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ANNUAL
REPORT

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COMPANY INFORMATION

Company information as at 30 June 2021

DIRECTORS

NAME	POSITION
Dr Terry Crisp	Chairperson
Dr Michael Shobbrook AM	Deputy Chairperson
Dr Peter Cowie OAM	Treasurer
Dr Lyndon Amorin-Woods	Executive Committee Member
Ms Wendy Zernike	Executive Committee Member
Dr Tim Cooper	Director
Dr Dawn Dane	Director
Dr Noel Dawson	Director
Dr Ken Lorme	Director
Dr Corrian Poelsma	Director

COMPANY SECRETARY

Ms Caroline Khalil
Executive Officer

AUDITOR

Hardwicks, Canberra, ACT
Chartered Accountants

REGISTERED OFFICE

Ngunnawal Country
Level 1, 15 Lancaster Place
Majura Park, Canberra Airport ACT 2609
Australia

POSTAL ADDRESS

Ngunnawal Country
GPO Box 622
Canberra ACT 2601
Australia

COMPANY STATUS

The Council on Chiropractic Education Australasia (NewCo) Limited was registered on 26 March 2014 as a public company limited by guarantee under the *Corporations Act 2001* (Cth).

The company was registered following a unanimous resolution being passed by Members and Councillors (Directors) of the Council on Chiropractic Education Australasia Incorporated (CCEA Inc) to register the company and request the Corporate Affairs Commission of South Australia to make an order to transfer the assets, liabilities and undertaking of the incorporated association to the newly registered company. The Commission made the order that the property, rights and liabilities be transferred to the Council on Chiropractic Education Australasia (NewCo) Ltd and that the incorporated association be dissolved, effective 21 August 2014.

On 6 October 2014, the Australian Securities & Investments Commission (ASIC) certified the change of name to the Council on Chiropractic Education Australasia Ltd (CCEA Ltd).

BACKGROUND

CCEA Inc was formally constituted and incorporated in February 2002, officially commencing operations on 25 August 2002. It was formed to encompass the roles and operations of two separate accreditation bodies within Australia, namely the Australasian Council on Chiropractic Education Limited (ACCE) and the Joint Education Committee of Participating Registration Boards (JEC). ACCE had been in operation since 1977 and was responsible for chiropractic education and program accreditation. ACCE also earned reciprocal international recognition of its accreditations with counterpart organisations in the United States of America, Canada and Europe, and was a foundation member of the Councils on Chiropractic Education International (CCEI). This membership was maintained until CCEA Inc had become fully established and had secured local and international recognition of its role.

In 2005, the CCEA Inc obtained the formal approval of the Government of the Commonwealth of Australia as the gazetted authority responsible for skills assessment in respect to immigrants seeking to practise chiropractic in Australia. Internationally, in 2005, the CCEA Inc was admitted to membership of the CCEI, replacing ACCE.

With the introduction of the National Registration and Accreditation Scheme (NRAS) in Australia in July 2010, CCEA Inc was appointed to exercise accreditation functions for the chiropractic profession under the *Health Practitioner Regulation National Law Act 2009* as in force in each state and territory. CCEA has maintained this appointment since that time.

A MESSAGE FROM THE CHAIR

It is my pleasure to present the CCEA Chair Report for 2020–21.

One year ago, at the time of writing the last report, I did not consider that we would still be under the influence of the COVID-19 pandemic. Due to the pandemic continuing for so long we have had to make changes to the way we operate our business. Waiting for the pandemic to be over was no longer an option as accreditation work was compounding.

During the 2020–21 year, we began preparing for the hybrid (combined face-to-face and virtual) site visit to the Australian Chiropractic College. RMIT University and New Zealand College of Chiropractic (NZCC) site evaluations will need to be conducted in the near future. My thanks to Emeritus Professor Stefan Pallister for progressing the business of the Accreditation Committee, regardless of COVID-19, albeit using different models to negate the effect of travel restrictions. We have had regular meetings with the Australian and New Zealand heads of the chiropractic programs and chiropractic registration boards, initially monthly and now six weekly. This has facilitated a flow of relevant information that has given the Chiropractic Board of Australia (ChiroBA) confidence in our processes.

Thanks also to Dr Marina Fox for her work with the Chiropractic Overseas Assessment Committee (COAC). There has been a lot of behind-the-scenes work undertaken regarding exams that has been on the drawing board for some time. We can anticipate a much-increased flow of applicants once international travel restrictions are relaxed.

Another challenge was presented when Ms Caroline Khalil tendered her resignation. Fortunately, Dr Stacey Janssen had already begun employment as the Senior Officer and was able to prepare to move into the acting Executive Officer role. I can confidently report that this allowed the business of CCEA to continue smoothly.

