AMA
SOUTH AUSTRALIA

2022
ANNUAL REPORT

AMA(SA) COUNCIL 2022

POSITION ON COUNCIL

President
Dr Michelle Atchison

Vice President
Dr John Williams

Immediate Past President
Dr Chris Moy

Chair
Dr Peter Subramaniam

ORDINARY MEMBERS

Dr Vikas Jasoria - from Sep 2022
Dr Laureen Lawlor-Smith
Dr Penny Need - to Aug 2022
Dr Nimit Singhal
Dr Krishnaswamy Sundararajan - from Sep 2022
Dr Hannah Szewczyk
Assoc Prof William Tam
Dr John Williams

SPECIALTY GROUP REPRESENTATIVES

Anaesthetists: Dr Simon Macklin - to Aug 2022
Dr Louis Papilion - from Sep 2022
Dermatologists: Dr Karen Koh
Emergency Medicine: Dr Cathrin Parsch
General Practitioners: Dr Bridget Sawyer
Intensive Care: Dr Rajaram Ramadoss - from Sep 2022
Obstetricians & Gynaecologists: Dr Brian Peat
Ophthalmologists: Vacant
Orthopaedic Surgeons: Prof Edward (Ted) Mah
Paediatricians: Dr Patrick Quinn
Pathologists: Dr Shriram Nath
Physicians: Dr Andrew Russell
Psychiatrists: Prof Tarun Bastiampillai
Radiologists: Vacant
Surgeons: Dr Peter Subramaniam

REGIONAL REPRESENTATIVES

Dr Richard Try – Southern

PUBLIC HOSPITAL DOCTORS REPRESENTATIVE

Dr Clair Pridmore

DOCTORS IN TRAINING

Dr Ekta Paw

MEDICAL STUDENT REPRESENTATIVES

Mr Vi-Seth Bak – University of Adelaide
Ms Jayda Jung – Flinders University

FEDERAL COUNCILLORS

State Nominee:
Dr Michelle Atchison

Specialty Group Nominee (Paediatricians):
Dr Clair Pridmore

Specialty Group Nominee (Physician):
Dr Matthew McConnell

Specialty Group Nominee (Orthopaedic Surgeon):
Prof Edward (Ted) Mah

Practice Group Nominee (Doctor in Training):
Dr Hannah Szewczyk

Ordinary Member:
Dr Ekta Paw

AMA(SA) Council - October 2022
Back: Prof Ted Mah, Dr Karen Koh, Dr Bridget Sawyer, Dr Andrew Russell, student representative Vi-Seth Bak, Dr Shriram Nath, Dr Krishnaswamy Sundarajaran, Dr Richard Try, Dr Vikas Jasoria, Dr Louis Papilion, Dr Hannah Szewczyk, Dr Cathrin Parsch, student representative Jayda Jung
Front: Dr Laureen Lawlor-Smith, Dr Rajaram Ramadoss, Dr Brian Peat, Vice President Dr John Williams, President Dr Michelle Atchison, Chair Dr Peter Subramaniam, Dr Patrick Quinn, Prof Tarun Bastiampillai
Absent: Immediate Past President Dr Chris Moy, A/Prof William Tam, Dr Clair Pridmore, Dr Nimit Singhal, Dr Ekta Paw

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FROM THE CHAIR

OVERVIEW

Devoid of major events such as witnessed in the last few years, 2022 was a welcome year of stability and consolidation. This allowed some clear air to concentrate on governance and, more specifically, advancing work on the new constitution and by-laws now nearing completion. The new constitution will clarify the respective roles of the Executive Board and Council.

There were no changes in Board membership during 2022. My heartfelt thanks go to all the Board members. As Chair I could not wish for a more diligent, unified and committed group.

