



2021 ANNUAL REPORT





A MA(SA) COUNCIL 2021

POSITION ON COUNCIL

President

Dr Chris Moy – to May 2021
Dr Michelle Atchison – from May 2021

Vice President

Dr Michelle Atchison – to May 2021
Dr John Williams – from May 2021

Immediate Past President

Assoc Prof William Tam – to May 2021
Dr Chris Moy – from May 2021

Chair

Dr Michelle Atchison – to May 2021
Dr Peter Subramaniam – from May 2021

ORDINARY MEMBERS

Dr Daniel Byrne – to September 2021
Dr Laureen Lawlor-Smith - from June 2021
Dr Penny Need
Dr Rajaram Ramadoss
Dr Andrew Russell – to May 2021
Dr Nimit Singhal
Dr Hannah Szewczyk – from May 2021
Assoc Prof William Tam – from May 2021
Dr John Williams

FEDERAL COUNCILLORS

State Nominee:

Dr Chris Moy – to May 2021
Dr Hannah Szewczyk – (Proxy) – to May 2021
Dr John Williams – from May 2021

Area Nominee: (SA/NT):

Dr Michelle Atchison

Specialty Group Nominee (Physician):

Dr Matthew McConnell

SPECIALTY GROUP REPRESENTATIVES

Anaesthetists: Dr Simon Macklin
Dermatologists: Dr Karen Koh – from May 2021
Emergency Medicine: Dr Cathrin Parsch
General Practitioners: Dr Bridget Sawyer
Obstetricians & Gynaecologists: Dr Brian Peat
Ophthalmologists: Dr Edward Greenrod - to May 2021
Orthopaedic Surgeons: Prof Edward (Ted) Mah
Paediatricians: Dr Patrick Quinn
Pathologists: Dr Shriram Nath
Physicians: Dr Andrew Russell – from May 2021
Psychiatrists: Prof Tarun Bastiampillai
Radiologists: Dr Jill Robinson – to May 2021
Surgeons: Dr Peter Subramaniam

REGIONAL REPRESENTATIVES

Dr Simon Lockwood – Northern – to Sept 2021
Dr Richard Try – Southern – from Sept 2021

PUBLIC HOSPITAL DOCTORS REPRESENTATIVE

Dr Clair Pridmore

DOCTORS IN TRAINING

Dr Hannah Szewczyk – to May 2021
Dr Ekta Paw – from May 2021

MEDICAL STUDENT REPRESENTATIVES

Ms Shehani Gunasekera – University of Adelaide
Mr Emerson Krstic – Flinders University

AMA(SA) Council 2021.....	2
From the Chair.....	4
From the CEO.....	5
Honours and achievements.....	6
From the President.....	7
The year that was.....	8
Committee reports.....	12
AMA Skills Training.....	17
AMA(SA) Life Members.....	18
Financial reports 2021.....	21
Auditor's report.....	29

AMA(SA) Council - June 2021

Back: Dr Andrew Russell, Mr Emerson Krstic, Dr Clair Pridmore, Dr Penny Need, Dr Ekta Paw, Dr Simon Macklin, Dr Hannah Szewczyk, Dr Shriram Nath, Dr Rajaram Ramadoss, Dr Karen Koh, Dr Cathrin Parsch, Prof Ted Mah

Front: Assoc Prof William Tam, Dr Bridget Sawyer, Dr Chris Moy, Dr Michelle Atchison, Dr John Williams, Dr Peter Subramaniam, Dr Danny Byrne, Prof Tarun Bastiampillai

Absent: Dr Brian Peat, Dr Laureen Lawlor-Smith, Dr Nimit Singhal, Dr Patrick Quinn, Dr Simon Lockwood, Ms Shehani Gunasekera

FROM THE CHAIR

OVERVIEW

Just a few years ago, the circumstances and environment in which AMA(SA) was forced to operate during 2021 would have been considered almost unthinkable. But the 'new normal' in which AMA(SA) worked and thrived seemed, if not ideal, at least more familiar and even almost comfortable. Individually and collectively, we have all had to become more flexible. We should be proud of AMA(SA) for its adaptability in this environment. My sincere thanks, and those of the Executive Board, go to Chief Executive Officer Dr Samantha Mead; our Presidents during 2021, Dr Chris Moy and Dr Michelle Atchison; Dr John Williams, who was elected Vice President in May 2021; AMA(SA) Council; and, not least, the Secretariat.

BOARD OBJECTIVES AND MEMBERSHIP

The Board shares with AMA(SA) Council the responsibility for all aspects of governance. The drafting of a new constitution is underway and will clarify the respective roles of the Board and Council with respect to the governance, structure and operation of AMA(SA).

When facing the challenges of a changing world, it is important to maintain some components as consistent points of reference. While timely and controlled turnover of Board membership is generally considered desirable, I am pleased that throughout 2021 the Board has been such a stable unit. I am fortunate to work with Board members who possess exemplary and complementary skill sets and who share and demonstrate their desire to help AMA(SA) reach its goals.

FINANCES

AMA(SA) is in a stronger financial position with considerably improved liquidity due to the sale in 2021 of Newland House and the units owned in AMA House. With COVID-related government subsidies withdrawn gradually during the year, and property sales surging, the sale was timely.

In the 2020 calendar year there was a profit of \$135,000, leaving a total equity on 31 December 2020 of \$3.9 million. Total operating expenses were stable from 2020



DR JOHN NELSON
AMA(SA) CHAIR

to 2021, but due to the property sale realising more than \$3.2 million above book value, in 2021 there was a profit of \$3.1 million. This resulted in a total equity on 31 December 2021 of \$7.1 million. Our accounting advice is that no capital gains tax is payable on the sale.

Hood Sweeney Securities is advising the Board on appropriate investment of the proceeds from the property sale for the long-term benefits of AMA(SA) and its members.

MEMBERSHIP

AMA(SA) membership numbers remain stable. Considerable effort is being spent locally and federally to identify and implement strategies to enhance member services. I hoped this will pay dividends in the next few years by way of increased membership.

AMA SKILLS TRAINING

AMA Skills Training has continued to do well despite the challenges dealt by COVID. Enrolment numbers have remained strong with a profit of \$59,000.

The rental premises currently occupied by AMA(SA) afford significant space advantages in comparison to the previous rooms at AMA House. This has proved invaluable both for distancing requirements for training and for the capacity to efficiently provide training 'in house'.

I look back on 2021 as a year of significant change for AMA(SA). However, this transition has been exceptionally smooth only because of careful planning in previous years and the dedication and simple hard work by everyone involved. For this I once again extend my gratitude to the Secretariat, Council members and, of course, my fellow Board members.

EXECUTIVE BOARD

Chair:
Dr John Nelson

Secretariat:
Dr Samantha Mead
Mrs Claudia Baccanello

Members:

Dr Michelle Atchison	Jan to Dec 2021
Dr Chris Moy	Jan to May 2021
Dr Guy Christie-Taylor	Jan to Dec 2021
Assoc. Prof William Tam	Jan to Dec 2021
Mr Andrew Brown	Jan to Dec 2021
Ms Megan Webster	Jan to Dec 2021
Dr John Williams	May to Dec 2021



DR SAMANTHA MEAD
CEO, AMA(SA)

FROM THE CEO

While I have been at AMA(SA) for less than three years, I am confident in saying that in some of the best and worst ways, 2021 was one of the busiest years in our association's history. COVID-19 continued to dominate meetings, decisions and policy debates. And there have again been many changes – none more momentous in terms of our history and our future than the decision to sell our property in North Adelaide.

As most members and colleagues are aware, the Secretariat's initial move to new premises was necessitated by the arson attack on AMA House in North Adelaide in May 2020. The fire and associated damage resulted in the property being uninhabitable. The building required a multi-million-dollar restoration that took one and a half years to complete. The staff moved into 'temporary' premises on Fullarton Road at Dulwich in June 2020 – and with the completion of the sale, those premises are now our home.

The Executive Board's decision not to return to AMA House was a difficult one, with a great many factors considered. The first was that in an unpredictable pandemic environment, AMA House would not give us the space within the health guidelines – including for face-to-face training – that existed during last year and offered no scope for additional space if needed. Our new premises give us the space we need now, and may need, to manage any changes to government and medical guidelines and advice. The wisdom of this decision was borne out when we returned to work in January 2022, already requiring a different configuration than was necessary when we left for the break before Christmas 2021.

Market forces also contributed to the decision to sell AMA House. We chose to follow extensive professional

advice from real estate and financial experts to capitalise on the existing property market and sell our property holdings, for the long-term benefit of the association and our members. With the sale complete, we are now working with investment firms to provide us with a healthy diversified portfolio that supports the association's strategic imperatives.

I am pleased that Dulwich will be our home for at least the next three years. Our collection of invaluable AMA paintings and artifacts has been removed from storage and we have carefully hung and placed these to reflect their status. Their presence on our walls has enhanced other features we have introduced to make this 'home'.

There were also major changes that occurred across the AMA Federation in 2021. The AMA state bodies and the federal office have been working together on several projects to streamline and add value and services across all states and territories. To date, professional input into this process has been provided by Deloitte and Luma & Wellmark. I look forward to sharing outcomes of this work in next year's annual report. Having been the CEO of different organisations over many years, it is so heartening to be part of a group that is collaborative and willing to strive to make the AMA sustainable and strong.

The year also brought a change of president, with Dr Chris Moy's term ending in May and Dr Michelle Atchison's term commencing. Both worked tirelessly during the year; many members will have seen examples of their excellent work across the airwaves, on screens and through our direct communications. We have been and continue to be in safe hands.

While highlighting the work of both presidents it is

important not to overlook the valuable contribution of the Vice President, so I must highlight the excellent work of Vice President Dr John Williams. John is a general practitioner (GP) in Port Lincoln. The work of a rural GP is complex, tiring and difficult, and for many years has not been adequately compensated nor recognised by SA Health. In collaboration with the Rural Doctors Association of South Australia, John and our team have committed countless hours of work to improve conditions for rural doctors, their patients and trainee doctors wanting to work in this important and rewarding field of medicine. Thank you, John, for your role in bringing to fruition a new rural doctors' agreement that will go a long way to ensuring this state's rural communities can access quality and necessary healthcare, now and in the future.

The year was not an easy one, especially as we left our 'COVID-free' bubble and were asked to learn to 'live with

COVID' when the state's borders opened in November. The momentous efforts of medical practitioners during this time cannot go unmentioned. Nothing could have prepared us, or them, for the past two years, but our members have been brave and worked incredibly hard under unique and extremely trying circumstances. We have all relied on their care, commitment and advocacy. We have all been supported by networks of colleagues, partners and friends across the health sector who together have faced and done what they could for patients, communities, and the sustainability of our health system. I thank and congratulate you all.

Thank you to the dedicated AMA(SA) staff, Council and the Executive Board. If we balance probabilities, there must be light at the end of the tunnel. I look forward to it shining on us and the health system in 2022 and beyond.

