i>	9	10	15	10	12	9
Referred to Formal Hearing	0	1	2			
<i>Formal</i>						
Unprofessional Conduct of a Serious nature – <i>proven</i>	2	1	2	1	1	4
Unprofessional Conduct of a Serious nature – <i>un-proven</i>	0				1	
Case yet to be heard	1	2	2			
Fitness to Practise Investigations	1		1	2		2

* = 18 months

** = may not add to total above due to length of time to process cases



CONTINUING PROFESSIONAL DEVELOPMENT (CPD)

At the time of renewal of registration, veterinary practitioners are asked to provide data on their participation in CPD activities for the previous year. Guideline 13 recommends that registered veterinary practitioners complete a minimum of 20 units of CPD activities per annum – 5 structured units and 15 unstructured units. In the reporting year, 60% of registered veterinary practitioners indicated they had participated in CPD activities, most completing more than 30 units in both categories. This can only enhance the level of knowledge and skill across the profession.



COMMUNICATIONS

Use of the Board's website has almost doubled in the reporting period (2005 11,405 hits; 2004 6,749 hits) with the busiest months being November to April. Access occurs almost exclusively during the working week and can be attributed to searching the register to ascertain registration status and on-line renewal of registration as well as an increased useage of the complaints information and Board publications pages.

The website has been in operation for just over two years and the Communications and IT Committee met twice during the reporting period to assess the site. The Board authorised an upgrade in design to show a more welcoming, friendly look, and to refine the navigation of the site to be more easily accessible to any user. This work is to be undertaken in the new financial year.

During the reporting period the Board provided input to the following governmental reviews or inquiries:

- Sunsetting of the Drug and Poisons Regulations.
- Review of Victorian radiation safety legislation in regard to the proposed issuing of licences to veterinary nurses to perform plain radiological examinations.
- Draft Code of Practice for Safe Use of Radiation in Veterinary Science



CONSULTATION WITH THE PROFESSION

Between October 2004 and April 2005, the Board conducted nine educative sessions around the State of Victoria, entitled *Complaints – Don't be the Subject of One*. These sessions were designed to enable the Board to inform registered veterinary practitioners about the complaints process and other matters related to the privileges and obligations of registration and to give registered veterinary practitioners the opportunity to provide feed-back to the Board on matters impacting on veterinary practice. The sessions were very well supported, with a total of 304, or 14% of all registered veterinary practitioners, attending, and providing some very lively discussion including:

Provision of consent forms; estimates v quotes; long distance referral; drug labelling for herds; increasing expectations of rural clients; range and relevance of determinations available to the Board following a finding of unprofessional conduct; review of the Formal Hearing process; refusal to treat matters; self assessment survey forms; sufficiency of the Board's resources to enable it to properly conduct investigations into professional conduct.

These meetings along with the traditional annual meeting with the Executive Committee of the Australian Veterinary Association Ltd. Victorian Division, have been invaluable in alerting the Board to the impact of the obligations of registration on veterinary practice and ensuring future guidelines published continue to reflect good veterinary practice, be relevant and practical.



CONSULTATION WITH OTHER VETERINARY BOARDS

Since 1984 the Australian registering Boards have met informally to consider registration and other matters beneficial to registration and standards of practice throughout Australia. In 1999, the *Australasian Veterinary Boards Council Inc. (AVBC)* was incorporated with membership of each of the registering authorities in Australia and the Veterinary Council of New Zealand. The veterinary associations in Australia and New Zealand are non-voting members of the AVBC.

Veterinary registration in Australia is controlled by State and Territory legislation and the AVBC advises and makes recommendations to the registering authorities in Australia and New Zealand in relation to:

- the accreditation of veterinary schools and courses leading to a degree in veterinary science or medicine;
- assessment of the suitability for practice in Australia and New Zealand of persons with foreign veterinary qualifications; and
- uniform criteria for recognition of qualifications for registration

and the AVBC also:

- provides advice on matters concerning the occupational regulation of veterinary practitioners, including general and specialist registration; and
- encourages standardisation and quality assurance of veterinary services to the community in all jurisdictions.

The AVBC has a reciprocal agreement with the Royal College of Veterinary Surgeons (RCVS) for the purposes of registration of veterinary practitioners who hold veterinary degrees from Australian, New Zealand and UK universities.

During the reporting period the AVBC has:

- ◆ conducted an accreditation visit of the Veterinary Schools of Sydney University, Massey University (NZ) and the University of Queensland;
- ◆ conducted a reasonable assurance visit to the Veterinary School at Charles Sturt University;
- ◆ held preliminary reasonable assurance discussions with the Veterinary School at James Cook University;
- ◆ supported the development of a legislative template to progress the implementation of national registration;
- ◆ held meetings to progress recommendations flowing from the Frawley Report (Review of Rural Veterinary Services) related to academic performance, retention of new graduates, and funding of Veterinary Schools;
- ◆ was represented at an international meeting of *Accrediting Bodies for Veterinary Education* in London;
- ◆ agreed to permit observers from the *Australian College of Veterinary Scientists (ACVSc)* at meetings of the *Advisory Committee on the Registration of Veterinary Specialists (ACRVS)*; and
- ◆ renewed the reciprocal recognition agreement with the RCVS;



CONSULTATION WITH OTHER VICTORIAN REGISTRATION AUTHORITIES

Regular meetings of Presidents, Legal Members and Registrars of the Victorian health registration authorities are held throughout the year. The Veterinary Board participates in these meetings being subject to the same 'model legislation' as these authorities and has found them to be an invaluable networking tool. This networking has resulted in specific continuing education sessions being run for Members of the Boards and staff, throughout the year, giving participants the opportunity to learn more about their role and the administration of the legislation.