I wish to thank Dr Peter Cowie OAM for his commitment and effort as Treasurer. He has been Treasurer for longer than I can remember, and an invaluable member of the CCEA Board and Accreditation Committee. Thanks also to Dr Michael Shobbrook AM as Deputy Chair. There have been many instances during the last year when I have needed his advice and assistance.

Finally, I would like to thank the staff for their work, effort and understanding during these challenging times. Ms Denise Easton has been with CCEA for a considerable time and continues to perform valuable work to a high standard. Ms Kristin O'Neill has joined the team to assist with finance. The Senior Officer position will need to be filled in the short term to provide support for Dr Janssen.

Lastly, I would like to express my appreciation of the way Dr Janssen has been able to get up to speed so quickly and continue the business of CCEA. It has been a steep learning curve and I am sure there have been many challenges. Dr Janssen's support and commitment has been invaluable to me as Chair, and I am sure we will have a long and productive association.



Dr Terry Crisp
Chairperson

GOVERNANCE

DIRECTORS

The names and details of the company's directors in office during the reporting period are listed below. Directors were in office for the entire reporting period unless otherwise stated.

DIRECTOR		QUALIFICATIONS
Dr Terry Crisp	Chairperson	BAppSc, DNBCE
Dr Michael Shobbrook AM	Deputy Chairperson	BSc(Anatomy), MChiro
Dr Peter Cowie OAM	Treasurer	BAppSc(Chiro), FICC, FACC
Professor Donald Byrne	Executive Committee Member (Term ended 11 October 2020)	PhD(Adelaide), DrHC(NTNU Norway), FASSA, FAPS
Dr Lyndon Amorin-Woods	Executive Committee Member (Director term commenced 16 December 2020; Executive Committee term commenced 13 April 2021)	BAppSc(Chiro), MPH
Ms Wendy Zernike	Executive Committee Member	RN, BN, GradCert(Leadership&Mgt), MBA, GAICD, MACN
Dr Tim Cooper	(Term commenced 25 May 2021)	BSc, BSc(Chiro)
Dr Dawn Dane		BSc(Hons), MSc(Chiro)
Dr Noel Dawson		BSc, BSc(Hons), PhD
Dr Kristin Grace	(Term ended 2 May 2021)	DC, DACBR
Dr Ken Lorme		BSc, DC, Grad Dip(Ergonomics), MHSc(OH&S), GradCert(TertEd)
Dr Phil McMaster	(Term ended 2 March 2021)	DC, ACP
Emeritus Professor Stefan Pallister	Chair, Accreditation Committee (Director term ended 11 October 2020)	DC, DipHA
Dr Corrian Poelsma		BSc(Chem), BSc(Chiro)

COMPANY SECRETARY

The Company Secretary as at 30 June 2021 was:

COMPANY SECRETARY		QUALIFICATIONS
Ms Caroline Khalil	Executive Officer	AdvDipBus, DipProjMgt, CertIVTAE, GAICD, MAuSAE

DIRECTORS' MEETINGS

During the reporting period, the Board of Directors met:

- 11 October 2020
- 2 May 2021

Attendance by each Director as at 30 June 2021 is listed in the following table.

DIRECTOR	NUMBER OF MEETINGS HELD WHILE IN OFFICE	NUMBER OF MEETINGS ATTENDED
Dr Terry Crisp	2	2
Dr Michael Shobbrook AM	2	2
Dr Peter Cowie OAM	2	2
Dr Lyndon Amorin-Woods	1	1
Ms Wendy Zernike	2	2
Dr Tim Cooper	0	0
Dr Dawn Dane	2	2
Dr Noel Dawson	2	2
Dr Ken Lorme	2	2
Dr Corrian Poelsma	2	2

OBJECTIVES

The purpose of the Council is to advise and make recommendations relating to chiropractic accreditation, standards of education and practice.

The objects of the Council, as stated in the Constitution, are to:

- assess, accredit and monitor chiropractic undergraduate and postgraduate programs and other programs as it sees fit;
- advise and make recommendations regarding statutory accreditation, approval or prescription;
- develop, advocate and maintain valid and reliable accreditation standards and processes to assess the suitability and quality of chiropractic programs and to assess the success of provider institutions in ongoing development, implementation and evaluation of those course goals and outcomes;
- develop and conduct evaluations in relation to the suitability of overseas trained chiropractors for migration and practice in Australia and New Zealand;
- develop and conduct competency assessments on behalf of regulatory authorities and advise on the suitability of chiropractors, referred for assessment, to practise in Australia and New Zealand;
- advise and make recommendations in relation to chiropractic education and uniform approaches to Standards of Practice and regulation of chiropractors in Australia, New Zealand and Asia;
- establish and maintain relationships with bodies or organisations within Australia and in other countries having objects and functions, in whole or in part, similar to the objects and functions of the Council; and
- ensure that the Council achieves its purpose and objects.

