



# ANNUAL **REPORT** 2022

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# COMPANY INFORMATION

Company information as at 30 June 2022

## DIRECTORS

NAME	POSITION
Dr Terry Crisp	Chairperson
Dr Lyndon Amorin-Woods	Deputy Chairperson
Dr Scott Charlton	Director
Dr Tim Cooper	Director
Associate Professor Rosemary Giuriato	Director
Dr Ken Lorme	Director
Dr Barrett Losco	Director
Dr Corrian Poelsma	Director
Clinical Professor Fiona Stoker	Director
Clinical Associate Professor Wendy Zernike	Director

## COMPANY SECRETARY

**Dr Stacey Janssen**  
Executive Officer

## POSTAL ADDRESS

Ngunnawal Country  
GPO Box 622  
Canberra ACT 2601  
Australia

## REGISTERED OFFICE

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

## AUDITOR

**Hardwickes, Canberra ACT**  
Chartered Accountants

# 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). CCEA Ltd is registered with the Australian Charities and Not-for-profits Commission (ACNC).

# 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 2021-2022.

This has been another busy year for CCEA. We have had to catch up on several accreditation site visits that were held over during COVID-19. These have all gone smoothly, largely due to the diligence of Dr Sonya Fogerty (Accreditation Committee Chair), Dr Stacey Janssen (Executive Officer) and Dr Melanie Jones (Senior Policy and Engagement Officer).

We have continued to hold meetings with all the Heads of Programs for Australia and New Zealand. Initially, these were held monthly but as things in education are returning to a "COVID normal", the meetings are now scheduled every 3 months. The Heads of Programs meetings are followed a few days later by a meeting with the Chiropractic Board of Australia (CBA) and the New Zealand Chiropractic Board. There have also been regular meetings with the CBA to discuss accreditation outcomes and recommendations.

I have attended a number of Health Professions Accreditation Collaborative Forum (HPACF) meetings where items and issues common to all the accreditation councils are discussed. This remains a very valuable vehicle for CCEA as we are able to draw on the experience of other councils. We are approaching the time for the next round of contract negotiations with CBA and Ahpra and this will be facilitated using the HPACF as there are many commonalities in all the contracts.

I will be attending the World Federation of Chiropractic conference in the US in November and at the same time the Councils on Chiropractic Education International (CCEI) meeting. The Presidency is a roster system, and our rotation is approaching. Technically, it will be our turn from the November meeting, but I am negotiating with the current President to continue for another term to give me a chance to get up to speed as Vice President. This will be an increase in my workload, but I feel it is important for us to maintain our standing and contribution in the international arena.

Thanks again to Dr Marina Fox who has continued in the role of Chiropractic Overseas Assessment Committee (COAC) Chair. Dr Fox has done an excellent job coordinating assessments, dealing with any and all issues that arise, and continuing to update the documentation and processes of COAC.

Welcome and thank you also to Dr Sonya Fogerty as Chair of the Accreditation Committee. It has been a busy time as we catch up from COVID-19. Dr Fogerty has done an excellent job. I have been impressed as to how quickly she has come up to speed and been able to contribute to the discussions surrounding this portfolio. Dr Fogerty has also agreed to be the second nominee from CCEA on the CCEI.

We have managed to progress a number of projects over the last year, and this has been both long overdue and satisfying to see things being "ticked off" our list of projects. The extra hours for the EO and Senior Policy and Engagement Officer have allowed us to move ahead with these items rather than spending all our time and manpower resources on business as usual. Workforce planning needs to be an ongoing discussion as the demands will evolve over time.

Thank you to Dr Lyndon Amorin-Woods for taking up the position as Deputy Chair. Dr Amorin-Woods has been a valued sounding board for many issues over the year, providing wise council on a range of subjects.

We were fortunate to have been able to fill the position of Senior Policy and Engagement Officer. Dr Melanie Jones has provided support to the EO as well as the Committee Chairs. This has greatly assisted with smooth function of our committee business. This has also made more time available to the EO to progress our list of projects.

It has been very pleasing to finalise the constitution review, the changes we have enabled will allow the organisation to function in a more contemporary manner. Another pleasing issue has been the formation of the Finance, Risk and Audit Committee (FRAC), this again is a move from the previous Treasurer role to a more contemporary method of financial and risk management. Thanks to the Board members who have volunteered to be on the Committee and to Clinical Professor Fiona Stoker as the Chair.