HONOURS AND ACHIEVEMENTS

AMA members in South Australia received prestigious and well-deserved recognition from the public and their peers in 2021.

AMA(SA) was proud to congratulate the 2021 Young Australian of the Year, medical student Isobel Marshall.

Ms Marshall was named Young Australian of the Year for her work in co-founding the social enterprise Taboo, which aims to overcome 'period poverty' in Australia and overseas.

Former AMA(SA) President Associate Professor William Tam was added to the AMA Roll of Fellows during the AMA's virtual National Conference in July. His citation included reference to his stewardship of AMA(SA) through 'a particularly challenging period for the public health system in South Australia', with major change projects including the new RAH, Transforming Health, the proposed new Women's and Children's Hospital, and SA Health's electronic records system.

Four AMA(SA) members were acknowledged with awards in January's Australia Day Honours List: Dr Roy Scragg AM OBE, Professor John Crompton AM, Dr John Willoughby OAM, and Dr David Hamilton OAM.

In May, Queen's Birthday

Honours were bestowed upon Professor Toby Coates AO, Professor Phillip Aylward AM, Dr Michael Schultz OAM, and Dr Richard Willing PM OAM.

Dr Scragg and Professor Crompton were also recognised when AMA(SA) staged a Life Members event for the 2020 Life Members in March. Dr Moy acknowledged Dr Scragg's 75-year membership of the AMA and service and achievements of life members Professor Crompton, Dr Carmine de Pasquale, Dr John Hill, Dr Neville Minnis, Dr Firoze Narielvala, Assoc Prof Robert Penhall, Dr John Whitford, and Dr David Williams.

Eight members achieved life membership in 2021 and will be recognised at an event in 2022:

- respiratory physician Dr Ratomir Antic
- cardiologist Dr Bronte Ayres
- general practitioner Dr Graham Fleming
- pathologist Dr Robert Heddle
- cardiologist Professor William Heddle
- paediatrician Dr Judith Jaensch
- immunologist/allergist Dr Ann Kupa
- general practitioner Dr Clive Philpott.

The 2020 Adelaide Medical School AMA Student Medal winner, Dr Jade Pisaniello, belatedly joined her Flinders University peers, Dr Liam Ramsey and Dr Matilda Smale, in receiving her medal in early 2021, after COVID disrupted graduation ceremonies. In December, Dr Atchison announced that in 2021 there were again two medal winners at Flinders University – Dr Sam Paull and Dr Leah Moffat – and that Dr Patrick Kennewell had earned the 2021 medal at the Adelaide Medical School.

FROM THE PRESIDENT

When the AMA(SA) Council meets at the 2022 Annual General Meeting, I will have been President of AMA(SA) for one year. It has been a year of crisis and chaos, but also of commitment and courage – and I continue to be both proud of and thankful for the efforts of our members throughout this time.

Little did I know when I stood for election as Vice President in May 2019, and then for the highest office in our state association two years later, how the landscape would transform. So much of the world has changed since the wrecking ball that is COVID-19 hit us in early 2020. But while many aspects of the care we provided have changed during the pandemic, there is much that holds true in the practice of medicine. The knowledge and training that prepares us to be doctors continues to increase and develop, thanks to colleagues here and around the world. The human body and mind, to which we apply our knowledge, have changed little over thousands of years. But throughout the pandemic, we have had to address considerable barriers and setbacks to help our patients and help our communities. The toll has been heavy.

During 2021, the AMA federally and at state level were vocal in our efforts to protect specialists in private practice, to push for telehealth and electronic prescribing, to seek adequate compensation for providing COVID care, and to support doctors in training and medical students. We sought regular meetings with government and urged them to 'follow the science' – and in South Australia we are fortunate that this largely occurred. We reinforced that by prioritising health care, the economy would be better placed to recover. We advocated for general practice to lead the vaccination drive, and helped our patients understand what vaccinations they should receive and when. We helped doctors understand exposure protocols and testing procedures. We called for urgent, easily available stocks of PPE to be provided to doctors on the COVID frontline. Towards the end of 2021, the wrecking ball hit again with the Omicron variant. As the world has been forced to adapt, so have we.

COVID-19 was not the only issue on our agendas in 2021, however. During the year, AMA(SA) worked closely with the Rural Doctors Association of South Australia to negotiate for working conditions for rural doctors that adequately recognise the time and commitment they give to the patients and communities that rely on their care. We provided advice to policy makers to ensure proposed Termination of Pregnancy and Voluntary Assisted Dying legislation met the needs of South Australians and their doctors. We have repeatedly commented on plans for the new Women's and Children's Hospital (WCH) and the need to provide



DR MICHELLE ATCHISON
PRESIDENT, AMA(SA)

world-class care, both with infrastructure, technology and staff, at the existing WCH until the new one is built.

VISITING OUR SOUTH-EAST COLLEAGUES

In late October, we visited members and colleagues in the South East, and heard first-hand of the challenges the hospitals and practices face in attracting and retaining GPs and organising specialist appointments.

Meanwhile, AMA(SA) continued to plan for an economically sustainable future. After consultation with AMA(SA) Council, the Executive Board decided to sell AMA House, and we look forward to investing the capital to benefit members of today and tomorrow. My thanks go to Chair Dr John Nelson and the Board for their work in supporting CEO Dr Samantha Mead and me throughout the year, and especially during the sale.

It is always so different performing a role than it is watching others perform it. My heartfelt thanks go to my predecessor, Dr Chris Moy, for his stewardship and for continuing to give so much time to AMA(SA) while passionately advocating for us all at the federal level. Dr John Williams has been a pillar of support as Vice President, including and especially in leading AMA(SA) work on the rural doctors' contracts. AMA(SA) Councillors are invaluable in giving their time, expertise and guidance, not only during our lively and informative meetings but so I can speak knowledgeably when asked to comment on specific topics in meetings with government or to the media.

My sincere thanks also go to the AMA(SA) team, and especially Sam, Karen Phillips and our Executive Assistant, Mrs Claudia Baccanello. I am privileged and thankful to have a supportive and organised team behind me, and our capacity to care for our patients is greater as a result.

THE YEAR THAT WAS

If 2020 was a storm, 2021 was a hurricane. Despite the global efforts that developed vaccines to combat COVID-19, a confluence of national decisions and their ramifications at the state level ensured AMA(SA) and its members fought to overcome impacts of the pandemic throughout the year.

Led by Dr Chris Moy until Dr Michelle Atchison assumed the role of President in May 2021, AMA(SA) advocated strongly throughout the year for policies and action to help doctors do their jobs to help their patients and communities. In 2020, Dr Moy had become virtually a household name as he shared evidence-based advice and commentary in the media. This role continued in 2021, both as President of AMA(SA) and as Vice-President of the Federal AMA. As Dr Moy told members in February 2021, the work of the AMA and AMA(SA) was important in many spheres, and only a fraction of its advocacy at state and national levels was shared in media interviews.

Among the AMA achievements was increasing the awareness of the role GPs should and must play in the vaccine rollout. This became more important as levels of anti-vaccine sentiment, fostered through international and local misinformation campaigns, quickly affected vaccination rates. The trust that people have in their GPs became a critical ingredient in encouraging many people to accept the vaccines as the most important weapon against serious illness and possibly death from COVID-19.

Another major advocacy issue was the impact of lockdowns and restrictions on elective surgery. AMA(SA) explained in many forums the impact of shutting down elective surgery on individual patients and the capacity of the system to recover after shutdowns. It was also pointed out that plans to resume elective surgery after shutdowns must give doctors and patients time to reschedule procedures in a way that minimised the ongoing disruption for everyone involved.

Many members sought help understanding and implementing mandatory vaccination orders when they began to be enforced in late 2021. Doctors voiced concerns about how to manage staff who refuse or were unable to be vaccinated against COVID-19. They welcomed the Emergency Direction of 8 November that made vaccination legally enforceable for health workplaces but had many questions about implementing that Direction and how their practices would cope if staff decided they would not be vaccinated.

The issue broadened to ethical and practical questions



Top: Health and Wellbeing Minister Stephen Wade, incoming AMA(SA) President Dr Michelle Atchison, Chief Public Health Officer Professor Nicola Spurrier and AMA(SA) CEO Dr Samantha Mead at the AMA(SA) Gala Dinner in May

Middle: 2021 AMA(SA) award winners Dr Danny Byrne, Associate Professor Rosalie Grivell, Dr Hannah Szewczyk, Mrs Claudia Baccanello

Bottom: AMA(SA) President Dr Chris Moy (centre) with (from left) Human Services Minister Michelle Lensink, Attorney-General Vickie Chapman, Associate Professor Rosalie Grivell, and Wellbeing SA's Dr Katina D'Onise during the Termination of Pregnancy legislation debate

about how to manage unvaccinated patients – both those who refused to be vaccinated and others who for medical reasons or because of ATAGI guidelines or supply issues had not accessed the vaccines.

Towards the end of 2021, Dr Atchison and other members of Council advocated strongly for systems and services that would ensure the health system and its workforce would cope when 'borders opened'. They outlined factors that were essential in keeping health care workers and their patients safe in a 'COVID environment', especially as the more infectious Omicron variant was predicted to substantially increase case numbers, including personal protective equipment (PPE) supplies and government policies about restrictions in health settings and 'close contact' rules.

OUR NEW PRESIDENT

At the AMA(SA) Gala Dinner on 22 May 2021, Dr Moy presented Dr Atchison with the President's Medal, officially anointing her as President of AMA(SA).

Dr Atchison had been elected unopposed at the AMA(SA) Council meeting of 6 May.

In her speech, Dr Atchison said she was conscious of assuming the presidency at an historic time.

'I will advocate for the issues facing members and healthcare across South Australia including in both the public and private systems – and with the understanding that while each has its issues, the problems of one have direct and indirect ramifications for the other, and for our whole health system,' Dr Atchison said.

'I will be the voice and face of an AMA(SA) that – in being the only organisation for all South Australian doctors – must be involved in, must monitor and must respond to the many decisions that are yet to be made, as we remain in, and then emerge from, the pandemic.

'These are decisions that affect each of us as doctors, business owners, patients and carers.'

In consideration of pandemic safety guidelines and uncertainty, AMA(SA) staged the Gala Dinner rather than a 'ball'. The dinner at the Adelaide Town Hall featured a presentation from guest speaker Leigh Sales, author and presenter of the ABC's 7.30.

In his final act as President, Dr Moy presented the 2021 AMA(SA) Awards to:

- AMA(SA) Medical Educator Award – Dr Danny Byrne
- President's Medical Leader Award – Dr Hannah Szewczyk

- AMA(SA) Award for Outstanding Contribution to Medicine – Associate Professor Rosalie Grivell
- AMA(SA) Outstanding Achievement Award – Mrs Claudia Baccanello.