SHORT-TERM OBJECTIVES

The Council's short-term objectives are to:

- maintain governance and administrative structures appropriate for a company limited by guarantee to ensure compliance with relevant legislation;
- contribute to and meet the requirements established under agreements with member and nominating bodies;
- review and maintain CCEA educational and competency-based standards, policies and procedures;
- continue the ongoing monitoring and re-accreditation of accredited chiropractic programs in Australia, New Zealand and Asia;
- conduct the competency-based assessment of overseas trained chiropractors in Australia and New Zealand; and
- contribute to policy matters associated with accreditation, and qualification and skills assessment, through active engagement with the sector, industry and stakeholders.

LONG-TERM OBJECTIVES

The Council's long-term priorities as set out in the CCEA Strategic Plan 2018–2023 are:

Governance

- Build and maintain an efficient, cost effective, framework to support the CCEA's core business, strategic priorities and work plan.
- Anticipate and inform national and international trends and developments.
- Identify and mitigate risks to the effectiveness and sustainability of the CCEA.
- Ensure reputation as a trusted advisor on policy and regulation, accreditation and assessment of overseas trained chiropractors.

Organisation

- Efficient and effective resource management.
- Collaboration.
- Sustainable business processes.
- Encourage innovation and ethical business.
- Good corporate citizenship.

Accreditation

- Develop and maintain chiropractic accreditation standards and competencies that are rigorous and based on 'best practice'.
- Ensure accreditation processes are independent, rigorous and based on best available evidence.
- Ensure informed, unbiased, transparent and fair decision making in accreditation decisions.
- Provide expertise in accreditation to others inter and intra-professionally.
- Seek to extend mobility and portability of CCEA accredited programs internationally.

Assessment

- Develop and maintain 'best practice' in administering a standardised assessment framework.
- Ensure assessment standards are based on available research and are consistent with national and international standards.

Stakeholder engagement

- Optimise communication channels/partnerships and collaborations relating to our core business and strategic objectives with internal/external stakeholders.
- Provide opportunity and encourage greater stakeholder engagement in consultations.
- Respond to the needs and expectations of the stakeholders who engage the CCEA services.

2020–21 CCEA AT A GLANCE



5
Australian/New Zealand
programs accredited

3
International
programs accredited



13
Exams
delivered

5
Exam
sessions held

0 Site evaluations
undertaken

9 Annual reports
considered

27 Desktop skills
audits completed

2 CCEA Board of
Directors meetings

1 Chiropractic Overseas
Assessment Committee meeting

5 Executive Committee
meetings and
teleconferences

6 Council on Chiropractic
Education International (CCEI)
meetings and teleconferences

3 Accreditation
Committee meetings
and teleconferences

5 Health Professions
Accreditation Collaborative
Forum (HPACF) meetings



World regions from which candidates have applied based on permanent residence in 2020–21



Australia & Asia Pacific
Australia, Malaysia,
Hong Kong, China,
Taiwan

Africa
South Africa

North America
Canada and USA

South America
Brazil

**United Kingdom
& Europe**
UK

PRINCIPAL ACTIVITIES

EXECUTIVE COMMITTEE

Role/purpose

The Executive Committee acts on behalf of the Council between meetings of the Board of Directors and ensures the day-to-day activities are carried out in a timely, effective and efficient manner.

Membership and meetings

In October 2020, Dr Peter Cowie OAM was re-appointed as CCEA Treasurer and in April 2021, Dr Lyndon Amorin-Woods moved into a position on the Executive Committee.

As at 30 June 2021, the Executive Committee comprised of:

- Dr Terry Crisp, Chairperson
- Dr Michael Shobbrook AM, Deputy Chairperson
- Dr Peter Cowie OAM, Treasurer
- Dr Lyndon Amorin-Woods, Executive Committee member
- Ms Wendy Zernike, Executive Committee member

The Executive Committee met five times over the reporting period.

Summary of activities

During the reporting period, the Board of Directors and its committees were involved in the following activities:

Governance and operating environment

- Consideration of (re)-accreditation and COAC reports and recommendations.
- Ongoing work to inform the review of the National Registration and Accreditation Scheme (NRAS).
- Further review of CCEA administrative policies and procedures, internal controls and systems.
- Executing the CCEA Strategic Plan.
- Financial monitoring.
- Risk assessment.
- Consideration of workplans and funding agreements.
- Responses to consultations and policy reforms.
- Organisational reform (workforce capability and structure).
- COVID-19 response.