Finally, I would like to thank Dr Stacey Janssen for her assistance and guidance over the year. We have a regular online catch up every week and at times more often as business dictates so that I am aware of management activities. Dr Janssen has always made herself available at any time to discuss issues and I appreciate her commitment. The smooth and successful conduct of CCEA is largely due to her abilities.

A final thank you to all the Board and Committee members for your engagement and service over the last year. I deeply appreciate the contribution made by everyone.



**Dr Terry Crisp**  
Chairperson

# A MESSAGE FROM THE EXECUTIVE OFFICER

When preparing last year's Annual Report, we had hoped that the worst of COVID-19 was behind us. However, it was another challenging year with the global pandemic.

CCEA continued to meet regularly with the Heads of Accredited Programs in Australia and New Zealand. Earlier in the year, the meetings were held six-weekly and have decreased to quarterly now that we are getting used to living with the virus. These meetings have been important for CCEA to keep abreast of the impacts of COVID-19 and have also been valuable for programs to share experiences. Following these meetings, a report has been prepared for the Chiropractic Board of Australia and New Zealand Chiropractic Board. CCEA has also continued to meet regularly with the Boards to keep them updated.

In May 2022, Dr Sonya Fogerty was appointed as Accreditation Committee Chairperson upon the retirement of Emeritus Professor Stefan Pallister. Dr Fogerty comes with a wealth of knowledge in chiropractic education and accreditation and has settled into the role quickly.

During the year, CCEA conducted three site visits. CCEA took a hybrid approach to the visits to Australian Chiropractic College and RMIT University due to the impacts of COVID-19 on travel. We returned back to a face-to-face model for the New Zealand College of Chiropractic site visit in April 2022. CCEA site evaluation teams and staff have been flexible and adaptive during this time. We value our relationships with other accreditation authorities through the Health Professions Accreditation Collaborative Forum (HPACF) where we have been able to share learnings and experiences in relation to accreditation site visits throughout the COVID-19 pandemic.

CCEA had a decrease in the number of candidates completing the competency based assessment due to COVID-19 lockdowns and restrictions. We held additional assessment sessions to allow candidates in Australia and New Zealand to complete their exams, minimising the need to travel. As a part of continuous quality improvement, external moderation of practical examinations was implemented during the 2021-22 year. In addition, exam material and examiner instructions continue to be reviewed and updated. Thank you to Dr Marina Fox, Chiropractic Overseas Assessment Committee (COAC) Chairperson, Ms Denise Easton, Administrative Support, and the staff at our assessment venues for assisting with the coordination of these assessments.

During the year we were able to progress a range of projects. As a part of CCEA's commitment to cultural safety, personnel participated in training through online modules and live webinars conducted by Indigenous Allied Health Australia (IAHA). We look forward to engaging in further cultural capability training in the near future.

CCEA underwent an information technology (IT) upgrade during the year, including the launch of its new website in December 2021.

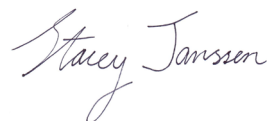
In May 2022, CCEA members approved the new constitution following consultation with stakeholders. The constitution was updated to reflect contemporary good governance principles. Along with the new constitution, the Finance, Risk and Audit Committee (FRAC) was formed. Clinical Professor Fiona Stoker was appointed as the FRAC Chairperson. She comes with extensive experience in governance and financial and risk management.

I would like to thank Dr Scott Charlton for his commitment as previous Treasurer as well as the other Executive Committee members, now that this committee has been disbanded with the adoption of the new constitution and establishment of the FRAC.

I am very grateful to the CCEA Board and committees for their guidance. In particular, I would like to thank Dr Terry Crisp, CCEA Chairperson, for his support and leadership.

This year we welcomed Dr Melanie Jones, Senior Policy and Engagement Officer. Dr Jones has come up to speed quickly and has assisted with a range of activities in relation to accreditation and skills assessment, as well as reviewing policy and progressing projects.

Finally, thank you to all of our stakeholders who have worked with us to maintain the high standard of chiropractic education in Australasia.