TERMINATION OF PREGNANCY LEGISLATION

In February, Dr Moy was instrumental in providing advice and guidance to many politicians of both major parties as they considered how they should vote on legislation to decriminalise abortion.

AMA(SA) supported the bill, which with doctors' input guaranteed abortion would be a women's health issue in the state. In a letter to members of parliament dated 10 February 2021, Dr Moy wrote:

'The Termination of Pregnancy Bill 2020 removes the burden of criminalisation from women, while supporting the established high standard of care which is currently provided to women – allowing them to exercise choices safely, privately, and without judgement.'

Dr Moy's input also ensured that legislation would include protections for doctors who have conscientious objections to abortion, within ethical duties to provide care.

In meetings and presentations in late 2020 and the weeks before the vote, Dr Moy was supported by Associate Professor Rosalie Grivell, consultant obstetrician and maternal fetal medicine subspecialist at Flinders Medical Centre and Matthew Flinders Fellow in Maternal Fetal Medicine at Flinders University. Assoc Prof Grivell's knowledge and experience helped move South Australian policy from the realm of criminal law to health policy.

The historic legislation passed State Parliament's Lower House in the early hours of 19 February 2021 and passed in the Upper House on 2 March 2021.

END OF LIFE CARE

AMA(SA) also played a key role in ensuring the proposed legislation to introduce voluntary assisted dying (VAD) in South Australia provided protections for patients, family members and doctors.

After 17 attempts over 25 years, the South Australian Parliament passed the legislation on 24 June 2021. AMA(SA) provided feedback throughout the consultation and legislative debate periods, emphasising that VAD is a societal issue in which the AMA(SA) role was to ensure patients and doctors have all necessary protections, and reinforce the importance

THE YEAR THAT WAS

of VAD being considered and funded as one of many components of the state's end of life care provisions.

During months of deliberations, AMA(SA) advocacy included Dr Moy joining Palliative Care SA chair Professor Gregory Crawford in writing to the Minister for Health and Wellbeing to reinforce the need to make it clear in legislation that VAD is not palliative care. The letter also reiterated the need for protections for medical practitioners providing treatment under the framework of palliative care, so that the medical practitioner does not incur liability where the treatment incidentally, rather than intentionally, hastens the death of a patient.

Later in the year, AMA(SA) provided feedback to a review of South Australia's Advance Care Directives legislation, including reiterating that there is a very real need for improvements to the promotion of and education about Advance Care Directives (ACD) in South Australia – and that COVID has demonstrated the importance of people recording and making their wishes known so, as much as possible, they have the end of life they would prefer.

RURAL DOCTORS' AGREEMENT

The year ended with no resolution to the long dispute over rural doctors' working conditions.

For many years, South Australia's rural GPs have been engaged to provide health care services, outside their work as GPs in private practice, under an SA Health Rural General Practitioner Fee for Service Agreement. In mid-2020, SA Health's Rural Support Service (RSS) contacted AMA(SA) and the Rural Doctors Association South Australia (RDASA), to begin negotiations to finalise a new Rural General Practitioner Fee for Service Agreement, before the existing one expired in November 2020.

In mid-2020, RSS contacted AMA(SA) and the RDASA to begin negotiations to finalise a new Rural General Practitioner Fee for Service Agreement, before the existing one expired in November 2020. But it was soon apparent that there would be no quick resolution.

By the end of 2020, it was clear that the RSS and the Local Health Networks (LHNs) they work with were expecting doctors to continue working under terms that in recent years had made rural practice untenable. Engagement with members that included the largest meeting of rural doctors on record demonstrated to AMA(SA) and the RDASA that they should not back down but continue to advocate for better conditions for rural GPs and better health for their communities.



Above: Incoming AMA(SA) President Dr Michelle Atchison delivers her acceptance speech at the AMA(SA) Gala Dinner in May

Below: The ABC interviews Dr Atchison in Mount Gambier during a visit to the South-East in October to discuss health services in the Limestone Coast with AMA(SA) members and colleagues



Early in 2021, a final contract was expected by May. While there was still no agreement at the end of the year, Dr Williams, Dr Atchison and CEO Dr Samantha Mead – who led the negotiations for AMA(SA) – were hopeful that an appropriate package of conditions would be on the table early in 2022.

AMA(SA) LEADERS VISIT LIMESTONE COAST

The knowledge that South Australians would soon have to 'live with COVID' added unwelcome levels of anxiety and even fear to the conversations with members and colleagues during the visit of AMA(SA) leadership to the Limestone Coast on 24-26 October 2021.

The Limestone Coast region was selected for reasons particular to that region and because it shares with other rural areas in the state issues that present significant challenges for doctors. These include the shortage of general practitioners in regional areas and the ongoing negotiations over their SA Health contracts with local hospitals, as well as ongoing issues in attracting and retaining GPs and other specialists, trainees and students.

Dr Atchison, Dr Williams and Dr Mead had five official meetings with local medical clinics, Pangula Mannamurna Aboriginal Corporation and at the Mount

Gambier Hospital. In addition, 'Chatham House rules' presided during dinner conversations with orthopaedic surgeon Dr Barney McCusker and Benson Radiology's South-East Area Manager Cathy Lunnay; and with AMA(SA) members, medical students and other health representatives on the evening of Monday, 25 October.

CLIMATE ACTION

AMA(SA) Council strongly supported a proposal from the AMA(SA) Doctors in Training Committee to develop a climate change policy for AMA(SA).

Council unanimously adopted the following motion on 3 June 2021:

The AMA South Australia Council of Doctors in Training calls for the AMA South Australia Council to adopt an ongoing process dedicated to climate advocacy and to establish a working group of diverse AMA South Australia members to advocate for change within:

- AMA South Australia*
- the healthcare sector, including the establishment of a state sustainable development unit*
- public policy.*

MEDIA AND COMMUNICATIONS

The focus of media enquiries continued to be COVID-19 and specific factors that emerged during the year. After she became president, Dr Atchison managed many of the queries relating to system capacity and responses, while Dr Moy and Dr Williams responded to queries relating specifically to general practice issues.

The AMA(SA) Secretariat produced and distributed six copies of the AMA(SA) magazine *medicSA* during the year. In October 2021, Solstice Media began designing and producing the online magazine.

The long-time editor of *medicSA*, Dr Philip Harding, died on 25 May 2021 after a protracted battle with cancer. The incoming medical editor, Dr Roger Sexton, thanked Dr Harding – a retired endocrinologist and former President of AMA(SA) – for 'his creativity and guidance of *medicSA* towards national recognition over the last 20 years'.

'His legacy has extended to his other roles as a father and husband, a respected colleague, a mentor and teacher and an outstanding endocrinologist who truly cared for his patients,' Dr Sexton wrote.



Above and left: AMA(SA) President Dr Michelle Atchison with the 2021 AMA(SA) Student Medal winners, Patrick Kennewell of the Adelaide Medical School (above) and Sam Paull and Leah Moffatt of Flinders University

ROAD SAFETY COMMITTEE

Road trauma remains a major cause of death and serious injury in South Australia. In 2021 there were 99 deaths and 865 serious injuries on the state's roads. Therefore, there remains much work to be done and through the year the AMA (SA) Road Safety Committee continued to be active in pursuing the goal of 'Zero Lives Lost by 2050'.

The Committee's activities included:

- providing comment on the National Transport Commission's draft 'Assessing Fitness to Drive Guidelines'
- a response to the Department of Transport and Infrastructure's draft 'South Australia's Road Safety Strategy to 2031', highlighting several areas of concern
- a letter to the editor of *The Advertiser* regarding excessively high speed limits in the Adelaide Hills and comments on local radio by Committee member Dr Peter Ford on this issue
- the attendance of Committee members at the National Road Safety Week launch and other events.

The toll of high speed limits in the Adelaide Hills was also a topic of discussion at our meetings, as was the appropriateness of the maximum blood alcohol level that is legal for drivers. Other issues of concern included:

- medical marijuana and its implications for driving
- the higher-than-average age of vehicles in South Australia
- driving and the elderly
- the adoption of new safety technology in cars.

At the March meeting, Committee members formed the opinion I should become the new chair, replacing Professor Bill Heddle, who had been in the role for more than a decade. It is an honour to follow in Bill's footsteps and I thank him for his tireless and effective work over many years.

I would also like to thank the other Committee members who give their time to meetings and our advocacy: AMA(SA) members Associate Professor Rob Atkinson, Dr Peter Ford, Dr Steve Holmes, and President Dr Michelle Atchison (ex officio); and invited members Ms MaryLou Bishop, Mr Martin Small, and Associate Professor Jeremy Woolley from the Centre for Automotive Safety Research at the University of Adelaide, with the latter accepting our invitation to join the Committee in July. Our thanks also go to the AMA(SA) Council and staff for their continued support.

DR MONIKA MOY
CHAIR

MEMBERS

Dr Monika Moy (Chair)
Assoc Prof Rob Atkinson
Dr Peter Ford
Dr Stephen Holmes
Prof William Heddle
Mr Martin Small
Assoc Prof Jeremy Woolley
Cr MaryLou Bishop

COMMITTEE OF GENERAL PRACTICE

The AMA(SA) Committee of General Practice (CGP) has expanded its membership so by the end of 2021 it had reached maximum capacity. While I remain Chair, the Vice Chair position has been taken on by Dr Chris Bollen.

General practitioners (GPs) continue to show interest in participating in the Committee's work. As a result, the Terms of Reference were amended to include an 'observer status', which allowed interested GPs to be included in our meetings.

As the workload of the Committee has increased, the meeting frequency has also increased to improve the timeliness of our actions and the provision of feedback and responses to issues of concern.

As with everyone else in the medical workforce, much of our work in 2021 was related to managing COVID-19, particularly following the borders to the eastern states reopening in November 2021. Through our Committee's representation on the state's Primary Care Covid Task Force, we have been able to directly inform SA Health of the difficulties experienced in caring for our patients under pandemic restrictions. The Task Force meetings are continuing in 2022, providing a forum in which we may inform SA Health of the problems experienced in how we GPs provide care for patients across the state.

The CGP met with representatives of aged care facilities and the Adelaide Primary Health Network to discuss the maintenance of quality care in facilities for the aged and how to support and encourage GPs into the workforce. Dr Chris Bollen leads this important area of advocacy with more meetings planned in 2022.

The issue of payroll tax was raised by Dr Colin Goodson and received a Federal AMA response.

Dr Johanna Kilmartin represented the CGP on the Community Pharmacy NIP Access Advisory Group, ensuring GP views were included in feedback to the Department for Health and Wellbeing.

If you are interested in adding your voice to GP advocacy and feedback, please consider joining a meeting as an observer or sending an issue of concern to the CGP for consideration and discussion. We look forward to another challenging but rewarding year in 2022.