Stakeholder consultation and collaboration

- Liaison with the Chiropractic Board of Australia (ChiroBA), Australian Health Practitioner Regulation Agency (Ahpra) and the New Zealand Chiropractic Board (NZCB).
- Preparation of submissions to the ChiroBA (according to requirements under the *Health Practitioner Regulation National Law Act 2009*) and the NZCB.
- Involvement with the Health Professions Accreditation Collaborative Forum (HPACF).
- Contributed to consultation papers and participated in discussions relating to the review of NRAS and other NRAS objectives.
- Attendance/participation in national and international association events/meetings.
- Participation in the Councils on Chiropractic Education International (CCEI) deliberations.

ACCREDITATION COMMITTEE

Message from the Chair

The 2020–21 year has been a particularly challenging one for the CCEA Accreditation Committee (AC). The majority of challenges have resulted from the unprecedented COVID-19 pandemic which has continued unabated and with increasingly infectious variants. Since the onset of the pandemic, there have been no physical site evaluations or face-to-face meetings undertaken by AC members. Regular meetings have been successfully completed using online (Zoom) technology. For the year 2020–21, the Australian and New Zealand programs attended monthly (2020) and 6 weekly (2021) meetings. Participants have included all program heads/leads and both the AC Chair and CCEA Chair. We have continued to provide a “snapshot” report after each meeting, and these have been forwarded to the Australian and New Zealand Chiropractic Boards. The AC Chair, CCEA Chair and CCEA Executive Officer have met monthly with both boards to discuss the “snapshot” reports and answer questions from the board members. This increased level of communication with the programs and the boards has been very positive and will be continued in the foreseeable future.

Due to the COVID-19 pandemic it is anticipated that site evaluation visits to the Australian Chiropractic College, RMIT and the New Zealand College of Chiropractic, all scheduled for the 2021–22 year, will need to be modified to a greater or lesser degree dependent on COVID-19 restrictions being in place from time to time. It is anticipated that site evaluations in the short term will be largely “virtual” in nature but with a requirement for a modified face-to-face visit before accreditation is granted or renewed.

The AC has maintained its watching brief on the Hanseo University (South Korea) program’s circumstances. Monthly Zoom meetings between the AC Chair and the Head of program at Hanseo, Dr HanSuk Jung, have continued throughout 2020–21. The Hanseo program plans to complete teach out by the end of 2021/early 2022. The Tokyo College of Chiropractic faces difficulties similar to those that have prevailed at Hanseo, and they plan to teach out the program with the same level of monitoring as Hanseo.

We continue to work closely with other accreditation councils with interest in their practices for site evaluation team visits and general accreditation best practice.

I commend the members of the AC during the reporting period, all of whom have made significant contributions to the discussions and decisions surrounding accreditation of the programs delivered by the institutions. I also note my appreciation of the invaluable services provided by Dr Stacey Janssen, our new Acting Executive Officer. Dr Janssen is currently performing all of the duties previously managed by Ms Caroline Khalil.



Emeritus Professor Stefan Pallister
Chair, Accreditation Committee

Role/purpose

The Accreditation Committee is a constituted committee of CCEA Ltd with specified responsibilities. The committee oversees all program accreditation matters including site evaluation visits and ongoing monitoring.

Membership and meetings

Members of the committee as at 30 June 2021 are:

- Emeritus Professor Stefan Pallister, Chairperson
- Dr Lyndon Amorin-Woods
- Ms Helen Bourne
- Dr Scott Charlton
- Dr Jesse Cleave
- Dr Peter Cowie OAM
- Dr Terry Crisp (ex officio)
- Dr Sonya Fogerty
- Dr Kelly Holt
- Dr Mark McEwan

The committee met three times formally throughout the reporting period.

Summary of activities

In 2020–21 there continued to be a high volume of accreditation-related work due to the COVID-19 pandemic. The focus for the committee, in partnership with various chiropractic programs and their providers, was maintaining the momentum of business-as-usual and managing the ongoing impact and disruption of COVID-19.

Accreditation of the chiropractic programs at the following institutions was recommended to the CCEA Board in accordance with CCEA standards, guidelines, policies and procedures:

- RMIT University, accreditation extension granted
- New Zealand College of Chiropractic, accreditation extension granted

In addition, monitoring reports of all programs at the following institutions were considered, with particular focus on quality developments, improvements and attention to specific matters:

- Central Queensland University — Brisbane, Mackay and Sydney, Australia
- Hanseo University — South Korea
- International Medical University — Malaysia
- Macquarie University — Sydney, Australia
- Murdoch University — Perth, Australia
- New Zealand College of Chiropractic — Auckland, New Zealand
- RMIT University — Melbourne, Australia
- Tokyo College of Chiropractic — Japan

Further to the above, the committee considered a large volume of material changes to programs primarily due to the pandemic.

The Accreditation Committee progressed/completed quality improvement initiatives relating to:

- processes for site evaluation team selection and appointment;
- cultural safety training;
- remote site visit design; and
- annual monitoring.