AMA MEMBERSHIP AND AMA SKILLS TRAINING

With 2022 bringing the seeds of normalisation, it is worth reflecting on the period from which we are emerging. We know this has been a unique time in our history, with the recorded use of the term 'unprecedented' being – unprecedented! This is a time to reflect on how AMA(SA) has dealt with the demands of its services and in turn how this shapes future planning. To that end, a strategic planning meeting guided by Mr David Waterford of OZ Train was held in August. The two key elements identified as warranting most attention were membership numbers and the registered training organisation (RTO) training arm, AMA Skills Training.

With AMA membership essentially stable through 2022, the continuing efforts to increase membership will focus on delivering the services our members most often request in a cost-effective manner while maintaining our advocacy for the medical profession and providing optimal medical services for patients. AMA(SA), like all member organisations, must continuously evolve to remain a fit-for-purpose organisation.

The AMA(SA) RTO has been operating for some years now. With the guidance of CEO Dr Samantha Mead, the Board is undertaking an in-depth examination of AMA Skills Training; a clearer picture is emerging of how it has operated and performed over the past few years that will guide decisions on its future directions

FINANCES

Total income in the 2022 calendar year was around $1.285 million. No direct comparison can be made with the previous year's profit given the property sale in 2021. However, when comparing the core sources of income outside AMA Skills Training and non-recurring items such as insurance and job keeper payments, there was very little change. As foreshadowed in last year's report, proceeds from the property sale were invested under the guidance of Hood Sweeney Securities. If the property sale was undertaken at an opportune time in 2021, the equity market was not so kind in 2022. Regardless, there was an investment income of about $118,000. Expenses were down more than $78,000 to a little over $1.58 million. There was a net loss of $328,000. This is clearly heavily influenced by the relatively poor return from investments, as well as less-than expected income from AMA Skills Training. We are advised most years should produce significantly higher investment return. Lastly, I would like to acknowledge the financial and in-kind assistance from the Federal AMA in 2022 for which we are most grateful.

With my time on the AMA(SA) Executive Board now over, this will be my last report. It has been my honour and privilege to serve on the Board. Sincere thanks to Dr Mead and the Secretariat, the AMA(SA) Council, and once again to my fellow Board members, for all their help, guidance and support.

EXECUTIVE BOARD

Chair:
Dr John Nelson

Secretariat:
Dr Samantha Mead
Claudia Baccanello

Members:
Dr Michelle Atchison
Dr Guy Christie-Taylor
Assoc Prof William Tam
Mr Andrew Brown
Ms Megan Webster
Dr John Williams

FROM THE CEO

Our primary goal at AMA(SA) is to ensure the association is best-placed to serve doctors and support them in contributing to what should be a world-class health system in South Australia.

Our focus within the AMA(SA) office this year has been to manage change in an ever-evolving world. To do so, we have had to learn to do things differently, while at the same time staying consistent and true to the AMA's values, roles and responsibilities.

At the recommendation of governance expert Virginia Hickey, we reviewed the AMA(SA) Constitution and Bylaws as the basis of an updated framework for AMA(SA) governance and administration in the 2020s and beyond. After many hours of intense work by Board members and within the Secretariat, I look forward to AMA(SA) Council approving the framework during 2023. I thank the AMA(SA) Constitutional/Governance Review sub-committee for its dedication to this project. The members' hard work was inspiring, and I valued and respected their opinions.

In the meantime, the Executive Board decided that to keep abreast of changes in the medical and financial landscape we should consider a new strategic planning and reporting framework, identifying our needs and aspirations for the medium and long term. A very successful strategic planning day was held in September 2022, facilitated by consultant David Waterford. The strategic plan is a three-year commitment to support and build our membership as the budget permits. We are continuing to work with Mr Waterford to implement some of the specific strategies identified in the plan.

We now have access to AMA Federal information and communication technology support and services, so that we in the AMA(SA) office adopt and benefit from shared services, mainly provided remotely, for our IT requirements. This has reduced our operational costs.

Data integrity is among our top priorities and iMIS, the purpose-built platform for membership management, has been upgraded to meet our safety and privacy expectations. Members can now join and renew online with a single log-on, and the portal produces automated billing and receipting. The new platform also allows each AMA member to access and manage their own profile information and transaction history, and to create a searchable online directory based on a variety of criteria and with varying levels of permission-based security.