**Dr Stacey Janssen**  
Executive Officer

# 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
<b>Dr Terry Crisp</b> Chairperson	BAppSc, DNBCE
<b>Dr Lyndon Amorin-Woods</b> Deputy Chairperson	BAppSc(Chiro), MPH
<b>Dr Scott Charlton</b> (Term commenced 21 October 2021)	BCom/LLB (1st Hons), BAppSc, MClChiro
<b>Dr Tim Cooper</b>	BSc, BSc(Chiro)
<b>Dr Peter Cowie OAM</b> (Term ended 18 October 2021)	BAppSc(Chiro), FICC, FACC
<b>Dr Dawn Dane</b> (Term ended 18 October 2021)	BSc(Hons), MSc(Chiro)
<b>Dr Noel Dawson</b> (Term ended 10 November 2021)	BSc, BSc(Hons), PhD
<b>Associate Professor Rosemary Giuriato</b> (Term commenced 18 August 2021)	BSc, GradDipChiro, DO, PhD
<b>Dr Ken Lorme</b>	BSc, DC, Grad Dip(Ergonomics), MHSc(OH&S), GradCert(TertEd)
<b>Dr Barrett Losco</b> (Term commenced 21 October 2021)	MTech(Chiro), MProfAcctg
<b>Dr Corrian Poelsma</b>	BSc(Chem), BSc(Chiro)
<b>Dr Michael Shobbrook AM</b> (Term ended 10 December 2021)	BSc(Anatomy), MChiro
<b>Clinical Professor Fiona Stoker</b> (Term commenced 24 August 2021)	RN, BBus, GradCertPSM, MBA, MAICD, FACN
<b>Clinical Associate Professor Wendy Zernike</b>	RN, BN, GradCert(Leadership&Mgt), MBA, GAICD, MACN

## COMPANY SECRETARY

The Company Secretary as at 30 June 2022 was:

COMPANY SECRETARY	QUALIFICATIONS
<b>Dr Stacey Janssen</b> Executive Officer	BSc(Chiro), BChiro(Hons), GradCertPolicy&Gov, GAICD



# DIRECTORS' MEETINGS

During the reporting period, the Board of Directors met:

- 17 October 2021
- 1 February 2022
- 15 March 2022
- 1 May 2022
- 24 June 2022

Attendance by each Director as at 30 June 2022 is listed in the following table.

DIRECTOR	NUMBER OF MEETINGS HELD WHILE IN OFFICE	NUMBER OF MEETINGS ATTENDED
Dr Terry Crisp	5	5
Dr Lyndon Amorin-Woods	5	4
Dr Scott Charlton	4	3
Dr Tim Cooper	5	4
Dr Peter Cowie OAM	1	1
Dr Dawn Dane	1	1
Dr Noel Dawson	1	1
Associate Professor Rosemary Giuriato	5	2
Dr Ken Lorme	5	5
Dr Barrett Losco	4	1
Dr Corrian Poelsma	5	5
Dr Michael Shobbrook AM	1	1
Clinical Professor Fiona Stoker	5	4
Clinical Associate Professor Wendy Zernike	5	4

# 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 and competency assessments on behalf of regulatory authorities and advise on the suitability of chiropractors to practise in Australia and New Zealand;
- advise and make recommendations in relation to chiropractic education and ensure 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.

# 2021-22 CCEA AT A GLANCE



**6** Australian/New Zealand programs accredited

**3** International programs accredited



**11** Exams delivered

**6** Exam sessions held

**3** Site evaluations undertaken

**7** Annual reports considered

**25** Desktop skills audits completed

**5** CCEA Board of Directors meetings and teleconferences

**2** Chiropractic Overseas Assessment Committee meetings and teleconferences

**2** Executive Committee meetings and teleconferences

**2** Councils on Chiropractic Education International (CCEI) meetings and teleconferences

**8** Accreditation Committee meetings and teleconferences

**5** Health Professions Accreditation Collaborative Forum (HPACF) meetings and teleconferences



## World regions from which candidates have applied based on permanent residence in 2021–22



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

**Africa**  
South Africa

**North America**  
Canada and USA

**United Kingdom & Europe**  
UK

# PRINCIPAL ACTIVITIES

## EXECUTIVE COMMITTEE

### Role/purpose

The Executive Committee acted on behalf of the Council between meetings of the Board of Directors and ensured the day-to-day activities were carried out in a timely, effective and efficient manner. This committee disbanded on 1 May 2022 with the adoption of the amended CCEA Constitution.