In addition, the committee progressed business associated with the application for accreditation of the new chiropractic program in South Australia delivered by the Australian Chiropractic College.

CHIROPRACTIC OVERSEAS ASSESSMENT COMMITTEE

Message from the Chair

The COAC met virtually in March 2021. This meeting focused on the impacts of COVID-19 and explored remote assessment. The committee also discussed the differences with radiography training in chiropractic programs throughout the world and the effect this has on candidates completing the radiographic positioning component of the Competency Based Assessment.

The COAC continues to focus on quality improvements that enhance the skills and qualifications assessment process, including statistical report analysis. The candidate guide has been reviewed and work to amend this document will continue. During the 2020–21 year, a candidate conduct policy was created and has since been implemented. Two additional image interpretation exams are currently being developed.

The remote assessment working group began exploring methods of utilising additional moderators for the clinical cases oral examination. The COAC plans to implement external moderation during the 2021–22 year as a part of continuous quality improvement.

During the reporting period, a number of projects were delayed due to the COVID-19 pandemic. The CCEA Board has allocated resources to support this activity. This work will remain a priority over the next 12 months.

The CCEA continues to be an active participant in the Assessing Authorities Network. This collaboration has provided positive engagement with colleagues; and valuable sharing and learnings.

I would like to take this opportunity to thank Ms Caroline Khalil and Dr Stacey Janssen for their assistance with running the COAC this year, and Ms Denise Easton for her work with COAC administration and supporting candidates.



Dr Marina Fox

Chair, Chiropractic Overseas Assessment Committee

Role/purpose

The Chiropractic Overseas Assessment Committee (COAC) is a constituted committee of CCEA Ltd with specified responsibilities. The committee oversees the establishment, development and conduct of competency assessments in relation to the suitability of overseas trained chiropractors for migration and eligibility to register in Australia and New Zealand.

Membership and meetings

Members of the committee as at 30 June 2021 are:

- Dr Marina Fox, Chairperson
- Dr Terry Crisp (ex officio)
- Dr Dawn Dane
- Dr Hannah Gaskin
- Dr Rosemary Giuriato
- Dr Christopher Hodgetts
- Dr Anneliese Hulme
- Dr Barrett Losco

The committee met once formally throughout the reporting period.

Summary of activities

Skills recognition for migration

During the reporting period, 31 Stage 1 Desktop Audit applications were received for skills assessment for the purpose of registration and/or migration. Of the 31 applications received:

- 15 applicants were graduates of an approved program of study under the Australian National Law (and were therefore only required to undertake the Stage 1 Desktop Audit).
- 13 applicants were graduates of a program accredited by a member of the Councils on Chiropractic Education International (CCEI).
- 2 applicants were graduates of a program not accredited by a member of CCEI.
- 1 applicant had been assessed by CCEA more than 18 months earlier and requested an assessment of their recent status and experience for migration purposes.

CCEA continues to contract the Australian Pharmacy Council (under the name IA Solutions) to undertake the document verification process for its Stage 1 Desktop Audits.

Stage 2 Competency Based Assessments were conducted in:

- November 2020 — Murdoch University, Perth
- February 2021 — Macquarie University, Sydney
- February 2021 — New Zealand College of Chiropractic, Auckland
- June 2021 — Macquarie University, Sydney
- June 2021 — New Zealand College of Chiropractic, Auckland.

The Stage 2 Competency Based Assessment scheduled for July 2020 in New Zealand, was cancelled due to COVID-19 pandemic travel restrictions.

REPRESENTATION ON THE COUNCILS ON CHIROPRACTIC EDUCATION INTERNATIONAL

Role/purpose

The Councils on Chiropractic Education International (CCEI) was established in 2001 by the world's regional chiropractic accrediting agencies (CCEs). It is an independent and autonomous organisation that is committed to excellence in chiropractic education through promoting and overseeing consistent and high-quality standards for chiropractic education worldwide.

More information can be found here: <https://www.cceintl.org/>

Current membership comprises:

- Council on Chiropractic Education Australasia (CCEA)
- Federation of Canadian Chiropractic (FCC)
- European Council on Chiropractic Education (ECCE)

Directors and meetings

The CCEA nominated directors are:

- Dr Michael Shobbrook AM, CCEI Vice-President, CCEA Executive Director
- Emeritus Professor Stefan Pallister, CCEA Accreditation Committee Chair

The last face-to-face meeting was held in Berlin in March 2019, in conjunction with the World Federation of Chiropractic (WFC) and European Chiropractic Union (ECU) Congress, and International Chiropractic Regulatory Society's (ICRS) annual meeting. No face-to-face meetings have been held since that time due to the COVID-19 pandemic.