It was through this network that the Board submitted a recommendation for an independent registered veterinary practitioner to be appointed to sit with a VCAT tribunal and advise it where specialist professional knowledge is likely to be helpful in resolving proceedings concerning registered veterinary practitioners which have been brought about by an appeal of a determination of the Board.



THE COMMUNITY

Cultural Diversity

The Board maintains a 'language bank' on the Veterinary Register to enable referral of pet owners to veterinary practitioners who can communicate in their native tongue. In 2005, a total of 8% of all applicants renewing registration reported proficiency in a language other than English - 26% in two or more languages, with a broad selection of European, African, Oceanic and Asian languages.

To ensure a member of the public is not disadvantaged in their communication with the Board, where they have difficulty in speaking or writing in English, the Board will engage the services of an interpreting service.

Women

Women hold 45% of appointments to the Board and the Board's staff are women, working in a family friendly employment environment within the confines of a small office. In the last five years, 67% of BVSc (Melbourne) graduates registering in Victoria are women and they are well represented throughout the diverse branches of the veterinary profession, numbering 44% of total registrations (36% in 1998) reflecting the growing numbers of women completing veterinary science degrees.



STATUTORY OBLIGATIONS

Mutual Recognition (Victoria) Act 1998

The Board actively supports compliance with mutual recognition agreements both between all Australian jurisdictions and with New Zealand (*Trans Tasman Mutual Recognition (Victoria) Act 1998*).

National Competition Policy and Competitive Neutrality Requirements

Veterinary legislation has been assessed against the National Competition Policy and Competitive Neutrality Requirements, and there are no anti-competitive barriers placed on those who wish to apply for registration as a veterinary practitioner in Victoria.

Freedom of Information

The *Freedom of Information Act 1982* (FOI) gives the public a right of access to documents held by the Board. The Board does not receive many applications under FOI and in the reporting period there were none.

	2004/ 2005	2003/ 2004	2002/ 2003*	2001	2000	1999
Number of requests		4	5	3		1
Access granted			1	2		
Partial access granted		3	3			1
Access denied		1	1	1		
Decision reviewed & overturned						
Decision reviewed & upheld		1	2			
Decision reversed by VCAT						

* = 18 months

Freedom of Information requests must be made in writing describing the documents requested and including payment of the \$20.50 application fee. The fee may be waived if the payment is likely to cause hardship to the applicant. Further charges may be payable for searching for documents (@ \$20.00 per hour) and photocopying (@ .20cents per page). Assistance can be provided to applicants to help them determine the type of documents requested. Freedom of Information requests should be sent to:

-Freedom of Information Officer, Veterinary Practitioners Registration Board of Victoria, Level 11, 470 Collins Street, Melbourne 3000

Enquiries concerning Freedom of Information can be made on (03) 9620 7444

Occupational Health & Safety (OHS)

The Board holds insurance for workers' compensation as required by the Victorian WorkCover Authority. During the reporting period, the Board made no claims against this policy. Both staff and Board Members are made aware of established emergency procedures within the building and their particular responsibilities in taking care of their own health and safety in the workplace.

Whistleblowers Protection Act 2001

The *Whistleblowers Protection Act 2001* (WPA) is designed to protect people who disclose information about serious wrongdoing within the Victorian Public Sector and to provide a framework for the investigation of these matters. The protected disclosure co-ordinator for the Department of Primary Industries (DPI) acts as an agent for the Board to receive disclosures under the Act, and applies DPI procedures in managing disclosures. During the reporting period, no disclosures have been made to the Board or the Ombudsman. Disclosures of improper conduct by the Board or its employees may be made to:

-Stuart Atkins, Protected Disclosure Co-ordinator, Department of Primary Industries, PO Box 4440, Melbourne 3001
Telephone: (03) 9658 4030 E-mail Stuart.Atkins@dpi.vic.gov.au

-The Ombudsman Victoria, Level 3/459 Collins Street, Melbourne 3000 Telephone: (03) 9613 6222
Tollfree: 1800 806 314

Ombudsman

Persons unhappy about the process used by the Board in conducting an investigation into unprofessional conduct arising from the lodgement of a complaint against a registered veterinary practitioner may decide to refer their discontent to the Victorian Ombudsman. The Board co-operates fully with any investigation the Ombudsman may carry out. During the reporting period the Ombudsman conducted two investigations, and whilst concluding the Board had dealt with the complaints in a reasonable manner, did make recommendations in relation to attention to detail which has resulted in the Board revising communications with all parties to complaints, and more specific recording in Board meeting minutes of any conflict of interests of Board Members under Section 70 of the Act.