### Membership and meetings

As at 1 May 2022, the Executive Committee comprised of:

- Dr Terry Crisp, Chairperson
- Dr Scott Charlton, Treasurer
- Dr Lyndon Amorin-Woods
- Dr Corrian Poelsma

The Executive Committee met twice 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.
- 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 (CBA), Australian Health Practitioner Regulation Agency (Ahpra) and the New Zealand Chiropractic Board (NZCB).
- Preparation of submissions to the CBA (according to requirements under the *Health Practitioner Regulation National Law Act 2009*) and the NZCB.
- Involvement with the Health Professions Accreditation Collaborative Forum (HPACF).
- 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 year 2021-2022 has been a very productive and busy year. The global pandemic, and resultant border closures, meant that normal accreditation cycles for several institutions were delayed, and therefore resulted in several site evaluation visits occurring in a relatively short period.

The new chiropractic program, at the Australian Chiropractic College was evaluated in August 2021. Royal Melbourne Institute of Technology (RMIT) was evaluated in February 2022 and New Zealand College of Chiropractic (NZCC) was evaluated in April 2022.

The Accreditation Committee and site evaluation teams continued to be creative and managed site evaluations utilising combinations of technology and on-site personnel. These hybrid evaluations were effective, but it was refreshing when some travel restrictions were released and the NZCC site evaluation was able to be conducted in person once again.

I would like to thank the site evaluation teams who worked efficiently and effectively to achieve this larger than usual, workload.

Regular monthly contact has been maintained with the Hanseo University and Tokyo College of Chiropractic (TCC) programs. It is a great shame that these two programs will cease to function after 2022 (Hanseo University was taught out in June 2022, and TCC will be completed in October 2022), but we congratulate the staff at both these fine institutions for their contributions to chiropractic education over the preceding years.

Updating and developing documentation has been another project during 2021-2022. We have developed Terms of Reference for the Evaluation Team Selection Committee, are currently working on a Risk Assessment Framework, developing training modules for site evaluation teams, and rewriting the Site Evaluation Team Handbook, to name a few.

Our new accreditation cycle spreadsheet allows more efficient “tracking” of each institution, in regard to their respective conditions, recommended actions and general progress. Each institution now has a custom template for any regular reporting requirements, this enables more efficient reporting for the individual institutions.

Regular and consistent communication between the Accreditation Committee Chair, the CCEA Chair, the CCEA Executive Officer and the CCEA Senior Policy and Engagement Officer has been maintained, along with regular contact with the institutions.

Development of documentation requires a greater demand on the Accreditation Committee members and I would like to thank them for the extra proof reading, constructive commentary and general feedback that they all so willingly supply in addition to their usual workload of being a committee member.

This is my first term as Chair of the Accreditation Committee, and as such, I would like to thank Emeritus Professor Stefan Pallister for his many years in this role, and his invaluable guidance and mentoring. I would also like to thank Dr Terry Crisp, Chair of the CCEA, for his leadership and direction offered to me as I learn the processes of the CCEA. Finally, I would like to acknowledge the unrelenting assistance I receive from Dr Stacey Janssen, Executive Officer, and Dr Melanie Jones, Senior Policy and Engagement Officer, who work tirelessly to ensure the effective and efficient running of this organisation.



**Dr Sonya Fogerty**

Chairperson, 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 2022 are:

- Dr Sonya Fogerty, Chairperson
- Dr Lyndon Amorin-Woods
- Dr Sandeep Bansal
- Ms Helen Bourne
- Dr Scott Charlton
- Dr Jesse Cleave
- Dr Terry Crisp (ex officio)
- Dr Mark McEwan
- Dr Brett Vaughan

The committee met eight times formally throughout the reporting period.

## Summary of activities

In 2021-22, 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 of Directors in accordance with CCEA standards, guidelines, policies and procedures:

- Australian Chiropractic College (new program accredited with conditions)
- RMIT University (re-accredited)
- New Zealand College of Chiropractic (re-accredited)

In addition, monitoring reports of 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
- Tokyo College of Chiropractic – Japan

Further to the above, the committee considered the following, where applicable:

- Material changes to programs
- Six-monthly progress reports
- Teach out monitoring

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

- processes for site evaluation team selection and appointment;
- cultural safety training;
- remote/hybrid site visit design;
- staged accreditation of new programs; and
- annual monitoring.