Teleconference meetings are held 4–6 times a year including, during the 2020–21 reporting period:

- 22 July 2020
- 27 and 29 October 2020 — 2 x 4hr facilitated *Strategic Planning* meetings
- 17 December 2020 — including *Annual General Meeting* with observers (noted below*)
- 17 February 2021
- 6 April 2021

Summary of recent activities

- Following the facilitated Strategic Planning workshops, held over two days in late 2020, and follow up meetings and work, a new strategic plan has been adopted and can be found here: www.cceintl.org/strategic-plan.
- Work is being done to refine the workplan and timelines associated with the strategic plan.
- A finalised mapping document of CCEI member agencies' standards, competencies and processes against the *International Framework for Chiropractic Education and Accreditation*, is now approved and on the website: <https://www.cceintl.org/important-documents>.
- Officeholder elections were in December 2020 with results: re-elected President — Cynthia Peterson, RN, DC, DACBR; elected Vice President — Michael Shobbrook AM; and elected Treasurer/Secretary — Grayden Bridge, DC.
- All CCEs acknowledge the significant and ongoing impact of COVID-19 in the world. The need for programs and accrediting agencies to adapt and for the chiropractic profession to ensure its actions contribute positively to managing the pandemic issues, are ongoing discussions amongst CCEs.
- At CCEI's AGM in December, a number of observers were invited, and gave updates on their organisations' key activities, including the impacts of COVID-19. Observers present were:
 - Dr Craig Little and Dr Jean-Nicolas Poirier (CCE- US)
 - Dr Joseph Busch, Dr Daniel Facchini, Dr Sira Borges, Dr Ana Paula Facchinato (CCE-LA)
 - Dr Jordanne Buote, Ms Sarah Hampton, Ms Kesego Chika (WCCS)
 - Dr Lynn Shaw (CCEC)
- At the AGM meeting, Dr Jean Moss, immediate past president, resigned with new CCEC Nominee, Dr Lynn Shaw replacing her as a CCEI Director.
- Further in person discussions have occurred between CCEI and CCE-US personnel.
- Latin America - CCE-LA formation has progressed further with the development of draft By-Laws. The number of programs in the region is growing, but with most programs in areas or minimal or no chiropractic regulation.
- The *World Health Organization (WHO) Guidelines on Basic Training and Safety in Chiropractic (2004)* was acknowledged as an excellent piece of work, but it was agreed that an updated document was needed. The WFC, and Dr John Sweeney AM, were the drivers of the previous document. Initial discussions with Richard Brown indicate WFC also see the need for an update, under new WHO Guidelines. Further discussions are to follow between WFC and CCEI.
- CCEI Digests are released twice annually and can be found here: <https://www.cceintl.org/news>



Dr Michael Shobbrook AM



Emeritus Professor Stefan Pallister

TREASURER'S REPORT

The financial accounts reveal a profit of \$154,292 for the year. This compares with a profit of \$192,901 for the 2019–20 financial year.

Revenue decreased significantly compared to the 2019–20 financial year. In the 2019–20 year, we changed from an “in arrears” accreditation fee model to an annual fee model. The previous model led to substantial variations in program accreditation income. It is expected that in future years, significant variations in annual accreditation income will no longer occur.

Income from skills assessment decreased. The number of applicants applying for Desktop Audits and attending Competency Based Assessments was reduced due to the impacts of COVID-19.

Expenses associated with meetings and travel continue to be much lower due to COVID-19. Meetings have been held via videoconference or a hybrid model (with participants choosing whether to attend face-to-face or via videoconference).

Income and expenditure both decreased this year. However, total assets are continuing to increase. Reserves are strong.

I would like to thank Ms Caroline Khalil, our Executive Officer during the 2020–21 financial year, for being so freely available to provide the second authorisation required for all transactions.

I would also like to acknowledge the assistance and advice provided to me by Dr Terry Crisp, Dr Michael Shobbrook AM, Ms Khalil and members of the Executive Committee in the performance of this role.

The financial position of the company remains secure and strong.



Dr Peter Cowie OAM
Treasurer

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

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Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Directors' Report

For the Year Ended 30 June 2021

The directors present their report on Council on Chiropractic Education Australasia Limited for the financial year ended 30 June 2021.

General information

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Position
Dr Terry Crisp	Chairperson
Dr Michael Shobbrook AM	Deputy Chairperson
Dr Peter Cowie OAM	Treasurer
Dr Lyndon Amorin-Woods	Executive Committee Member
Ms Wendy Zernike	Executive Committee Member
Dr Tim Cooper	Director
Dr Dawn Dane	Director
Dr Noel Dawson	Director
Dr Rosemary Giuriato	Director
Dr Kenneth Lorme	Director
Dr Corrian Poelsma	Director
Clinical Professor Fiona Stoker	Director
Dr Phil McMaster	Former Director
Emer Prof Stefan Pallister	Former Director
Prof Don Byrne	Former Executive Committee Member
Dr Kristin Grace	Former Director

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activity of Council on Chiropractic Education Australasia Limited during the financial year was to assure quality in chiropractic education and competency through accreditation of chiropractic programs in the Australasian region; and to undertake qualification and skills assessment for migration and registration .