DR BRIDGET SAWYER
CHAIR

MEMBERS

Dr Bridget Sawyer (Chair)
Dr Chris Bollen (Deputy Chair)
Dr Johanna Kilmartin
Dr Joel Wren
Dr Nick Tellis
Dr John Williams
Dr Andrew Kellie
Dr Simon Lockwood
Dr Penny Need
Dr Colin Goodson
Dr Annette Newson
Dr Ayaz Aslam
Dr Chris Moy
Dr Danny Byrne
Dr Laureen Lawlor-Smith
Dr Natalie Pink



DOCTORS IN TRAINING COMMITTEE

It was an honour to hold the position of Chair of the AMA(SA) Doctors in Training Committee in an important and challenging year in 2021. Our work included formalising and enacting the new committee structure and Terms of Reference, working to better understand the junior doctor committee landscape, promoting sustainability policy, and creating resources for doctors in training – all in the context of COVID-19 and its impacts.

The Committee experienced some significant changes in 2021. The adoption of a new Terms of Reference and structure at the beginning of the year led to more defined committee roles. Dr Hannah Szewczyk completed her time as Chair and continues to be involved in the Doctors in Training Committee, AMA(SA) Council and the Federal Council of Doctors in Training. I thank Hannah for her passion and her work for junior doctors, which was so aptly recognised in her being presented with the President’s Medical Leader Award at the Gala Dinner in May.

Our Terms of Reference was enacted, and we appointed Committee members to the following positions:

- deputy chairs
- Central Adelaide Local Health Network representative
- Northern Adelaide Local Health Network representative
- Southern Adelaide Local Health Network representative
- Country/Rural Adelaide Local Health Network representative
- general practice representative
- intern representatives
- communications officer
- general members
- Adelaide Medical Students’ Society representative
- Flinders Medical Students’ Society representative.

The revised Doctors in Training Committee set a vision to improve representation, promote progressive policy and improve communication.

Regarding representation, we set an aim to understand the complex doctor in training landscape in South Australia. We collaborated to prepare a comprehensive presentation with many of our representatives sitting on multiple committees, and are planning a publishable version. We also met with the doctors in training groups of the South Australian Salaried Medical Officers

Association (SASMOA) and South Australian Medical Education and Training (SAMET) to discuss shared issues.

REPRESENTING AMA(SA) MEMBERS AT NATIONAL LEVEL

Representatives from our Committee attended Federal AMA Council of Doctors in Training meetings to work on national policies relating to medical parents in training, bullying and harassment, and workplace facilities and accommodation. During the year I chaired the Federal AMA Council of Doctors in Training Policy Advisory Committee and have been able to promote AMA(SA) doctor in training involvement.

One issue of increasing concern to our Committee and peers is the health effects of climate change. A passionate and committed subgroup of our Committee collaborated with AMA(SA) Councillors to draft and review an organisational sustainability policy. This policy was passed and adopted by AMA(SA) Council in November.

A handover guide for interns and resident medical officers was also developed. Doctors in training commonly rotate between positions after a few months and a succinct and effective handover is important for patient safety. The Committee consulted widely on the content and the result is a succinct and easily used one-page guide.

The Committee has been highlighting rural issues, particularly with border issues relating to COVID-19 in and around Mount Gambier. Our student representatives have also highlighted the effect of COVID-19 on student learning. Our first general practice trainee representative was heavily involved with federal and state committees pushing to improve training conditions, with a particular focus on paid parental leave. General practice trainees have been significantly affected by COVID-19 and advocacy has been required to support doctors in accessing personal protective equipment and managing the pandemic’s impacts on trainees.

PROMOTING AMA MEMBERSHIP

The Committee has also been working with AMA at a federal level to provide feedback to the Membership and Marketing Committee to help doctors in training recognise the importance of AMA membership.

The AMA(SA) 2020 Hospital Health Check was published early in the year and supplied to doctors in training across South Australia to assist in understanding working conditions in different local health networks. The report highlighted that bullying and harassment are still major concerns. To improve our report for the following year, the Committee decided



AMA(SA) Doctors in Training Committee members Dr Pamela Gebrehiwot, Dr Alisha Evans, Dr Hayden Cain, Chair Dr Ekta Paw and Dr Hannah Szewczyk at the AMA Future Leaders Forum in November

to use data from the federal Medical Training Survey. Representatives served on the Medical Training Survey South Australia committee and have worked to try and improve response rates and provide feedback on questions.

The National Medical Workforce Strategy was also finalised in the second half of 2021. Doctors in Training Committee representatives have been advocating strongly for the accreditation of all positions. The accreditation of post graduate year 2 (PGY2) has been announced with implementation to follow in 2024. The Committee looks forward to post graduate years 3 and beyond being accredited as part of improving supervision and training and ultimately enhancing patient care.

COMMUNICATION A PRIORITY

We have been improving our communication by publishing more frequently to social media and contacting our peers in other organisations and jurisdictions. Through these connections we were able

to advocate in specific health networks where working conditions were potentially detrimental to patient care. We thank AMA(SA) President Dr Michelle Atchison and others who spoke in support.

Overall, 2021 was a year in which we achieved many tangible projects. In 2022 we hope to publish a Hospital Health Check based on Medical Training Survey data, increase awareness and understanding of Doctors in Training committees and our roles; and engage interns and resident medical officers (RMOs) to teach health policy. We aim to continue advocacy for doctors in training who need support, particularly international medical graduates and rural doctors in training who may find avenues for this support difficult to find. We strongly believe that in working together to improve our experience, we can and will improve the health and wellbeing of our patients.

DR EKTA PAW
CHAIR

MEMBERS

Dr Ekta Paw (Chair)
Dr Hayden Cain (Deputy Chair)
Dr Tom Gransbury (Deputy Chair)
Dr Joel Wren
Dr Hannah Szewczyk
Dr Alisha Evans
Dr Rahul Malhotra
Dr Mekha John
Dr Garry Singh
Dr Georgina Smithson-Tomas

Dr Jarrad Hopkins
Dr Matilda Smale
Dr Pamela Gebrehiwot
Dr Samantha Jolly
Dr Sean Jolly
Dr Victoria Langton
Dr Diana Hancock
Dr Hayley Adams
Dr Jarrod Hulme-Jones
Dr Annie Collinson

Dr Annie Fraser
Dr Asha Thalisha Bala Krishnan
Dr Bethany Ferguson
Dr Jade Pisanillo
Dr Jemma Wohling
Dr Kathrina Chooi
Mr Emerson Krstic
Ms Shehani Gunasekera

HISTORY COMMITTEE

The History Committee continued in 2021 to strive to maintain the records of the AMA in South Australia, and to make our association's history accessible to members, colleagues and the public today and in the future.

A worthy project undertaken alongside our efforts in creating and storing medical records and items has been our work with Rotary SA to collect and send retirees' surgical instruments to overseas places of need.

Although COVID restrictions precluded meetings at the AMA(SA) offices, the Committee continued to work online to populate our website with details of notable medical people and their achievements. Many of the subjects of articles and texts on the site are not AMA members but they deserve placement because they have been ground breakers in bettering medicine in our state and around the world.

Much attention has been devoted to recording the accomplishments of women. Of particular interest is Dr Edith Hübbe, an early metropolitan general practitioner. Once the AMA settles in a stable location, Dr Hubbe's

portrait, the gift of the Simpson family, will be hung with the others from storage.

Another sterling character now included in our online history is Dr Dorothy Sorby Adams, who worked as a GP in rural and metropolitan areas.

On the Evolution of Craft Groups page, cells linked to certain specialist groups have been populated. Those completed are anaesthesia, allergy and immunology, and dermatology. Work continues on this huge undertaking.

My thanks to the Committee for its time and diligence in supporting our important and valuable work.

We are very keen to receive contributions and help from past and present AMA members. Please contact the Secretariat for details.

For more information about our work and the doctors whose achievements we have highlighted visit the History Committee's website.

DR TOM TURNER
CHAIR

MEMBERS

Dr Tom Turner (Webmaster, de facto Chair)
Dr Peter Kreminski
Dr Thea Limmer, Emeritus Member

Dr David Evans
Dr Alec Jordan
Dr Samantha Mead (AMA(SA) CEO)

Ms Yonina Yang (AMSS Delegate)
Associate Professor C R (Ross) Philpot OAM
(returned to the Committee on his retirement)



Dr Chris Moy President and AMA(SA) CEO Dr Samantha Mead (fourth and fifth from left), and Dr Roy Scragg OBE AM (second from right) with 2020 AMA(SA) Life Members (from left) Associate Professor Robert Penhall, Dr David Williams, Dr John Whitford, Dr Neville Minnis and Dr John Hill at a presentation ceremony in April. Their stories, and those of life members who could not attend, are told on page 18.



AMA SKILLS TRAINING

The AMA(SA) Registered Training Organisation (RTO) continued to build its clientele and reputation during 2021. We adapted our delivery modes and options for student engagement to address the challenges presented to us by and in relation to the pandemic. The knowledge, skills and teamwork of staff and trainer/assessors ensured the training journey for all students and stakeholders was as smooth and ultimately successful as possible.

AMA Skills Training has a small team of committed staff working together to ensure we provide quality training in nationally accredited qualifications and units within Health, Community Services and Business Services Training packages. Working alongside me are operations coordinator Gail Hains, trainer/assessor Michelle Stanojevic and administration officer Kathryn Hilton. Our training is delivered and facilitated by industry experts who have extensive and current experience in the health industry.

Due to COVID-19 there were some periods during which we were forced to cancel face-to-face learning. However, the systems we had in place enabled a seamless transition for students to self-paced learning, either online or written, with only minor adjustments.

Since we began operating, 888 students have enrolled in nationally recognised certificate qualifications. At 31 December 2021, there were 386 active students, including 18 from the Northern Territory enrolled through NT Government funding.

In addition to qualifications, the RTO offered three professional development education sessions (two face-to-face and one webinar) in 2021. A total of 60 practice managers and staff attended sessions on a range of requested topics such as 'Being on the best team', 'Political correctness and the impact of social media in the workplace', 'Authentic leadership', 'Advertising, marketing and promotion risks', 'Safe instrument reprocessing' and 'Financial essentials for practice managers'.

Notwithstanding our success in adapting to the challenges of 2020 and 2021, I look forward to providing a less complex training environment for our students in 2022.

MS MICHELLE COCKSHELL
TRAINING MANAGER

Above: AMA Skills Training trainer and assessor Vicki Linden presenting the 'Being on the best team' program at a workshop in May

WITH US FOR LIFE

Long-serving members of the AMA were acknowledged at a COVID-safe gathering on 17 March 2021.

The service and achievements of South Australia's newest AMA Life Members were celebrated at the showrooms of Mercedes-Benz Adelaide.

AMA(SA) President Dr Chris Moy told the group of members and partners that the AMA of today is built on the work and commitment of doctors who have devoted their lives to the medical profession.

'As we continue to advocate for members and patients through the pandemic, we thank you for your contributions,' he said.