Information Privacy Act 2000

The *Information Privacy Act 2000* provides for the protection of personal information held by the Board. Copies of the Board's Privacy Policy may be obtained on request from the office, or via the Website www.vetboard.vic.gov.au. Any privacy concerns may be directed to:

-Privacy Officer, Veterinary Practitioners Registration Board of Victoria, Level 11, 470 Collins Street, Melbourne 3000

Office-based environmental impacts

The Board has no direct control over the use of energy within and disposal of waste products from the building in which the office is located. However the Board does have a general policy of purchasing, using, recycling and disposing of products in as environmentally sustainable manner as is possible within the small office situation.

Public Administration Values and Employment Principles

The *Public Administration Act 2004* enshrines public sector values and employment principles. This Act establishes the State Services Authority and the Public Sector Standards Commissioner. Under the powers provided to the Commissioner the Board co-operates with the Commissioner in providing information on the application of the Public Sector Employment Principles when requested.

Building Act 1993

The Board does not own or control any government buildings.

Availability of Relevant Information

Relevant information in relation to the financial reporting period listed in Ministerial Directions of the Minister for Finance and included in this report, is generally available to the relevant Minister, Members of Parliament and the public on request. Declarations of pecuniary interests and other information related to the appointment of Board Members are held in the Minister's office.



HUMAN RESOURCES

The Board employs five officers of whom all but one are part-time. During the reporting period the Board increased the contact hours for its Complaints Officers to better cover the assessment and processing of complaints received by the public. This has brought the full-time equivalence of staff to 3.64. (2004 fte 3.44; 2003 fte 3.9; 2001 fte 3; 2000 fte 3; 1999 fte 2.4)

Registrar	Miss Margaret Wilson	ACIS
Deputy Registrar	Ms. Vicky Gurr	BA, Grad Dip Lib, BArch(Hons)
Complaints Officers	Dr. Gloria Tetlow	BVSc
	Ms. Leanne Taaffe	B App Sci (Med Lab Science), Grad Dip Health Admin
Administration Officer	Mrs. Jeanette Robertson	

The Board's 2004 decision to outsource its accounting function to an accountancy firm – RSMI Bird Cameron has proven to be a prudent one. It has provided the Board with access to a wide range of accountancy expertise and services, particularly in light of compliance obligations under the Financial Management Framework Compliance.

The Board is continuing to refine its annual review of staff performance process, mindful of the small office environment but working towards best practice to enable staff achieve the best from their work. During the reporting period all staff attended external training courses which had been agreed at the 2004 review. Networking with staff from other Victorian registration authorities and in-house training continues to be encouraged.



FINANCE

The Finance and Administration Committee met nine times during the reporting period. This committee provides advice and recommendations to the Board related to financial, governance and staff matters.

The Board maintained the practice of transferring the equivalent of 5% of registration income to the reserve fund making a total of \$235,686 in the fund as at 30 June 2005.

When the Board moved to Collins St. in December 1999, the office was set up to with a view to the future allowing for growth in both staff contact hours and staff numbers. Whilst both have increased in the intervening time, the office still suits the Board's requirements and the lease has been renewed for a further five years.

Performance against budget is measured monthly. Registration fees are set on an annual basis according to the Board's established budgeting process.

Registration fees for the years 1999-2005 can be seen below:

Year	Registration	Renewal of Registration	Late Renewal/ Restoration	Specialist
2005	\$322	\$227	\$341-\$391	\$412
2004	\$315	\$220	\$330 - \$380	\$400
2003	\$300	\$210	\$315 - \$365	\$390
2002	\$298	\$204	\$306 - \$356	\$381
2001	\$290	\$198	\$297	\$370
2000	\$242	\$165	\$248	\$310
1999	\$235	\$160	\$240	\$300

The Board sought, and was granted, exemption from the Minister for Finance from the requirements of the Internal Audit Function and Audit Committee for the current period.

The accounts of the Board, prepared in accordance with the Financial Management Act 1994, Directions of the Minister for Finance and Australian Accounting Standards, have been audited for the twelve-month period ending 30 June 2005 and form the remainder of this report.



LR Coghlan BVSc
President



M B Wilson ACIS
Registrar



**FINANCIAL
STATEMENTS
2004 – 2005**





AUDITOR GENERAL
VICTORIA

REPORT OF AUDITOR-GENERAL'S DELEGATE

To the Members of the Parliament of Victoria, responsible Ministers and the Board Members of the Veterinary Practitioners Registration Board of Victoria.

Audit Scope

The accompanying financial report of the Veterinary Practitioner's Registration Board ("the Board") for the financial year ended 30 June 2005, comprising a statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements, has been audited by KPMG under the delegated authority provided by the Auditor-General under the *Audit Act* 1994. The Board Members are responsible for the preparation and presentation on the financial report and the information it contains. An independent audit of the financial report has been carried out in order to express an opinion on it to the Members of the Parliament of Victoria, responsible Ministers and the Board Members as required by the *Audit Act* 1994.