No significant changes in the nature of the Company's activity occurred during the financial year.

Operating results

The profit of the Company amounted to \$ 154,292 (2020: \$ 192,901).

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Directors' Report

For the Year Ended 30 June 2021

Other items

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Company during the year.

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Council on Chiropractic Education Australasia Limited.

Auditor's independence declaration

The auditor's independence declaration in accordance with section 60-40 of the of the *Australian Charities and Not-for-profits Commission Act 2012* for the year ended 30 June 2021 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: 

Director: 

Dated this17..... day of October..... 2021



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Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Council on Chiropractic Education Australasia Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Hardwickes
Chartered Accountants

Bhaumik Bumia CA
Partner

17 October 2021

Canberra



Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue and other income	4	491,632	602,783
Expenses			
Accounting fees		(4,648)	(6,962)
Assessment costs		(24,891)	(44,905)
Bank charges		(298)	(944)
Computer expenses		(601)	(587)
Depreciation and amortisation expense	8(a)	(1,211)	(1,065)
Executive officer fee and staff support		(149,658)	(133,540)
Honorarium		(54,558)	(55,544)
Insurance		(9,262)	(4,440)
Legal expenses		(14,750)	-
Other expenses		(827)	(12,194)
Postage		(432)	(930)
Printing and stationery		(202)	(1,012)
Project costs		-	(1,980)
Registration fees		(228)	(168)
Rent		(4,800)	(6,000)
Sitting fees		(25,347)	(43,243)
Subscriptions / membership fees		(14,345)	(12,352)
Superannuation contributions		(20,292)	(8,259)
Telephone & internet		(5,861)	(6,069)
Travel expenses		(5,129)	(69,688)
Total expenses		(337,340)	(409,882)
Profit before income tax		154,292	192,901
Income tax expense	2(b)	-	-
Profit for the year		154,292	192,901
Other comprehensive income			
Total comprehensive income for the year		154,292	192,901

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	621,339	693,074
Trade and other receivables	6	1,178	-
Other financial assets	7	250,000	-
Other assets	9	13,218	8,501
TOTAL CURRENT ASSETS		<u>885,735</u>	<u>701,575</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	1,227	2,438
TOTAL NON-CURRENT ASSETS		<u>1,227</u>	<u>2,438</u>
TOTAL ASSETS		<u>886,962</u>	<u>704,013</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	44,458	15,801
TOTAL CURRENT LIABILITIES		<u>44,458</u>	<u>15,801</u>
TOTAL LIABILITIES		<u>44,458</u>	<u>15,801</u>
NET ASSETS		<u>842,504</u>	<u>688,212</u>
EQUITY			
Retained earnings		<u>842,504</u>	<u>688,212</u>
TOTAL EQUITY		<u>842,504</u>	<u>688,212</u>

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Statement of Changes in Equity For the Year Ended 30 June 2021

2021

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2020	688,212	688,212
Profit for the year	154,292	154,292
Balance at 30 June 2021	842,504	842,504

2020

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2019	495,311	495,311
Profit for the year	192,901	192,901
Balance at 30 June 2020	688,212	688,212

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Statement of Cash Flows For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	509,700	717,762
Payments to suppliers and employees	(335,161)	(451,875)
Interest received	3,726	4,612
Net cash provided by operating activities	<u>178,265</u>	<u>270,499</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	-	(1,733)
Purchase of financial assets	(250,000)	-
Net cash (used in) investing activities	<u>(250,000)</u>	<u>(1,733)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase in cash and cash equivalents held	(71,735)	268,766
Cash and cash equivalents at beginning of year	693,074	424,308
Cash and cash equivalents at end of financial year	5 <u>621,339</u>	<u>693,074</u>

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements For the Year Ended 30 June 2021

The financial report covers Council on Chiropractic Education Australasia Limited as an individual entity. Council on Chiropractic Education Australasia Limited is a not-for-profit Company, registered and domiciled in Australia.

The functional and presentation currency of Council on Chiropractic Education Australasia Limited is Australian dollars.

The financial report was authorised for issue by those charged with governance on .

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012*.

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

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

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

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

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

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

Specific revenue streams

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

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

Operating grants

When the Company receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Company:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Company:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer);
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount; and
- if a contract liability is recognised as a related amount above, the Company recognises income in profit or loss when or as it satisfies its obligations under the contract.