The group was led by Dr Roy Scragg OBE AM, whose 75 years as an AMA member and recent 97th birthday earned a special invitation to the gathering. It has been an exciting year for Dr Scragg, who was recognised as a Member of the Order of Australia (AM) in January.

New Life Members A/Prof Robert Penhall, Dr David Williams, Dr John Whitford, Dr Neville Minnis, and Dr John Hill joined Dr Scragg at the morning tea. Dr Moy also congratulated their colleagues Professor John Crompton AM, Dr Carmine De Pasquale and Dr Firoze Narielvala, who were unable to attend.

PROFESSOR JOHN CROMPTON AM

As an eminent (1984-2017) and a member of the Army Reserves from 1965-2011, Professor John Crompton might have been busy enough.

Trained in London, Melbourne and Adelaide, and specialising in neuro-ophthalmology, medico-legal issues and eye trauma, Professor Crompton has been in the vanguard of teaching and practice in complex ophthalmology.

But it was the joy of helping people in the Solomon Islands in the early 1980s that Professor Crompton says inspired him.

A former head of the neuro-ophthalmology service at the Royal Adelaide Hospital, Professor Crompton has been involved in more than 40 teaching tours to the South Pacific, SE Asia and China, as well as ADF surgical trips to remote Australia. 'We've learned that it's far better to do in-country fellowships where possible and we use their patients, their language, their investigations and their treatments,' he says.

DR CARMINE DE PASQUALE

The road that led to Carmine De Pasquale's graduation from medical school was bumpier than most, beginning in Naples in 1958, and including a stop at Modena and then acceptance at the Adelaide Medical School in 1964.

He migrated to Adelaide in August 1962.

With knowledge of Italian and French but limited English, he found his pre-clinical years in Adelaide very trying. He finished his medical course in 1969, interned in 1970, began psychiatric training in 1971, and went on to work as a consultant at Enfield and Hillcrest hospitals and as Director of Psychiatry at the Beaufort Community Clinic in Woodville.

'Beaufort became a multicultural community clinic with a large clientele of Italians – the only clinic in South Australia with bilingual staff including a bilingual psychiatrist,' Dr De Pasquale recalls.

In 2015 he received the Royal Australian and New Zealand College of Psychiatrists' Meritorious Service award for the introduction of the Hospital at Home services. Dr De Pasquale is a board member and former president of the Italian Benevolent Foundation.

DR JOHN HILL

It was a distaste for the 'bitterly cold' weather in Corby in Northamptonshire, England, that led Dr John Hill and wife Ann to consider migrating to somewhere warmer. Library research and a job offer for Dr Hill led them to Tea Tree Gully, where Dr Hill remained in private practice until his retirement.

Dr Hill says he enjoyed watching the practice grow, and the sharing of information and ideas that came with the GPs' access to visiting specialists.

'Medical practice has changed so much,' he says. 'It's much more intelligent and cohesive. And I've always appreciated the support you can call on, such as pathology services.'

After retiring, Dr Hill spent 14 years as a medical crew member for the Simpson Desert Cycle Race. He and Mrs Hill also travelled overseas extensively until her death. He continues an active interest in silverwork and the local Gem and Mineral Club, which was sparked by Mrs Hill's earlier career in gemmology, and spending time with his family.

DR NEVILLE MINNIS

Dr Neville Minnis graduated from the University of Adelaide in 1963, after choosing to study medicine as the launching pad of a career 'that would be worthwhile and challenging'.

He chose ENT and head and neck surgery as 'a specialty with a whole spectrum of procedures for a complicated part of the anatomy, and we had a wide diversity of patients, from the elderly to little children'.

Dr Minnis trained in London and Bristol. He returned to Adelaide and embarked on a career including more than 20 years at the Queen Elizabeth Hospital, and private practice at inner-suburban Hyde Park and on North Terrace. He nominates the development of a vaccine

against the human papillomavirus (HPV) and the advances of radiology in CAT scanners and magnetic resonance imagery as two of the 'transformative' developments during his years in medicine.

Dr Minnis retired in 2009. He is now 'hands on' as a painter and sculptor, travels when he can, and spends much of his time on Hindmarsh Island with family.

'I have had a wonderful career,' he says.

DR FIROZE NARIELVALA

Retired physician and gastroenterologist Dr Firoze Narielvala has seen 'enormous change in many spheres' since graduating from Calcutta University in 1953.

'Medicine then was vastly different,' he says. 'Infectious diseases were rife, including smallpox, cholera, tuberculosis, dysenteries, poliomyelitis, tetanus, typhoid, filariasis, malaria.'

'Immunology was basic and rudimentary. Antibiotics were non-existent. Radiology and imaging were utterly basic and minimal.'

'There has been so much change in medicine, communication, electronics and technology. Those were analogue days.'

After choosing the 'fledgling specialty' of gastroenterology because of its many facets and interactions with general medicine, Dr Narielvala lectured at Madras, Benares Hindu and Bombay universities, and was a Commonwealth Fellow invitee to the 1969 Asian Oceanic Congress of Gastroenterology.

He migrated to Adelaide in 1970, and was consultant physician and director of gastroenterology at the Repatriation General Hospital (RGH) from 1972 to 1998, during which time he represented the AMA at conventions and on ministerial delegations to India.

ASSOCIATE PROFESSOR ROBERT PENHALL

The realisation that biochemistry could be applied to human beings prompted Associate Professor Robert Penhall to choose medicine a career. Later, it was the fact that his passion for biochemistry had led him to train in clinical pharmacology and general medicine that resulted in his being offered a position as a geriatrician at the RAH, in what was then the new field of geriatric medicine.

'It was the concept of being a thinking doctor that led to me becoming a physician,' he says.

Associate Professor Robert Penhall says the 'most amazing' part of his career was that Adelaide at one time had domiciliary care services, integrated with rehabilitation and acute care services, that provided continuity of care so unusual that local services attracted visitors from around the world.

Due to a superior's illness he was asked to become head of the RAH's Department of Geriatric and Rehabilitation Medicine only five years after he joined it. He went on the run the department for 30 years, at the same time working with Hampstead Hospital, the Eastern Domiciliary Care Service and the University of

Adelaide as 'doctor, clinician, administrator, teacher and researcher'.

Associate Professor Penhall retired in 2012.

DR JOHN WHITFORD

Dr John Whitford was attracted to ophthalmology because of its combination of medicine and surgery and the technology associated with its practice.

'As an undergraduate I enjoyed the teaching, and then as a casualty resident, I seemed to see a lot of ophthalmic pathology and gained confidence,' he says.

Following his graduation as an ophthalmologist, Dr Whitford undertook a retinal fellowship at the Sydney Eye Hospital in 1979, and then returned to join a private practice on North Terrace with two associates. Once a fortnight, the Port Lincoln-born young man would return to consult in his hometown.

His practice later established rooms in Kingswood, where he spent his latter years.

As an extension of his retinal interests, he examined extremely premature infants at the Women's and Children's Hospital and was responsible for introducing laser treatment for the more advanced cases.

Five years after his retirement, Dr Whitford nominates as significant changes during his 36 years as an ophthalmologist the advances in cataract surgery with intraocular lens implantation, and intraocular injections for 'wet' age-related macular degeneration.

DR DAVID WILLIAMS

It was the appeal of being able to combine surgery and physician work that led to Dr David Williams selecting ENT as his specialty.

He'd graduated in 1970 – the same year as fellow new Life Members Drs Crompton, Penhall and Whitford – and felt he 'would be able to function better in surgery'.

'ENT gave me physician work and surgery in the same specialty, and enabled me to work right through all age groups,' he says.

Dr Williams particularly enjoyed working with children, and over the years found more than 60 per cent of his work was in paediatrics.

He nominates as highlights in ENT the development of laser surgery, endoscopic surgery and cochlear implants. 'These were very significant introductions that transformed lives,' he says.

'I really enjoyed my medical work, and working to help patients, I enjoyed theatre, and working with the staff, and the help I got from nursing staff in the hospitals. That was extremely important. But the real highlight was being able to help people.'

After spending a decade managing the East End Co-ordination Group, which liaises between residents, traders and property owners in East Adelaide, he now directs much of his energy at helping the environment. He plants trees near Quorn 'to appease my negative climate activities'.

REPORT OF THE COUNCILLORS

The Councillors present their report together with the financial report of Australian Medical Association (SA) Inc. 'the Association' for the year ended 31 December 2021 and auditor's report thereon.

Results

The profit of the Association for the year after providing for income tax amounted to \$3,165,138 (2020: \$134,280).

Significant changes in state of affairs

There were no significant changes in the Association's state of affairs that occurred during the financial year, other than those referred to elsewhere in this report.

Principal activities

The principal activity of the Association during the year was promoting and protecting the professional interests of doctors and the healthcare needs of patients and communities.

After balance date events

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

REPORT OF THE COUNCILLORS

Councillors' benefits

In accordance with section 35(5) of the *Associations Incorporation Act 1985*, the Council of Australian Medical Association (SA) Inc. hereby states that during the financial year ended 31 December 2021:

- (a) (1) no officer of Australian Medical Association (SA) Inc.
(2) no firm of which an officer is a member; or
(3) no body corporate in which an officer has a substantial financial interest,

Has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and Australian Medical Association (SA) Inc. except for the following:

- The President of the Australian Medical Association (SA) Inc., Dr Michelle Atchison, appointed as President in May 2021, received an allowance of \$42,132.50, in carrying out duties on behalf of the Association.
- The outgoing President completed his term in May 2021 of the Australian Medical Association (SA) Inc., Dr Chris Moy, received an allowance of \$11,087.50, in carrying out duties on behalf of the Association.

- (b) no officer of the Australian Medical Association (SA) Inc. has received directly or indirectly from the Association any payment or other benefit of a pecuniary value.

Auditor's independence declaration

A copy of the auditor's independence declaration in relation to the audit for the financial year is provided with this report.

Signed in accordance with a resolution of the Council:

President:  _____

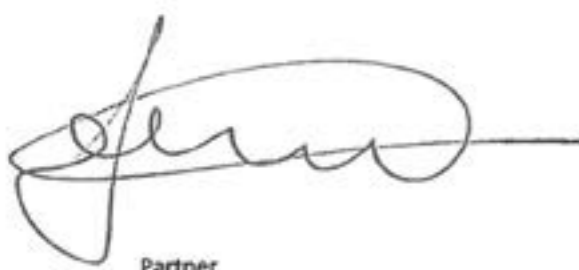
Council member:  _____

Dated this 2 day of June 2022

AUDITOR'S INDEPENDENCE DECLARATION
TO THE MEMBERS OF AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

In relation to the independent audit for the year ended 31 December 2021, to the best of my knowledge and belief there have been:

- (i) no contraventions of the auditor independence requirements of the *Corporations Act 2001*; and
- (ii) no contraventions of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.