The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. The audit procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting standards and other mandatory professional reporting requirements in Australia, and the financial reporting requirements of the *Financial Management Act 1994*, so as to present a view which is consistent with my understanding of the Board's financial position, and its financial performance and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, the financial report presents fairly in accordance with applicable Accounting Standards and the other mandatory professional reporting requirements in Australia, and the financial reporting requirements of the *Financial Management Act 1994*, the financial position of the Veterinary Practitioners Registration Board of Victoria as at 30 June 2005 and its financial performance and cash flows for the period then ended.

MELBOURNE
7/9/2005

Carmel Mortell
Partner
KPMG
Delegate of
J.W. CAMERON
Auditor General

CERTIFICATION OF ANNUAL FINANCIAL STATEMENTS

In the opinion of the Veterinary Practitioners Registration Board of Victoria:

- (a) the financial statements have been prepared in accordance with the Financial Management Act 1994 and in accordance with Australian Accounting Standards.
- (b) the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements present fairly the financial transactions of the Board during the financial period to which they relate and the financial position of the Board at the end of the financial period.
- (c) at the date of signing the statement we are not aware of any circumstances which would render any particulars included in the statements misleading or inaccurate.

Dated at Melbourne on 7 September 2005

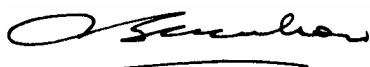
Signed in accordance with
a resolution of the Board:



Leigh Ross Coghlan BVSc
President



Alan Richard Gaskell FCPA
Member



Margaret Bronwen Wilson ACIS
Registrar



STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 30 June 2005

		\$	\$
REVENUE FROM ORDINARY ACTIVITIES	2	552,151	517,812
INTEREST REVENUE		30,226	26,037
TOTAL REVENUE FROM ORDINARY ACTIVITIES		582,377	543,849
 EXPENSES FROM ORDINARY ACTIVITIES	 3	 472,311	 408,498
MINISTERS AND ACCOUNTABLE OFFICERS	11	46,629	23,602
REMUNERATION OF AUDITOR	4	6,980	12,090
OFFICE SUPPLIES		7,397	6,798
REPAIRS AND MAINTENANCE		13,463	15,013
FINANCIAL BANK FEES		4,638	4,335
 TOTAL EXPENSES FROM ORDINARY ACTIVITIES		 551,418	 470,336
 NET PROFIT FROM ORDINARY ACTIVITIES		 30,959	 73,513

The accompanying notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
As at 30 June 2005

	Notes	2005 \$	2004 \$
CURRENT ASSETS			
Cash			
Assets	14(b)	401,589	335,223
Receivables	6	20,880	22,276
Other Financial Assets	5	243,936	240,125
TOTAL CURRENT ASSETS		<u>666,405</u>	<u>597,623</u>
NON-CURRENT ASSETS			
Fixed assets	7	74,008	97,323
TOTAL NON-CURRENT ASSETS		<u>74,008</u>	<u>97,323</u>
TOTAL ASSETS		<u>740,413</u>	<u>694,946</u>
CURRENT LIABILITIES			
Payables	8	39,032	29,125
Provisions	9	11,989	13,617
TOTAL CURRENT LIABILITIES		<u>51,021</u>	<u>42,742</u>
NON-CURRENT LIABILITIES			
Provisions	9	24,285	18,057
TOTAL NON-CURRENT LIABILITIES		<u>24,285</u>	<u>18,057</u>
TOTAL LIABILITIES		<u>75,306</u>	<u>60,799</u>
NET ASSETS		<u><u>665,107</u></u>	<u><u>634,148</u></u>
EQUITY			
Accumulated surplus	18	665,107	634,148
TOTAL EQUITY		<u><u>665,107</u></u>	<u><u>634,148</u></u>

The accompanying notes form part of these financial statements

STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2005

	Notes	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from registrants		555,055	505,369
Interest received		21,063	23,793
GST received		7,179	-
Payments to suppliers and employees		(512,289)	(441,807)
NET CASH INFLOW FROM OPERATING ACTIVITIES	14(a)	71,008	87,355
 CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets		(831)	(19,394)
Purchase of investments		(3,811)	(69,528)
NET CASH OUTFLOW FROM INVESTING ACTIVITIES		(4,642)	(88,922)
NET INCREASE/(DECREASE) IN CASH HELD		66,366	(1,567)
CASH AT BEGINNING OF THE FINANCIAL PERIOD		335,223	336,790
CASH AT THE END OF THE FINANCIAL PERIOD	14(b)	401,589	335,223

The accompanying notes form part of these financial statements

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

1 ACCOUNTING POLICIES

General System of Accounting Underlying the Financial Statements

The financial statements of the Veterinary Practitioners Registration Board of Victoria ("the Board"), are a general purpose financial report and have been drawn up in accordance with the Financial Management Act 1994, Australian Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and Urgent Issue Group Consensus Views. The accounts have been prepared on an accrual basis and in accordance with the historical cost convention. Amounts shown have been rounded to the nearest dollar.