## CHIROPRACTIC OVERSEAS ASSESSMENT COMMITTEE

### Message from the Chair

COAC met virtually in September 2021 and March 2022. The meetings continued to focus on the impacts of COVID-19 on skills assessment.

During the pandemic, additional competency-based assessment sessions were held to accommodate candidates in different jurisdictions. With interstate and international travel now possible, COAC will return to holding three assessment sessions per year. It is anticipated that the number of candidates applying for qualification and skills assessments will increase in 2022-23.

COAC continues to focus on quality improvements and projects that enhance the qualification and skills assessment process. COAC has implemented external moderation of practical clinical competency sections as a part of continuous quality improvement.

An assessor training working group was formed to discuss various options for professional development. The working group has also updated the examiner instructions for the clinical cases oral examination.


Exam material continues to be reviewed and updated. A new image interpretation exam was implemented during the 2021-22 year. In addition, a principles of chiropractic (ethics and jurisprudence) exam is under development.

The CCEA continues to participate in the Assessing Authorities Network. This collaboration has provided positive engagement with colleagues from other professions.

During the 2021-22 year, Associate Professor Rosemary Giuriato, Dr Christopher Hodgetts and I were reappointed to COAC for another term.

COAC looks forward to returning to some face-to-face meetings again in the near future.

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



**Dr Marina Fox**

Chairperson, 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 2022 are:

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

The committee met twice formally throughout the reporting period.

## Summary of activities

### Skills recognition for migration

During the reporting period, 26 Stage 1 Desktop Audit applications were received for skills assessment for the purpose of registration and/or migration. Of the 26 applications received:

- 16 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).
- 6 applicants were graduates of a program accredited by a member of the Councils on Chiropractic Education International (CCEI).
- 3 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.
- 1 application remains in progress.

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:

- July 2021 — Murdoch University, Perth, Australia
- November 2021 — New Zealand College of Chiropractic, Auckland, New Zealand
- November 2021 — Murdoch University, Perth, Australia
- February 2022 — Macquarie University, Sydney, Australia
- February 2022 — New Zealand College of Chiropractic, Auckland, New Zealand
- June 2022 — New Zealand College of Chiropractic, Auckland, New Zealand

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

### Directors and meetings

During the year, Dr Michael Shobbrook AM and Emeritus Professor Stefan Pallister's terms ended as CCEA nominated directors to CCEI.

As at 30 June 2022, the CCEA nominated directors are:

- Dr Terry Crisp, CCEA Board Chairperson
- Dr Sonya Fogerty, CCEA Accreditation Committee Chairperson

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. The COVID-19 pandemic has prevented other face-to-face meetings; however, a meeting is scheduled for St. Louis, USA, in November 2022.

During the 2021-22 reporting period, the following CCEI teleconference meetings were held:

- 1 December 2021 – including the Annual General Meeting (AGM) with observers
- 23 March 2022

## Summary of recent activities

- CCE-Latin America (CCE-LA) continues to progress its establishment of processes to develop accreditation across the region, including:
  - drafting Constitution, By-laws, Standards, Competencies and processes. These have been reviewed by CCEI and input given.
  - seeking CCE-USA accreditation of a program.
  - developing a 2-part competency based examination in conjunction with the International Board of Chiropractic Examiners (IBCE).
- Responding to international qualification and accreditation related queries including to or from the USA, Germany, UK, Australia, Hong Kong and Macau.
- Journal of Chiropractic Humanities accepted for publication: *The Councils on Chiropractic Education International (CCEI) mapping project: Comparison of member organizations' educational standards to the CCEI framework document.*
- The officeholders as at 30 June 2022 are: **President** – Cynthia Peterson, RN, DC, DACBR, MMedEd; **Vice President** – Dr Terry Crisp, BAppSc, DNBCE; and **Treasurer/Secretary** – Darryl Kashton, BSc, DC.
- CCEI's AGM included observers from CCE-LA, the World Congress of Chiropractic Students (WCCS) and the General Chiropractic Council (GCC).
- All CCEs acknowledged the significant and ongoing international impact of COVID-19 and the need for programs and accrediting agencies to adapt, as well as for the chiropractic profession to ensure its actions contribute positively to managing the pandemic issues.
- CCEI Digests are released twice annually and can be found here: <https://www.cceintl.org/news>

# FINANCE REPORT

The financial accounts reveal a loss of \$15,965 for the year. This compares with a profit of \$154,292 for the 2020-21 financial year.