Partner

Date: 2 June 2022

PITCHER PARTNERS

PITCHER PARTNERS

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 \$	2020 \$
Revenue and other income			
Revenue from contracts with customers	3	1,168,874	1,154,148
Other revenue	4	509,532	853,941
Gain on sale of non-current assets	11	<u>3,143,409</u>	<u>-</u>
		<u>4,821,815</u>	<u>2,008,089</u>
Less: expenses			
AMA Skills Training		(77,098)	(74,690)
Depreciation and amortisation expense		(50,055)	(33,298)
Rent expenses		(78,362)	(67,085)
Employee benefits expense		(1,028,081)	(1,095,880)
Fixed assets written off		-	(1,480)
Gala dinner expenses		(62,610)	(1,818)
Legal fees		(46,452)	(3,719)
Memberships, functions & associations		(17,534)	(14,811)
medicSA expenses		(41,787)	(43,674)
Property expenses		(214,573)	(255,968)
Presidential allowance		(53,220)	(53,220)
Other expenses from ordinary activities	5	<u>(190,516)</u>	<u>(197,201)</u>
		<u>(1,860,288)</u>	<u>(1,842,844)</u>
Profit before income tax expense		2,961,527	165,245
Income tax benefit/(expense)	6	<u>203,611</u>	<u>(30,965)</u>
Net profit from continuing operations		<u>3,165,138</u>	<u>134,280</u>
Other comprehensive income for the year		-	-
Total comprehensive income		<u>3,165,138</u>	<u>134,280</u>

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Note	2021 \$	2020 \$
Current assets			
Cash and cash equivalents	7	847,025	588,182
Trade and other receivables	8	24,804	77,757
Other financial assets	9	6,800,000	-
Other assets	10	<u>3,101</u>	<u>36,539</u>
Total current assets		<u>7,674,930</u>	<u>702,478</u>
Non-current assets			
Investment properties	13	-	4,120,000
Lease assets	18	281,090	-
Deferred tax assets	6	38,549	111,845
Property, plant and equipment	11	<u>66,470</u>	<u>1,192,766</u>
Total non-current assets		<u>386,109</u>	<u>5,424,611</u>
Total assets		<u>8,061,039</u>	<u>6,127,089</u>
Current liabilities			
Trade and other payables	14	310,084	395,933
Lease liabilities	18	99,086	-
Borrowings	16	1,898	1,186,963
Provisions	17	135,469	115,947
Contract liabilities	15	<u>212,157</u>	<u>197,274</u>
Total current liabilities		<u>758,694</u>	<u>1,896,117</u>
Non-current liabilities			
Lease liabilities	18	183,142	-
Deferred tax liabilities	6	<u>-</u>	<u>276,907</u>
Total non-current liabilities		<u>183,142</u>	<u>276,907</u>
Total liabilities		<u>941,836</u>	<u>2,173,024</u>
Net assets		<u>7,119,203</u>	<u>3,954,065</u>
Equity			
Reserves	20	42,369	42,369
Retained earnings		<u>7,076,834</u>	<u>3,911,696</u>
Total equity		<u>7,119,203</u>	<u>3,954,065</u>

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2021

	Reserves \$	Retained earnings \$	Total equity \$
Balance as at 1 January 2020	42,369	3,777,416	3,819,785
Profit for the year	-	134,280	134,280
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	<u>134,280</u>	<u>134,280</u>
Balance as at 31 December 2020	<u>42,369</u>	<u>3,911,696</u>	<u>3,954,065</u>
Balance as at 1 January 2021	42,369	3,911,696	3,954,065
Profit for the year	-	3,165,138	3,165,138
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	<u>3,165,138</u>	<u>3,165,138</u>
Balance as at 31 December 2021	<u>42,369</u>	<u>7,076,834</u>	<u>7,119,203</u>

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 \$	2020 \$
Cash flow from operating activities			
Receipts from members, tenants and customers		1,740,055	1,590,101
Jobkeeper		39,600	264,300
Cash flow boost		-	100,000
State Government small business grant		-	10,000
Interest received		23	46
Payments to suppliers and employees		(1,851,298)	(1,682,075)
Finance costs		<u>(24,478)</u>	<u>(43,979)</u>
Net cash (used in)/provided by operating activities		<u>(96,098)</u>	<u>238,393</u>
Cash flow from investing activities			
Proceeds from sale of non-current assets		8,500,000	-
Purchase of property, plant and equipment		(134,795)	-
Purchase of financial assets		<u>(6,800,000)</u>	<u>-</u>
Net cash provided by investing activities		<u>1,565,205</u>	<u>-</u>
Cash flow from financing activities			
Repayment of loan to AMA Federal		-	(150,000)
Proceeds from borrowings		-	922
Repayment of borrowings		(1,185,065)	(15,673)
Principal portion of lease payments		(24,416)	-
Interest repayment of lease liabilities		<u>(783)</u>	<u>-</u>
Net cash (used in) financing activities		<u>(1,210,264)</u>	<u>(164,751)</u>
Reconciliation of cash			
Cash at beginning of the financial year		588,182	514,540
Net increase in cash held		<u>258,843</u>	<u>73,642</u>
Cash at end of financial year		<u>847,025</u>	<u>588,182</u>

The accompanying notes form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements, Interpretations and other applicable authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the *Associations Incorporation Act 1985*.

Australian Medical Association (SA) Inc. ('the Association') is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards and is an association in South Australia under the *Associations Incorporations Act 1985*.

The financial report was approved by the Councillors as at the date of the report of the Councillors.

The following are the significant accounting policies adopted by the Association in the preparation and presentation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Basis of preparation of the financial report

Historical cost convention

The financial report has been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets and liabilities as described in the accounting policies.

Functional and presentation currency

The financial report is presented in Australian dollars which is the Association's functional and presentation currency.

Rounding of amounts

The amounts in the financial report have been rounded to the nearest dollar.

Significant accounting estimates and judgements

The preparation of the financial report requires the use of certain estimates and judgements in applying the Association's accounting policies. Those estimates and judgements significant to the financial report are disclosed in Note 2 to the financial statements.

(b) Income tax

The income tax expense/(benefit) for the year comprises current income tax expense/(benefit) and deferred tax.

Deferred tax assets and liabilities are recognised for temporary differences at the applicable tax rates when the assets are expected to be recovered or liabilities are settled. Deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not recognised if it arises from the initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Income tax (Continued)

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Current and deferred tax balances attributable to amounts recognised directly in equity are also recognised directly in equity.

In assessing their income tax liability, the Association applies the principles of mutuality to part of its revenues and expenses. Revenue in the form of [describe the form of revenue receipts] represents mutual income and is not subject to income tax. Expenses associated with such mutual activities are not tax deductible for income tax purposes. All other receipts and payments of the Association are classified for income tax purposes in accordance with income tax legislation.

(c) Goods and services tax (GST)

Revenues, expenses and purchased assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(d) Revenue from contracts with customers

Revenue from contracts with customers for membership subscriptions, AMA Skills Training, business development and advertising (medicSA) is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring services to a customer either over time or at a point in time as disclosed in Note 3 of the financial report. For each contract with a customer, the Association identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

(e) Cash and cash equivalents

Cash and cash equivalents includes cash on hand and at banks.

(f) Other revenue and other income

Interest

Interest revenue is measured in accordance with the effective interest method.

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Plant and equipment

Each class of plant and equipment is measured at cost and where applicable, any accumulated depreciation and any accumulated impairment losses.

Plant and equipment

Plant and equipment is measured on the cost basis.

Depreciation

The depreciable amount of plant and equipment is depreciated over their estimated useful lives commencing from the time the asset is held available for use, consistent with the estimated consumption of the economic benefits embodied in the asset.

Class of fixed asset	Depreciation rates	Depreciation basis
Furniture and equipment	20%-50%	Straight line

The assets' residual value and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An assets' carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(h) Investment properties

Investment properties are properties held to earn rentals and/or for capital appreciation.

Investment properties are initially recognised at cost. After the initial recognition, investment properties are measured at fair value. Gains or losses arising from a change in the fair value of investment properties is recognised in profit or loss.

Newland House and various AMA House suites are considered to be investment properties.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) Intangible assets - website and database

Development costs of website and database intangible assets are capitalised on the basis of the costs incurred to acquire and develop the specific website and database. All intangible assets are accounted for using the cost model whereby capitalised costs are amortised on a straight line basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date.

The amortisation rates used for each class of intangible assets are:

Class of intangible asset	Amortisation rates
Website and database	33%

(j) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value adjusted for transaction costs, except where the instrument is classified as fair value through profit or loss, in which case transaction costs are immediately recognised as expenses in profit or loss.

Classification and subsequent measurement of financial assets

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

The Association derecognises a financial asset only when the contractual rights to the cash flows from the asset expires, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset, the difference between its carrying amount and the sum of the consideration received or receivable is recognised in profit and loss.

Classification of financial liabilities

Financial liabilities includes trade and other payables, borrowings and contract liabilities and are measured at amortised cost.

Financial liabilities are classified as current liabilities unless the Association has an unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Financial instruments (Continued)

Receivables from contracts with customers

Receivables from contracts with customers includes amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months at the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

The Association applies the simplified approach under AASB 9 to measure the allowance for credit losses for receivables from contracts with customers. Under AASB 9 simplified approach, the Association determines the allowance for credit losses for receivables from contracts with customers on the basis of the lifetime expected credit losses of the financial assets. Lifetime expected credit losses represent the expected credit losses that are expected to result from default events over the expected life of the financial assets.

The Association assesses the impairment of receivables from contracts with customers on a collective basis as they possess credit risk characteristics based on the days past due.

Other financial assets - term deposits

Other financial assets consists of term deposits with financial institutions and banks with an original maturity of more than 3 months.

(k) Impairment of non-financial assets

At the end of each reporting period, the Association assesses whether there is any indication that a non financial asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit and loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with the other standards.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of the assets are not primarily dependent upon the asset's ability to generate net cash inflows and when the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(l) Leases

At the commencement date of a lease (other than leases of 12-months or less and leases of low value assets), the Association recognises a lease asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments.

Lease assets

Lease assets are initially recognised at cost, comprising the amount of the initial measurement of the lease liability, any lease payments made at or before the commencement date of the lease, less any lease incentives received, any initial direct costs incurred by the Association, and an estimate of costs to be incurred by the Association in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Subsequent to initial recognition, lease assets are measured at cost (adjusted for any remeasurement of the associated lease liability), less accumulated depreciation and any accumulated impairment loss.

Lease assets are depreciated over the shorter of the lease term and the estimated useful life of the underlying asset, consistent with the estimated consumption of the economic benefits embodied in the underlying asset.

Lease liabilities

Lease liabilities are initially recognised at the present value of the future lease payments (i.e., the lease payments that are unpaid at the commencement date of the lease). These lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined, or otherwise using the Association's incremental borrowing rate.

Subsequent to initial recognition, lease liabilities are measured at the present value of the remaining lease payments (i.e., the lease payments that are unpaid at the reporting date). Interest expense on lease liabilities is recognised in profit or loss (presented as a component of finance costs). Lease liabilities are remeasured to reflect changes to lease terms, changes to lease payments and any lease modifications not accounted for as separate leases.