Accounting Policies which have been significant in the preparation and presentation of the Accounts.

(a) Acquisition of Assets

The cost method of accounting is used for all acquisitions of assets. Cost is measured as the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly attributable to the acquisition. Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

(b) Depreciation

Depreciation on fixed assets is calculated on a straight line basis over the expected useful life to the Board of the assets. Depreciation rates adopted are - furniture and fittings 10%, office equipment 20%.

(c) Basis of Accounting for Revenue and Expenses

Revenue is brought to account once funds are received and controlled by the Board. Expenses are brought to account on an accrual basis.

(d) Income Taxes

The Veterinary Practitioners Registration Board of Victoria is considered a public authority under Section 23(d) of the Australian Income Tax Legislation and therefore, its income is exempt from income taxes.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the 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 statement of financial position.

Cash flows are included in the statement of cash flows 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.

(f) Provision for Employee Entitlements (Long Service Leave)

The amount expected to be paid in respect of employees' entitlements for long service leave are accrued at expected salary levels at the date of payment.

Liability for long service leave is recognised and is measured as the present value of the expected future payments to be made in respect of services provided by employees up to the reporting date.

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

(g) Impact of adopting Australian equivalents to International Financial Reporting Standards (A-IFRS)

The Board is required to prepare financial statements that comply with Australian equivalents to International Financial Reporting Standards (A-IFRS) for annual reporting periods beginning on or after 1 January 2005. Accordingly, the Board's first annual report under A-IFRS will be for the year ending 30 June 2006.

The Board is required to restate its 30 June 2005 figures reported for inclusion as comparative figures in the 30 June 2006 annual report. The Board has reviewed its accounting policies with assistance from RSM Bird Cameron Chartered Accountants to manage the transition to A-IFRS.

The review of the accounting policy decisions of the directors' current at the date of this financial report does not result in any material changes to the Boards financial report under A-IFRS. Readers of the financial report should note that further developments in A-IFRS (for example, the release of further pronouncements by the Australian Accounting Standards Board and the Urgent Issues Group or financial reporting directions by Treasury), if any, may result in changes to the accounting policy decisions made by the directors and, consequently, the likely impacts on the Authorities' financial report.

	2005	2004
	\$	\$
2 REVENUE FROM ORDINARY ACTIVITIES		
(a) FEES		
Registration Fees - General Renewal	345,028	325,075
Registration Fees - General New	65,726	58,885
Registration Fees - General Late & Restoration	46,795	44,852
Registration Fees - Specialist Registration, Renewal, Restore & Late	18,529	14,580
Registration Fees - Non-Practising	2,485	-
Registration Fees – Reduced	32,823	32,749
Registration Fees – Refunds	(308)	(1,161)
Letters of Professional Standing Fees	7,581	7,013
Replacement Certificate Fees	288	209
Freedom of Information Application Fees	-	108
	518,947	482,310
(b) SALES		
Veterinary List	3,507	1,970
Posters & Handbook components	232	8
	3,739	1,978
(c) OTHER REVENUE		
AVBC service fee	21,663	20,600
AVBC re-imburement	2,405	1,567
Fines and penalties	5,206	8,098
Sundry	191	3,259
	29,465	33,524
TOTAL REVENUE FROM ORDINARY ACTIVITIES	552,151	517,812

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

		2005	2004
		\$	\$
3	EXPENDITURE FROM ORDINARY ACTIVITIES		
	(a) SALARIES AND ASSOCIATED COSTS		
	(i) SALARIES AND WAGES	183,339	175,527
	(ii) ASSOCIATED COSTS		
	Annual Leave	(2,319)	(131)
	Long Service Leave	6,920	4,537
	WorkCover	1,694	4,373
	Superannuation	20,407	16,799
		210,041	201,105
	(b) RENT AND AMENITIES		
	Rent	47,685	37,485
	Equipment rental	4,799	10,457
	Telecommunications	6,768	5,357
	Electricity	2,276	2,008
	Insurance - Contents	899	1,018
	Insurance - DOPI	3,310	-
	Cleaning & Outgoings	3,724	3,568
		69,461	59,893
	(c) PROFESSIONAL FEES		
	Fees - Accounting	23,145	12,440
	Fees - Consultant	4,250	-
	Legal Fees - General	1,747	4,022
		29,142	16,462
	(d) PRINTING AND PUBLICATIONS		
	Printing - Handbook	1,360	2,839
	Printing - General	11,341	6,116
	Printing - Newsletter and Annual Report	4,166	2,369
	Publications - Legislation	2,922	3,048
		19,789	14,372
	(e) HEARINGS AND APPEALS		
	Preliminary Investigations	2,784	14,800
	Informal Hearings	-	1,561
	Formal Hearings	28,435	12,255
	Fitness to Practise	-	700
		31,219	29,317