Interest income

Interest income is recognised using the effective interest method.

(b) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, 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).

Receivables and payables are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(c) **Goods and services tax (GST)**

arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) **Plant and equipment**

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office Equipment	25%
Computer Equipment	25%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(e) **Financial instruments**

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

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

Financial assets

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

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

- fair value through other comprehensive income - equity instrument (FVOCI - equity)

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

Amortised cost

Assets measured at amortised cost are financial assets where:

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

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

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

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

Equity instruments

The Company has no investments in listed and unlisted entities.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

The Company does not hold any assets that fall into this category.

Impairment of financial assets

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

- financial assets measured at amortised cost

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(e) Financial instruments

Financial assets

based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Company uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Company in full, without recourse to the Company to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received.

Trade receivables

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

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

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

Other financial assets measured at amortised cost

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

Financial liabilities

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

The financial liabilities of the Company comprise trade payables.

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key judgments - COVID 19

Judgement has been exercised in considering the impacts that the COVID19 pandemic has had, or may have, on the Company based on known information. The consideration extends to the nature of the products and services offered, customers, supply chain and staffing. Other than as addressed in specific notes, there does not currently appear to be either significant impact on the financial statements or any significant uncertainties with respect to events or conditions which may impact the Association unfavourably as at the reporting date or subsequently as a result of the COVID 19 pandemic.

4 Revenue and Other Income

Revenue from continuing operations

	2021	2020
	\$	\$
Revenue from contracts with customers		
- Grant income	226,405	191,868
- Interest income	2,779	4,730
- Members contribution	86,804	81,972
- Program accreditation ^a	94,400	234,880
- Skills recognition	81,244	89,333
Total Revenue and other income	491,632	602,783

a. Program accreditation

During the year 2019-20, the Council changed its accreditation fee model from an "in arrears" model to an annual accreditation fee model. As part of this reform, total fees of \$98,800 were charged to transition customers into the new model, thereby paying out their current cycle of accreditation and moving to the new annual fee.

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements

For the Year Ended 30 June 2021

5 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	371,339	443,074
Short-term deposits	250,000	250,000
	<u>621,339</u>	<u>693,074</u>

6 Trade and other receivables

	2021	2020
	\$	\$
CURRENT		
GST receivable	1,178	-
Total current trade and other receivables	<u>1,178</u>	<u>-</u>

7 Other Financial Assets

	2021	2020
	\$	\$
CURRENT		
Term deposit	250,000	-
	<u>250,000</u>	<u>-</u>

8 Plant and equipment

	2021	2020
	\$	\$
PLANT AND EQUIPMENT		
Office equipment		
At cost	321	321
Accumulated depreciation	(321)	(321)
Total office equipment	<u>-</u>	<u>-</u>
Computer equipment		
At cost	8,812	12,747
Accumulated depreciation	(7,585)	(10,309)
Total computer equipment	<u>1,227</u>	<u>2,438</u>
Total plant and equipment	<u>1,227</u>	<u>2,438</u>

(a) Movements in Carrying Amounts

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

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Notes to the Financial Statements For the Year Ended 30 June 2021

8 Plant and equipment

(a) Movements in Carrying Amounts

	Computer Equipment \$	Total \$
Year ended 30 June 2021		
Balance at the beginning of year	2,438	2,438
Depreciation expense	(1,211)	(1,532)
Balance at the end of the year	1,227	1,227

9 Other Assets

	2021 \$	2020 \$
CURRENT		
Prepayments	11,547	5,883
Accrued income	1,671	2,618
	13,218	8,501

10 Trade and Other Payables

	Note	2021 \$	2020 \$
CURRENT			
Trade payables		34,679	1,819
GST payable		-	172
Accrued expense		5,738	13,810
Other payables		4,041	-
		44,458	15,801

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

11 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2021 (30 June 2020:None).

12 Events after the end of the Reporting Period

The financial report was authorised for issue on by those charged with governance.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.



Responsible person



Responsible person

Dated 17 October 2021



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Hardwickes Partners Pty Ltd
ABN 21 008 401 536

Liability limited by a scheme
approved under Professional
Standards Legislation

Council on Chiropractic Education Australasia Limited

Independent Audit Report to the members of Council on Chiropractic Education Australasia Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Council on Chiropractic Education Australasia Limited, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of Council on Chiropractic Education Australasia Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2021 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of Responsible Entities for the Financial Report

The responsible persons of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Registered Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the Registered Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Registered Entity's financial reporting process.





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Council on Chiropractic Education Australasia Limited

Independent Audit Report to the members of Council on Chiropractic Education Australasia Limited

Auditor's Responsibilities for the Audit of the Financial Report

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

Hardwickes
Chartered Accountants

Bhaumik Bumia CA
Partner

Canberra
17 October 2021