Variable lease payments not included in the measurement of lease liabilities are recognised as an expense when incurred.

Leases of 12-months or less and leases of low value assets

Lease payments made in relation to leases of 12-months or less and leases of low value assets (for which a lease asset and a lease liability has not been recognised) are recognised as an expense on a straight-line basis over the lease term.

(m) Employee benefits

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements arising from wages and salaries, annual leave, superannuation and long service leave, are measured at nominal value. In respect to long service leave, the provision is made for all employees.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(n) Comparatives

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

(o) Going concern

The financial report has been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

NOTE 2: SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

(a) Impairment of non-financial assets

All assets are assessed for impairment at each reporting date by evaluating whether indicators of impairment exist in relation to the continued use of the asset by the Association. Impairment triggers include declining product or manufacturing performance, technology changes, adverse changes in the economic or political environment and future product expectations. If an indicator of impairment exists the recoverable amount of the asset is determined.

(b) Income tax

Deferred tax assets and liabilities are based on the assumption that no adverse change will occur in the income tax legislation and the anticipation that the Association will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

Deferred tax assets are recognised for deductible temporary differences as management considers that it is probable that future taxable profits will be available to utilise those temporary differences.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 2: SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (CONTINUED)

(c) Revenue and other income

The Association derives revenue and other income from a range of activities and sources, including membership subscriptions, AMA Skills Training, business development and advertising (medicSA). In accordance with Australian Accounting Standards, the Association is required to determine whether it is appropriate to recognise revenue and other income in the financial year in which cash or non-cash assets are received or to defer the recognition of revenue and other income until associated obligations and/or conditions (if any) are satisfied. In making this judgement, the Association considers the guidance outlined in AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* and, in particular, whether the arrangement involves the transfer of goods or services and contains enforceable and sufficiently specific performance obligations.

Where the Association identifies the existence of enforceable and sufficiently specific performance obligations, or the arrangement requires the Association to use the funds received to acquire or construct items of property, plant and equipment to identified specifications, the recognition of revenue and other income is deferred until obligations are satisfied.

(d) Deferred Tax Assets/Liabilities

As outlined in Note 11 and 13, the Association sold various assets comprising units 3, 6, 7 and 8 owned in AMA House for \$4,900,000 and various medical suites owned in Newland House for \$3,600,000 a total of \$8,500,000 for the financial year ended 31 December 2021.

The statement of profit or loss and other comprehensive income records an accounting gain on sale of these assets of \$3,143,049 for the financial year ended 31 December 2021.

Aided by external professional advice, Management has made a number of judgements and estimates and determined that the sale of these assets for taxation purposes has resulted in a capital loss of \$1,037,462 (comprising the post CGT capital sale proceeds of \$3,530,000 less the post CGT capital costs of \$4,567,462 as outlined below) for the financial year ended 31 December 2021.

Certain assets referred to in Note 11 and 13 were acquired pre and post the introduction of CGT on 20 September 1985 and due to the passage of time some of the records supporting the acquisitions were not able to be located and may also be impossible to obtain consequently, the following judgements and estimates were made in the:

- determination of the post CGT cost base of these assets; and
- the allocation of \$8,500,000 in sale proceeds over the pre and post CGT cost base components of these assets

In relation to the determination of the post CGT cost base of units 3, 6 and 8 in AMA house and the medical suites in Newland House:

- Management made judgements on the determination of the post CGT cost base from information relating to the building development of AMA House of \$2,635,362 and the building renovations on Newland House of \$540,743 contained in the 1990-91 annual financial reports of the Association

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 2: SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (CONTINUED)

It was noted that the actual costs were available for unit 7, AMA House including the various Improvements undertaken during the 2016 to 2021 financial years totaling \$1,391,357.

Accordingly, the overall total post CGT cost base of these assets was determined to be \$4,567,462.

In relation to the determination of the post CGT sale proceeds estimated for units 3, 6, 7 and 8 in AMA House:

- 50% of the \$4,900,000 sale proceeds received from the sale of these units was estimated to be the applicable post CGT sale proceeds component of \$2,450,000, based on Management's estimates of the value attributable to similar land and buildings in the surrounding areas at the time of sale.

In relation to the determination of the post CGT sale proceeds estimated for the medical suites in Newland House:

- 30% of the \$3,600,000 proceeds received on the sale of these medical suites was estimated to be the applicable post CGT sale proceeds of \$1,080,000, based on Management's estimates of the comparable costs attributable to building works performed with the original building development of AMA House in 1990-91.

Accordingly, the overall total post CGT sale proceeds component was determined to be \$3,530,000.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 3: REVENUE FROM CONTRACTS WITH CUSTOMERS		
Membership subscriptions *	619,268	614,204
AMA Skills Training *	392,744	371,588
Business development *	48,059	50,278
Advertising (medicSA) **	<u>108,803</u>	<u>118,078</u>
	<u>1,168,874</u>	<u>1,154,148</u>
* Revenue is earned and recognised over time		
** Revenue is earned and recognised at a point in time		
NOTE 4: OTHER INCOME		
Gala Dinner	77,255	-
Rent income from investment properties	93,840	162,678
Insurance proceeds for loss of rent income from investment properties	174,628	162,611
Jobkeeper	39,600	264,300
Cash flow boost	-	100,000
DIS Subsidy	-	37,743
State Government small business grant	-	10,000
Membership, functions & associations	42,010	28,479
Insurance proceeds for reimbursements of rent expenses	58,800	67,200
Sundry other	23,376	20,884
Interest received	<u>23</u>	<u>46</u>
	<u>509,532</u>	<u>853,941</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 5: OTHER EXPENSES FROM ORDINARY ACTIVITIES		
Other expenses		
- Accounting & audit fees	17,444	17,069
- Computer costs	35,288	37,900
- Finance costs	24,478	43,979
- Insurance	20,290	18,996
- Labour hire fee - contractor	13,601	1,360
- Postage	3,533	3,482
- Printing and stationery	9,627	7,577
- Repairs and maintenance	2,478	30,367
- Recruitment expenses	805	570
- Travel & accommodation	1,170	657
- Telephone	6,154	11,762
- Sundry	<u>55,648</u>	<u>23,482</u>
	62,972	35,901
NOTE 6: INCOME TAX		
(a) Components of tax expense		
Deferred tax (benefit)/expense	<u>(203,611)</u>	<u>30,965</u>
	<u>(203,611)</u>	<u>30,965</u>
(b) Income tax reconciliation		
The prima facie tax payable on profit/(loss) before income tax is reconciled to the income tax expense as follows:		
Prima facie income tax payable on profit before income tax at 26% (2020: 27.5%)	769,997	45,442
Add tax effect of:		
- Non-deductible entertainment	-	200
- Net non-deductible member expenses/income	-	12,823
- Derecognition of current year tax loss	109,359	-
- Derecognition of prior year tax loss	73,296	-
- Derecognition of prior year building improvements	<u>57,942</u>	-
	240,597	13,023
Less tax effect of:		
- Cash flow boost	-	27,500
- Net non-deductible member expense/income	62,070	-

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 6: INCOME TAX (CONTINUED)		
- Non-assessable capital gain*	817,286	-
- Derecognition of prior year fair value gain**	<u>334,849</u>	<u>-</u>
	<u>1,214,205</u>	<u>27,500</u>
Income tax (benefit)/expense attributable to profit	<u>(203,611)</u>	<u>30,965</u>

*As a consequence of the estimates and judgements per Note 2d, the sale of the various units and medical suites owned in AMA House and Newland results in an overall capital loss of \$1,037,462 from a tax perspective. Therefore, the accounting gain on disposal of these assets, which totals \$3,143,409 (before tax) and \$817,286 (tax effected at 26%) is not assessable for tax purposes and has been added back for the purpose of establishing the income tax expense/(benefit).

**The previously recognised tax effect of the unrealised fair value gains in prior years of \$334,849 has been derecognised as a consequence of the non-assessable accounting gain on sale of the various units and medical suites during the financial year.

(c) Deferred tax

Deferred tax relates to the following:

Deferred tax assets

The balance comprises:

Provisions	31,947	31,947
Deferred expenditure	6,602	6,602
Carried forward tax losses	<u>-</u>	<u>73,296</u>
	<u>38,549</u>	<u>111,845</u>

Deferred tax liabilities

The balance comprises:

Fair value gain/(loss)	-	334,849
Building improvement	<u>-</u>	<u>(57,942)</u>
	<u>-</u>	<u>276,907</u>

Net deferred tax assets / (liabilities) 38,549 (165,062)

NOTE 7: CASH AND CASH EQUIVALENTS

Cash on hand	284	538
Cash at bank	<u>846,741</u>	<u>587,644</u>
	<u>847,025</u>	<u>588,182</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 8: TRADE AND OTHER RECEIVABLES		
CURRENT		
Receivables from contracts with customers	25,304	27,201
Allowance for credit losses	<u>(500)</u>	<u>(500)</u>
	24,804	26,701
Other receivables		
- Rent income receivable	<u>-</u>	<u>51,056</u>
	<u>24,804</u>	<u>77,757</u>

Receivables from contracts with customers are non-interest bearing and generally on 30-day terms. Impairment losses have been included within other expenses within profit or loss. All trade receivables that are not impaired are expected to be received within the trading terms.

There has been no movement in the allowance for credit losses during the year.