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

	2005	2004
	\$	\$
(f) GENERAL EXPENSES		
Postage and Courier	10,535	9,607
Depreciation	24,146	20,573
Travel - Board	12,227	12,444
Australasian Veterinary Boards Council Inc Membership Fee	36,289	37,610
Catering	2,604	4,373
Travel - Other & Parking	1,296	1,041
Advertising	2,252	608
Staff Amenities	782	561
Sundry	2,131	3,272
Subscriptions/Memberships	1,304	1,284
Board Initiative - Roadshow 2004/2005	13,286	-
Training	4,752	689
Accommodation	1,055	365
	<u>112,659</u>	<u>92,427</u>
TOTAL EXPENDITURE FROM ORDINARY ACTIVITIES	<u>472,311</u>	<u>408,498</u>
4 REMUNERATION OF AUDITOR		
Audit fees paid and payable to the Victorian Auditor General's Office for audit of the Board Payable as at 30 June 2005	6,980	12,090
	<u>6,980</u>	<u>12,090</u>
5 OTHER FINANCIAL ASSETS		
ANZ Term Deposit	235,686	231,875
ANZ Term Deposit	8,250	8,250
	<u>243,936</u>	<u>240,125</u>
6 RECEIVABLES		
Sundry Debtors	7,763	10,668
Accrued Interest	11,407	2,243
GST Receivable	1,710	9,365
	<u>20,880</u>	<u>22,276</u>
7 FIXED ASSETS		
Furniture and fittings		
At cost	131,082	131,082
Less: Provision for Depreciation	(73,477)	(61,287)
	<u>57,605</u>	<u>69,795</u>
Office Equipment		
At cost	87,301	86,470
Less: Provision for Depreciation	(70,898)	(58,942)
	<u>16,403</u>	<u>27,528</u>
Total Fixed Assets	<u>74,008</u>	<u>97,323</u>

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

Movements in Carrying Amounts	2005		
	Furniture & Fittings \$	Office Equipment \$	Total \$
Carrying amount at the beginning of the year	69,795	27,528	97,323
Additions	-	831	831
Disposals	-	-	-
Depreciation Expense	(12,190)	(11,956)	(24,146)
Carrying amount at the end of the year	57,605	16,403	74,008

Movements in Carrying Amounts	2004		
	Furniture & Fittings \$	Office Equipment \$	Total \$
Carrying amount at the beginning of the period	81,990	19,560	101,550
Additions	-	19,394	19,394
Disposals	-	(3,048)	(3,048)
Depreciation Expense	(12,195)	(8,378)	(20,573)
Carrying amount at the end of the period	69,795	27,528	97,323

		2005 \$	2004 \$
8	PAYABLES		
	Creditors and accruals	23,041	10,679
	SGC/PAYG	15,805	17,784
	GST Payable	186	662
		39,032	29,125
9	PROVISIONS		
	CURRENT		
	Employee benefits	11,989	13,617
		11,989	13,617
	NON-CURRENT		
	Employee benefits	24,285	18,057
		24,285	18,057
	AGGREGATE CARRYING AMOUNT OF PROVISIONS		
	Current	11,989	13,617
	Non Current	24,285	18,057
		36,274	31,674

10 CONTINGENT ASSETS AND LIABILITIES

As at 30 June 2005, the Board has no contingent assets or contingent liabilities.

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

11 MINISTER AND ACCOUNTABLE OFFICERS

The names of persons who were Responsible Persons at any time during the financial year are:

The Hon. Bob Cameron, Minister for Agriculture

Dr. Leigh Coghlan; Prof. Ivan Caple; Mr. Alan Gaskell; Mr. Peter Coldbeck; Mr. John Dillon; Mr. Ken Douglas; Dr. Andrew Gould; Dr. Debra McDonald; Dr. Hugh Millar; Dr. Ann Miller; Dr. Roslyn Nichol; Prof. Virginia Studdert

Remuneration of Responsible Persons	Number	Number
Income of Nil - \$9,999	11	17
\$10,000 - \$19,999	1	-
	\$	\$
Total remuneration received by Responsible Persons	46,629	23,602

The Minister did not receive any remuneration from the Board.

Executive Remuneration

No executive officers received total remuneration in excess of \$100,000

Other Transactions

There were no other transactions between Board Members and the Board other than those that occurred within a normal arm's length between the Board and its clients.

There were no amounts paid to a superannuation fund or other entity by the Board in connection with the retirement of any responsible persons during the year.

There were no amounts paid by the Board in connection with the retirement of responsible persons of the Board.

There was no loan in existence at reporting date that has been guaranteed or secured by the Board or any related party to responsible persons of the Board.

12 FINANCIAL INSTRUMENTS

(a) Terms, Conditions and Accounting Policies

Financial Instruments	Accounting Policy	Terms and conditions
(i) Financial Assets:		
Receivables - trade	Trade Receivables are carried at nominal amounts due less any provision for doubtful debts. A provision for doubtful debt is recognised when collection of the full amount is no longer achievable.	Credit sales are on 30 day terms
Receivables - other	Other amounts receivable are carried at nominal amounts due.	n/a
Investments	Investments are stated at the lower of cost and realisable value. Interest is recognised in the statement of financial performance when earned.	Term Deposit at an effective rate of 5.5% (2004 4.44%)
Creditors	Liabilities are recognised for amounts to be paid in the future for goods and services whether or not billed to the Board.	Trade liabilities are normally settled on 30 day terms.