Revenue continues to be more stable since the implementation of annual accreditation fees in the 2019-20 year, compared to the previous “in arrears” model.

The overall number of applicants completing qualification and skills assessments was reduced compared to pre-COVID years. Despite CCEA holding additional exam sessions to minimise the need for candidates to travel, attendance numbers were significantly reduced due to COVID-19 lockdowns and travel restrictions. As a result, income from skills recognition was less than previous years.

Expenses associated with meetings and travel continued to be lower than pre-COVID years. Meetings were held via videoconference or a hybrid model (with participants choosing whether to attend face-to-face or via videoconference).

Overall operating expenditure was significantly higher this year. This was primarily due to workforce investment and the progression of projects and site visits that had been delayed due to the impacts of COVID-19.

Total assets are continuing to increase, and reserves are strong.

I would like to thank Dr Peter Cowie OAM and Dr Scott Charlton, previous Treasurers during the year and Clinical Professor Fiona Stoker, Finance, Risk and Audit Committee Chairperson for their support and guidance regarding financial matters.

The financial position of the company remains secure and strong.



**Dr Stacey Janssen**

Executive Officer

# ANNUAL FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2022

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## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Directors' Report For the Year Ended 30 June 2022

The directors present their report on Council on Chiropractic Education Australasia Limited for the financial year ended 30 June 2022.

#### 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 Lyndon Amorin-Woods	Deputy Chairperson, Former Executive Committee Member
Dr Scott Charlton	Director, Former Treasurer
Dr Timothy Cooper	Director
Associate Professor Rosemary Giuriato	Director
Dr Kenneth Lorme	Director
Dr Barrett Losco	Director
Clinical Professor Fiona Stoker	Director
Clinical Associate Professor Wendy Zernike	Director, Former Executive Committee Member
Dr Corrian Poelsma	Director
Dr Michael Shobbrook AM	Former Deputy Chairperson
Dr Peter Cowie OAM	Former Treasurer
Dr Dawn Dane	Former Director
Dr Noel Dawson	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.

##### Members' guarantee

Council on Chiropractic Education Australasia Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ 20 for all other members, subject to the provisions of the company's constitution.

At 30 June 2022 the collective liability of members was \$ 200 (2021:\$200).

##### Operating results

The loss of the Company amounted to \$ (15,965) (2021: profit \$ 154,292).

**Council on Chiropractic Education Australasia Limited**

ABN: 91 168 760 067

**Directors' Report**  
**For the Year Ended 30 June 2022**

**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.

**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 307C of the *Corporations Act 2001* for the year ended 30 June 2022 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 23 September 2022



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Hardwickes  
ABN 35 973 938 183

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

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 Directors of Council on Chiropractic Education Australasia Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, 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

23 September 2022

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 2022**

	Note	2022 \$	2021 \$
Revenue and other income	4	497,489	491,632
<b>Expenses</b>			
Accounting fees		(30,888)	(4,724)
Assessment costs		(27,665)	(24,891)
Bank charges		(894)	(298)
Computer expenses		(9,589)	(601)
Depreciation and amortisation expense	8(a)	(3,868)	(1,211)
Executive officer fee and staff support		(169,687)	(149,658)
Advertising		(8,530)	-
Leave provision charge		(7,771)	-
Training		(37,999)	-
Honorarium		(31,784)	(54,558)
Insurance		(11,442)	(9,262)
Legal expenses		(16,722)	(14,750)
Other expenses		(14,655)	(751)
Postage		(931)	(432)
Printing and stationery		(3,600)	(202)
Hire		(2,215)	-
Registration fees		(3,704)	(228)
Rent		(5,783)	(4,800)
Sitting fees		(36,328)	(25,347)
Subscriptions / membership fees		(6,729)	(14,345)
Superannuation contributions		(46,406)	(20,292)
Telephone & internet		(7,232)	(5,861)
Travel expenses		(29,032)	(5,129)
<b>Total expenses</b>		<u>(513,454)</u>	<u>(337,340)</u>
<b>Profit before income tax</b>		(15,965)	154,292
Income tax expense	2(b)	-	-
<b>Profit for the year</b>		<u>(15,965)</u>	<u>154,292</u>
Other comprehensive income			
<b>Total comprehensive income for the year</b>		<u><u>(15,965)</u></u>	<u><u>154,292</u></u>