NOTE 9: OTHER FINANCIAL ASSETS

CURRENT

Financial assets measured at amortised cost

Term Deposits 6,800,000 -

NOTE 10: OTHER ASSETS

CURRENT

Prepayments 3,101 36,539
3,101 36,539

NOTE 11: PROPERTY, PLANT AND EQUIPMENT

AMA House Unit No. 7 *

At cost - 1,100,000
Total AMA House Unit No. 7 - 1,100,000

Furniture and equipment

Newland House - at cost - 22,283
Accumulated depreciation - (16,389)
- 5,894

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 \$	2020 \$
NOTE 11: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)		
AMA House - at cost	-	101,686
Accumulated depreciation	<u>-</u>	<u>(78,543)</u>
	-	23,143
AMA furniture & fittings at cost	52,515	-
Accumulated depreciation	<u>(49,774)</u>	<u>-</u>
	2,741	-
Antiques and paintings - at valuation	63,729	63,729
	<u>63,729</u>	<u>63,729</u>
Total furniture and equipment	<u>66,470</u>	<u>92,766</u>
Total property, plant and equipment	<u>66,470</u>	<u>1,192,766</u>
*AMA House Unit 7 and the other Units in Note 13 were sold for \$3,600,000 during September 2021.		
(a) Reconciliations		
<i>AMA House Unit No. 7</i>		
Opening carrying amount	1,100,000	1,100,000
Disposals	<u>(1,100,000)</u>	<u>-</u>
Closing carrying amount	<u>-</u>	<u>1,100,000</u>
<i>Furniture and equipment</i>		
Opening carrying amount	92,766	127,544
Additions	134,795	-
Disposals/write off	(136,590)	(1,480)
Depreciation expense	<u>(24,501)</u>	<u>(33,298)</u>
Closing carrying amount	<u>66,470</u>	<u>92,766</u>
NOTE 12: INTANGIBLE ASSETS		
Website and database at cost	29,898	29,898
Accumulated amortisation and impairment	<u>(29,898)</u>	<u>(29,898)</u>
	<u>-</u>	<u>-</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 \$	2020 \$
NOTE 13: INVESTMENT PROPERTIES		
<i>Newland House *</i>		
Opening balance - 1 January	1,600,000	1,600,000
Disposals	<u>(1,600,000)</u>	<u>-</u>
Closing balance	<u>-</u>	<u>1,600,000</u>
<i>AMA House Units 3,6 and 8 **</i>		
Opening balance - 1 January	-	2,520,000
Disposals	<u>-</u>	<u>-</u>
Closing balance	<u>-</u>	<u>2,520,000</u>
* Newland House is located at 80 Brougham Place, North Adelaide comprises an investment in various medical suites that are predominantly leased. This investment was sold during the financial year.		
** AMA House is located at 161 Ward Street, North Adelaide comprises an investment in various units that are predominantly leased. This investment was sold during the financial year.		
The various medical suites owned in Newland House were sold for \$4,900,000 and the various units owned in AMA House in Note 11 and Note 13 were sold for \$3,600,000 during September 2021.		
NOTE 14: PAYABLES		
CURRENT		
Trade creditors	67,870	69,783
Federal subscriptions in advance *	194,839	195,581
Rent received in advance	-	58,210
GST payable	23,573	20,889
PAYG Payable	23,802	23,042
Sundry other	<u>-</u>	<u>28,428</u>
	<u>310,084</u>	<u>395,933</u>
* Federal subscriptions received in advance relates to AMA Federal 2022 membership fees which AMA(SA) has received at balance date that is required to be paid to AMA Federal during 2022.		

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 15: CONTRACT LIABILITIES		
CURRENT		
State subscriptions in advance *	<u>212,157</u>	<u>197,274</u>

* Amounts relating to contract liabilities are balances received from customers before the Association has performed its obligations to provide services to the customers. As at 31 December 2021, contract liabilities included subscriptions received in advance.

NOTE 16: BORROWINGS

CURRENT		
Credit cards	1,898	2,636
Westpac - Bank bill business loan	<u>-</u>	<u>1,184,327</u>
	<u>1,898</u>	<u>1,186,963</u>

NOTE 17: PROVISIONS

CURRENT		
Provision for annual leave	100,060	91,310
Provision for long service leave	<u>35,409</u>	<u>24,637</u>
	<u>135,469</u>	<u>115,947</u>

NOTE 18: LEASE ASSETS AND LEASE LIABILITIES

The Association's office premises is leased for the period 1 October 2021 to 30 September 2024 with no option to renew the lease for a further term. The monthly rental payments is subject for review on the 1 October in each subsequent year for the term of the lease and every review will be the yearly rental immediately preceding the rent review date and increased by 3 percent. The lease has a make good provision for any damages caused by the removal of fixtures and fittings at the end of the lease term.

(a) Lease assets

Office building		
Under lease	306,644	-
Accumulated depreciation	<u>(25,554)</u>	<u>-</u>
	<u>281,090</u>	<u>-</u>
Total carrying amount of lease assets	<u>281,090</u>	<u>-</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 18: LEASE ASSETS AND LEASE LIABILITIES (CONTINUED)		
Reconciliations (Continued)		
Reconciliations		
<i>Office building</i>		
Opening carrying amount	306,644	-
Depreciation	<u>(25,554)</u>	<u>-</u>
Closing carrying amount	<u>281,090</u>	<u>-</u>
(b) Lease liabilities		
CURRENT		
Lease liabilities	<u>99,086</u>	<u>-</u>
NON-CURRENT		
Lease liabilities	<u>183,142</u>	<u>-</u>
Total carrying amount of lease liabilities	<u>282,228</u>	<u>-</u>

NOTE 19: OPERATING LEASE RECEIVABLES

(a) Operating lease receivables

Leases as lessor		
Minimum lease payments under non-cancellable operating leases for investment properties not recognised in the financial statements are receivable as follows:		
- within 1 year	-	263,071
- between 1 and 5 years	-	86,230
- above 5 years	<u>-</u>	<u>-</u>
	<u>-</u>	<u>349,301</u>

As the interest in AMA House and Newland House were sold during the year there is no operating lease receivable at 31 December 2021.

NOTE 20: RESERVES

Education & Member development	20(a)	42,369	-
De Crespigny Memorial Fund	20(b)	-	3,068
Frank S Hone Memorial Fund	20(c)	-	12,516
Listerian Oration Fund	20(d)	-	3,662
Southern Suburbs Medical Association	20(e)	-	19,709
North Western Suburbs Medical Practitioners Association	20(f)	<u>-</u>	<u>3,414</u>
		<u>42,369</u>	<u>42,369</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 20: RESERVES (CONTINUED)		
(a) Education & Member development		
The various reserves listed in (b) to (f) have been consolidated into a Education & Member Development Reserve during the year.		
<i>Movements in reserve</i>		
Transfer between reserve accounts	<u>42,369</u>	<u>-</u>
Closing balance	<u>42,369</u>	<u>-</u>
(b) De Crespigny Memorial Fund		
The De Crespigny Memorial Fund records funds for the annual provision of a prize award to the student at The University of Adelaide who, at the final examination for the degrees of Bachelor of Medicine and Bachelor of Surgery, gains the highest marks in the clinical section of the subject medicine.		
<i>Movements in reserve</i>		
Opening balance	3,068	3,068
Transfer between reserve accounts	<u>(3,068)</u>	<u>-</u>
Closing balance	<u>-</u>	<u>3,068</u>
(c) Frank S Hone Memorial Fund		
The Frank S Hone Memorial Fund records funds held for the annual provision of a prize award to the candidate at The University of Adelaide who, in passing the final examination for the degrees of Bachelor of Medicine and Bachelor of Surgery, attains the highest marks in that section which relates to the subject Medicine.		
<i>Movements in reserve</i>		
Opening balance	12,516	12,516
Transfer between reserve accounts	<u>(12,516)</u>	<u>-</u>
Closing balance	<u>-</u>	<u>12,516</u>

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	\$	\$
NOTE 20: RESERVES (CONTINUED)		
(d) Listerian Oration Fund		
The Listerian Oration Fund records funds held for the Listerian Oration.		
<i>Movements in reserve</i>		
Opening balance	3,662	3,662
Transfer between reserve accounts	<u>(3,662)</u>	<u>-</u>
Closing balance	<u>-</u>	<u>3,662</u>
(e) Southern Suburbs Medical Association		
Funds specially set aside to assist other medical associations.		
<i>Movements in reserve</i>		
Opening balance	19,709	19,709
Transfer between reserve accounts	<u>(19,709)</u>	<u>-</u>
Closing balance	<u>-</u>	<u>19,709</u>
(f) North Western Suburbs Medical Practitioners Association		
Funds specially set aside to assist other medical associations.		
<i>Movements in reserve</i>		
Opening balance	3,414	3,414
Transfer between reserve accounts	<u>(3,414)</u>	<u>-</u>
Closing balance	<u>-</u>	<u>3,414</u>
NOTE 21: KEY MANAGEMENT PERSONNEL COMPENSATION		
Total compensation received by key management personnel	<u>274,300</u>	<u>293,082</u>

NOTE 22: RELATED PARTY TRANSACTIONS

During the financial year there were no related party transactions.

NOTE 23: FINANCIAL RISK MANAGEMENT

The Association's financial instruments consists mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and payables and leases.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 23: FINANCIAL RISK MANAGEMENT (CONTINUED)

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to this financial report, are as follows:

	2021	2020
	\$	\$
Financial assets		
<i>Amortised cost</i>		
- Cash and cash equivalents	847,025	588,182
- Trade and other receivables	<u>24,804</u>	<u>77,757</u>
	<u>871,829</u>	<u>665,939</u>
Financial liabilities		
<i>Amortised cost</i>		
- Trade and other payables	67,872	98,212
- Borrowings	1,898	1,186,963
- Lease liabilities	<u>282,228</u>	-
	<u>351,998</u>	<u>1,285,175</u>

NOTE 24: EVENTS SUBSEQUENT TO REPORTING DATE

There has been no matter or circumstance, which has arisen since 31 December 2021 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 31 December 2021, of the Association, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 31 December 2021, of the Association.

NOTE 25: CONTINGENT LIABILITIES

There were no contingent liabilities for Australian Medical Association (SA) Inc. at balance date.

NOTE 26: ASSOCIATION DETAILS

The registered office of the Association is:
Australian Medical Association (SA) Inc.
Level 1, 175 Fullarton Road
Dulwich SA 5065

STATEMENT BY COUNCILLORS OF THE ASSOCIATION

In the opinion of the Councillors of Australian Medical Association (SA) Inc. and in compliance with Section 35(2)(c) of the *Associations Incorporations Act 1985*:

1. The financial report as set out on pages 4 - 27 presents a true and fair view of the financial position of Australian Medical Association (SA) inc. as at 31 December 2021 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the Australian Medical Association (SA) Inc. will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Council and is signed for and on behalf of the Council by:

President: 

Council Member: 

Dated this 2 day of June 2022

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the financial report of Australian Medical Association (SA) Inc., "the Association", which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by councillors of the association.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 31 December 2021, and its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporations Act 1985*.

Basis for Qualified Opinion

As described in Note 11 and 13, the Association sold various assets comprising medical suites in Newland House and units in AMA House during the financial year. Management made a number of judgements and estimates in determining the capital loss of \$1,037,462 on the sale of these assets for Capital Gains Tax (CGT) purposes as disclosed in Note 2(d) of the financial report.

We were unable to obtain sufficient appropriate audit evidence regarding the judgements and estimates used relating to the determination of the cost base of these assets, the allocation of the \$8,500,000 in sale proceeds to these assets and the capital loss calculation of \$1,037,462 for CGT purposes that is disclosed in Note 2(d) and consequently, we were unable to determine whether any adjustments to these amounts and or any associated amounts in the financial report were necessary.

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 Association in accordance with 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 Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

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

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 the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.
ABN: 91 028 693 268

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

Report on the Audit of the Financial Report (cont'd)

- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Jim Gouskos
Partner

Date 3 June 2022



PITCHER PARTNERS
Adelaide



AUSTRALIAN MEDICAL ASSOCIATION (SA)



08 8361 0100



L1, 175 FULLARTON ROAD, DULWICH SA 5065
PO BOX 685, FULLARTON 5063



ADMIN@AMASA.ORG.AU



SA.AMA.COM