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

(b) Net Fair Values

Financial Instruments	Total Carrying Amount as per the Statement of Financial Position		Aggregate net fair value	
	2005	2004	2005	2004
(i) Financial Assets				
Cash	401,589	335,223	401,589	335,223
Receivables - trade debtors	20,880	22,276	20,880	22,276
Investments	243,936	240,125	243,936	240,125
Total Financial assets	<u>666,405</u>	<u>597,624</u>	<u>666,405</u>	<u>597,624</u>
(ii) Financial liabilities				
Creditors	39,032	29,125	39,032	29,125
Provisions	36,274	31,674	36,274	31,674
Total Financial liabilities	<u>75,306</u>	<u>60,799</u>	<u>75,306</u>	<u>60,799</u>

(iii) The following methods and assumptions were used to determine the net fair value of financial assets and liabilities. Cash and Investments: The carrying amount approximates fair value because of their short term maturity. Short term receivables and creditors: The carrying amount approximates fair value.

(c) Interest Rate Risk 2005

Financial instruments	Floating interest rate 2005	Fixed interest rate maturing in:			Non-interest bearing 2005	Total 2005	Effective interest rate 2005
		< 1 year 2005	1 to 5 years 2005	> 5 years 2005			
		\$	\$	\$			
(i) Financial Assets							
Cash	401,589				401,589	3.6%	
Receivables - trade				20,880	20,880	n/a	
Investments		243,936			243,936	5.50%	
Total financial assets	<u>401,589</u>	<u>243,936</u>		<u>20,880</u>	<u>666,405</u>		
(ii) Financial liabilities							
Creditors				39,032	39,032		
Provisions				36,274	36,274		
Total financial liabilities				<u>75,306</u>	<u>75,306</u>		

Interest Rate Risk 2004

Financial instruments	Floating interest rate 2004	Fixed interest rate maturing in:			Non-interest bearing 2004	Total 2004	Effective interest rate 2004
		< 1 year 2004	1 to 5 years 2004	> 5 years 2004			
		\$	\$	\$			
(i) Financial Assets							
Cash	335,223				335,223	4.20%	
Receivables - trade				22,276	22,276	n/a	
Investments		240,125			240,125	4.44%	
Total financial assets	<u>335,223</u>	<u>240,125</u>		<u>22,276</u>	<u>597,624</u>		
(ii) Financial liabilities							
Creditors				29,125	29,125		
Provisions				31,674	31,674		
Total financial liabilities				<u>60,799</u>	<u>60,799</u>		

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

(d) Credit Risk

The Veterinary Practitioners Registration Board of Victoria's exposure to credit risk at balance date in relation to each financial asset is the carrying amount of those assets as indicated on the Statement of Financial Position.

Concentration of credit risk on receivables - trade arise in the following industries:

	Credit risk exposure			
	2005		2004	
	%	\$	%	\$
Other non-concentrated	100	20,880	100	22,503

13 SUPERANNUATION

The Board's full contribution to employee's superannuation funds for the period ended 30 June 2005 are:

	2005		2004	
	Rate	Number	Rate	Number
MLC Masterkey Superannuation	9%	1	9%	1
Flexiplan Australia	9%	-	9%	1
VicSuper Pty. Ltd.	9%	5	9%	4
Catholic Superannuation	9%	-	9%	1
AMP Superannuation	9%	2	9%	1
Leigh R Coghlan Pty Limited	9%	1	9%	1
Taffee & Magee Super	9%	1	9%	-
Gaskell Consulting Group	9%	1	9%	-
BT Superwrap	9%	1	9%	-
Unisuper	9%	2	9%	-
LISS	9%	1	9%	-

All funds are accumulation schemes.

Total contributions made by the Board during the reporting period were \$20,407 (2004 \$16,799) Outstanding contributions as at 30 June 2005 is \$10,183 (2004 \$8,314). No loan exists between the funds and the Board.

14 STATEMENT OF CASH FLOWS

(a) RECONCILIATION OF RESULT FROM OPERATING ACTIVITIES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2005	2004
	\$	\$
Results from ordinary activities	30,959	73,513
Depreciation of fixed assets	24,146	20,573
Fixed assets written off	-	3,048
Other	-	(31)
	55,105	97,103
Decrease/(Increase) in receivables	1,396	(14,686)
Increase in payables	9,907	5,531
Increase/(Decrease) in provisions	4,600	(593)
Net cash inflow from operating activities	71,008	87,355

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

(b) RECONCILIATION OF CASH ASSETS

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash on Hand	400	200
ANZ Banking Group Ltd	1,400	(26,520)
ANZ Banking Group Ltd CMA Reserve	399,789	361,543
	401,589	335,223

15 CAPITAL COMMITMENT

There were no capital commitments as at 30 June 2005 (2004 \$ nil).