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Statement of Financial Position

As At 30 June 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	634,097	621,339
Trade and other receivables	6	-	1,178
Other financial assets	7	251,000	250,000
Other assets	9	10,604	13,218
<b>TOTAL CURRENT ASSETS</b>		<b>895,701</b>	<b>885,735</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	6,112	1,227
<b>TOTAL NON-CURRENT ASSETS</b>		<b>6,112</b>	<b>1,227</b>
<b>TOTAL ASSETS</b>		<b>901,813</b>	<b>886,962</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	67,503	44,458
Employee benefits	11	7,626	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>75,129</b>	<b>44,458</b>
Employee benefits	11	145	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>145</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>75,274</b>	<b>44,458</b>
<b>NET ASSETS</b>		<b>826,539</b>	<b>842,504</b>
<b>EQUITY</b>			
Retained earnings		826,539	842,504
<b>TOTAL EQUITY</b>		<b>826,539</b>	<b>842,504</b>

**Council on Chiropractic Education Australasia Limited**

ABN: 91 168 760 067

**Statement of Changes in Equity**

For the Year Ended 30 June 2022

2022

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	842,504	842,504
Profit for the year	(15,965)	(15,965)
Balance at 30 June 2022	<u>826,539</u>	<u>826,539</u>

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	<u>842,504</u>	<u>842,504</u>

**Council on Chiropractic Education Australasia Limited**

ABN: 91 168 760 067

**Statement of Cash Flows  
For the Year Ended 30 June 2022**

	2022	2021
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	532,613	509,700
Payments to suppliers and employees	(513,042)	(335,161)
Interest received	2,940	3,726
Net cash provided by operating activities	<u>22,511</u>	<u>178,265</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment	(8,753)	-
Investment in term deposit	(1,000)	(250,000)
Net cash (used in) investing activities	<u>(9,753)</u>	<u>(250,000)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase in cash and cash equivalents held	12,758	(71,735)
Cash and cash equivalents at beginning of year	621,339	693,074
Cash and cash equivalents at end of financial year	5 <u>634,097</u>	<u>621,339</u>

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

#### For the Year Ended 30 June 2022

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.

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 - Simplified Disclosures 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.

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:

###### 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

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies (continued)

##### (a) Revenue and other income (continued)

###### Specific revenue streams (continued)

- 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;
- 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 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.

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies (continued)

##### (d) Plant and equipment (continued)

###### 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
- 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

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.

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies (continued)

##### (e) Financial instruments (continued)

###### Financial assets (continued)

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

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

###### *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 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. This is applied using a probability weighted approach.



## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies (continued)

##### (e) Financial Instruments (continued)

###### Financial assets (continued)

###### *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.

##### (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.

##### (g) Economic dependence

Council on Chiropractic Education Australasia Limited is dependent on the members for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the members will not continue to support Council on Chiropractic Education Australasia Limited.

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

For the Year Ended 30 June 2022

#### 2 Summary of Significant Accounting Policies (continued)

##### (h) Adoption of new and revised accounting standards

###### **Initial adoption of AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities**

The entity has adopted AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities for the first time this reporting period. The Standard, which sets out a new separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053: Application of Tiers of Australian Accounting, replaces the previous Reduced Disclosure Requirements (RDR) framework. The application of this standard has resulted in reductions in disclosures compared to RDR in Revenue, Leases and Financial Instruments; however has resulted in new and/or increased disclosures in areas such as Audit Fees and Related Parties.

#### 3 Critical Accounting Estimates and Judgments

The directors 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 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.

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

For the Year Ended 30 June 2022

<b>4 Revenue and Other Income</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Revenue from contracts with customers (AASB 15)		
- Grant income	250,110	226,405
- Members contribution	93,461	86,804
- Skills recognition	50,123	81,244
- Program accreditation <sup>a</sup>	101,552	94,400
	<u>495,246</u>	<u>488,853</u>
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
- Interest income	2,244	2,779
	<u>2,244</u>	<u>2,779</u>
<b>Total Revenue and other income</b>	<b><u>497,490</u></b>	<b><u>491,632</u></b>
<b>5 Cash and Cash Equivalents</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Cash at bank and in hand	384,097	371,339
Short-term deposits	250,000	250,000
	<u>634,097</u>	<u>621,339</u>
<b>6 Trade and other receivables</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
CURRENT		
GST receivable	-	1,178
<b>Total current trade and other receivables</b>	<b><u>-</u></b>	<b><u>1,178</u></b>
<b>7 Other Financial Assets</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
CURRENT		
Term deposit	251,000	250,000
	<u>251,000</u>	<u>250,000</u>

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements For the Year Ended 30 June 2022

#### 8 Plant and equipment

	2022	2021
	\$	\$
PLANT AND EQUIPMENT		
Office equipment		
At cost	-	321
Accumulated depreciation	-	(321)
Total office equipment	-	-
Computer equipment		
At cost	17,565	8,812
Accumulated depreciation	(11,453)	(7,585)
Total computer equipment	6,112	1,227
<b>Total plant and equipment</b>	<b>6,112</b>	<b>1,227</b>

#### (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:

	Computer Equipment	Total
	\$	\$
<b>Year ended 30 June 2022</b>		
Balance at the beginning of year	1,227	1,227
Additions	8,753	8,753
Depreciation expense	(3,868)	(3,868)
<b>Balance at the end of the year</b>	<b>6,112</b>	<b>6,112</b>

#### 9 Other Assets

	2022	2021
	\$	\$
CURRENT		
Prepayments	9,629	11,547
Accrued income	975	1,671
	<b>10,604</b>	<b>13,218</b>

## Council on Chiropractic Education Australasia Limited

ABN: 91 168 760 067

### Notes to the Financial Statements

For the Year Ended 30 June 2022

#### 10 Trade and Other Payables

	2022	2021
	\$	\$
CURRENT		
Trade payables	5,723	34,679
GST payable	1,575	-
Accrued expense	13,573	5,738
Other payables	46,632	4,041
	<u>67,503</u>	<u>44,458</u>

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 Employee Benefits

	2022	2021
	\$	\$
Current liabilities		
Provision for employee benefits	7,626	-
	<u>7,626</u>	<u>-</u>
Non-current liabilities		
Long service leave	145	-
	<u>145</u>	<u>-</u>

#### 12 Members' Guarantee

The Company is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 20 each towards meeting any outstanding obligations of the Company. At 30 June 2022 the number of members was 10 (2021: 10).

#### 13 Key Management Personnel Remuneration

The remuneration paid to key management personnel of the Company is \$ 105,464.

**Council on Chiropractic Education Australasia Limited**

ABN: 91 168 760 067

**Notes to the Financial Statements  
For the Year Ended 30 June 2022****14 Auditors' Remuneration**

	2022	2021
	\$	\$
Remuneration of the auditor Hardwickes Chartered Accountants, for:		
- auditing or reviewing the financial statements	4,272	4,150
<b>Total</b>	<b>4,272</b>	<b>4,150</b>

**15 Contingencies**

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2022 (30 June 2021:None).

**16 Related Parties**

Key management personnel - refer to Note 13.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

**17 Events after the end of the Reporting Period**

The financial report was authorised for issue on \_\_\_\_\_ by the Board of Directors.

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.

**18 Statutory Information**

The registered office and principal place of business of the company is:

Council on Chiropractic Education Australasia Limited  
Level 1, 15 Lancaster Place  
Majura Park  
Canberra Airport ACT 2609

**Council on Chiropractic Education Australasia Limited**

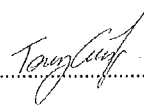
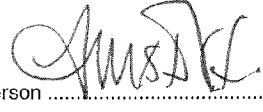
ABN: 91 168 760 067

**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 23 September 2022



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PO Box 322 Curtin ACT 2605

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Hardwickes  
ABN 35 973 938 183

Hardwickes Partners Pty Ltd  
ABN 21 008 401 536

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## 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 2022, 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 2022 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosures 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 - Simplified Disclosures 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

*Hardwickes*  
*B Bumia*  
Bhaumik Bumia CA  
Partner

Canberra

23 September 2022