16 LEASING COMMITMENT

Operating leases contracted for but not capitalised in the accounts:

Payable		
less than one year	54,887	16,768
later than one but not later than five years	183,912	7,319
later than five years	-	-
	238,799	24,087

17 EVENTS SUBSEQUENT TO BALANCE DATE

Since the end of the financial year, there are no events or transactions which could render any particulars included in the financial statements to be misleading or inaccurate.

18 CHANGE IN EQUITY AND MOVEMENTS IN EQUITY NOTE FOR ADJUSTMENT TO ACCUMULATED SURPLUS

Accumulated surplus		
Accumulated surplus at the beginning of the financial year	634,148	560,636
Net result for the reporting year	30,959	73,512
Accumulated surplus at the end of the financial year	665,107	634,148

SUMMARY OF FINANCIAL PERFORMANCE
For the Years 1999 - 2005

	2004 – 2005	2003 – 2004	2002 - 2003*	2001	2000	1999
	\$	\$	\$	\$	\$	\$
REVENUE FROM ORDINARY ACTIVITIES	552,151	517,812	647,305	488,754	464,128	403,954
INTEREST REVENUE	30,226	26,037	25,551	10,893	6,062	8,250
TOTAL REVENUE FROM ORDINARY ACTIVITIES	582,377	543,849	672,855	499,647	470,190	412,204
EXPENSES FROM ORDINARY ACTIVITIES	472,311	408,498	556,764	349,887	366,870	270,966
MINISTER AND ACCOUNTABLE OFFICERS	46,629	23,602	35,409	21,458	20,370	18,189
REMUNERATION OF AUDITOR	6,980	12,090	9,000	4,850	4,600	4,600
OFFICE SUPPLIES	7,397	6,798	9,151	6,006	8,468	3,996
REPAIRS AND MAINTENANCE	13,463	15,013	15,038	7,762	1,383	706
FINANCIAL BANK FEES	4,638	4,335	8,518	4,934	6,155	2,881
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	551,418	470,336	633,880	394,897	407,846	301,338
NET PROFIT FROM ORDINARY ACTIVITIES	30,959	73,513	38,975	104,750	62,343	110,866

* = 18 months

DISCLOSURE INDEX 2005

The Annual Report of the Veterinary Practitioners Registration Board of Victoria is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of compliance with statutory disclosure requirements.

Ministerial Directions

Clause	Disclosure	Page
Report of Operations		
<u>Charter & purpose</u>		
FRD 22	Manner of establishment and Relevant Minister	5
FRD 22	Objectives, functions, powers and duties	5
FRD 22	Nature and range of services provided	5
<u>Management & structure</u>		
FRD 22	Names of governing board members	6
FRD 22	Chart setting out organisational structure	7
FRD 22	Workforce data	20
<u>Financial and other information</u>		
FRD 22	Summary of financial results with previous five year comparatives	39
FRD 22	Summary of significant changes in financial position	n/a
FRD 22	Operational & budgetary objectives for the year and performance against those objectives	21
FRD 22	Major changes or factors affecting performance	n/a
FRD 22	Events subsequent to balance date	38
FRD 22	Details of consultancies > \$100,000	n/a
FRD 22	Details of consultancies < \$100,000	n/a
FRD 12	Disclosure of major contracts	n/a
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	18
FRD 22	Extent of compliance with <i>Building Act 1993</i>	20
FRD 22	Application and operation of <i>Whistleblowers Protection Act 2001</i>	19
FRD 22	Statement of availability of other information	20
FRD 22	Statement on implementation and compliance with National Competition Policy	18
FRD 22	Occupational health and safety	19
FRD 15	Executive Officer disclosures	35
FRD 10	Disclosure index	40
FRD 24	Reporting of office-based environmental impacts	19
FRD 25	Victorian Industry Participation Policy disclosures	n/a
FRD 8	Budget portfolio outcomes	n/a

Financial Statements

Financial statements required under part 7 of the Financial Management Act 1994

SD 4.2(c)	Compliance with Australian Accounting Standards and other authoritative pronouncements	26
SD 4.2(c)	Compliance with Ministerial Directions	21
SD 4.2(d)	Rounding of amounts	30
SD 4.2(c)	Accountable officers declaration	25
SD 4.2(f)	Model financial report	n/a
SD 4.2(b)	Statement of financial performance	27
SD 4.2(b)	Statement of financial position	28
SD 4.2(b)	Statement of cash flows during the year	29

Other disclosures in notes to the financial statements

FRD 21	Responsible person and executive officer disclosures	35
FRD 23	Superannuation liabilities and disclosure	37

Legislation

Veterinary Practice Act 1997
 Financial Management Act 1994
 Freedom of Information Act 1982
 Whistleblowers Protection Act 2001
 Mutual Recognition (Victoria) Act 1998
 Information Privacy Act 2000
 Building Act 1993
 Public Administration Act 2004

NOTES



NOTES







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