We are progressing a new Federal Agreement, a legally binding arrangement with other AMA states and territories with a focus on increased revenue to states and improved membership services, contributing to a united federation with common goals.

AMA Skills Training has continued to provide professional development opportunities for health care practices and their staff. Under the leadership of new Training and Compliance Manager Natalie Hall, the Skills Training team monitored the learning journey with each student, offering support, advice and counselling as required.

AMA(SA) continued to be associated with several affiliated associations, such as the South Australian Indian Medical Association (SAIMA), the Pakistani Australian Medical Association SA (PAMASA), the DREAMIN Foundation and the Australian Society of Anaesthetists (ASA). These are non-competitive organisations for which our office provided overall administrative guidance that in turn fosters our knowledge and understanding of the issues challenging segments of our member population.

In closing, I would like to acknowledge the dedication and hard work of AMA(SA) President Dr Michelle Atchison. Michelle has been unselfish and understanding of the demands of the office and on behalf of members, and her presence in the office has been an important component in our confident management of the changes faced during the year.

I also acknowledge the commitment of Vice President Dr John Williams, who has provided reliable and enthusiastic support for the president and brought a rural-urban linkage to the leadership team.

I thank Dr John Nelson, (Chair) and all AMA(SA) Executive Board members, who provide diligent governance oversight; AMA(SA) Council Chair Dr Peter Subramaniam and his Council; and the dedicated AMA(SA) staff for their efforts in what was another rollercoaster year.

FROM THE PRESIDENT

The President of the Australian Medical Association in South Australia has the important responsibility of translating and influencing government policy so South Australia's doctors are best able to do their jobs and support their patients and communities – and, in turn, communicating policy and health advice so those patients and communities are in the best position to improve their health and wellbeing.

Our advocacy counts, and that translates to a volume of work that is both challenging and extremely rewarding.

Crises across our health system continued in 2022. COVID was the bale of hay that broke the back of a sector already drowning due to underinvestment at state and federal levels.

While some issues required intense but brief focus and responses, others remained 'on my desk' throughout 2022. COVID was, of course, one of these. Politicians talked of COVID being 'over', despite case numbers in the thousands and deaths recorded every week. Issues such as finding suitable PPE and planning how we physically manage patients were largely overcome, but others continued to plague us; for example, concerns related to vaccinations, where to find them, and who should and must have them. We want more recognition, including among clinicians, of Long COVID symptoms and care, and we must be prepared for the next wave, or the one after that, any of which could be caused by a variant worse than any we've seen.

The status of rural health services was another unsolved problem. The increased reliance on locums, the generational loss of rural GPs, the lack of access to both GP and non-GP specialists in regional areas, and the loss of maternity services, are among the features of a real crisis in rural health across the state.

Back in the city, AMA(SA) was repeatedly asked for responses to plans and designs for the new Women's and Children's Hospital (WCH). We must have a hospital that is fit-for-purpose for generations - and at the same time we must be able to provide world-class care, both with infrastructure, technology and staff, at the existing WCH until the new one is built.

The importance of hospitals such as the WCH and their role as teaching hospitals pointed out when the WCH lost accreditation in some of its departments late in the year. We must be able to train tomorrow's doctors – which means providing them and their supervisors with 'quarantined' research and training time, even when the system is crashing around us.

We also gave advice to policy makers to ensure Termination of Pregnancy and Voluntary Assisted Dying legislation was implemented to meet the needs of South Australians and their doctors. These legislative reforms have enormous ramifications for South Australians and their doctors, and we reinforced to the relevant government and SA Health representatives the need to introduce them as safely and effectively as possible.

I advocated for a climate sustainable AMA and began discussions, along with Doctors for the Environment representatives, about developing a Sustainability Unit within SA Health. And as the year ended, we were beginning to feel anxious in South Australia about the 'scope creep' and payroll tax changes that have been significantly affecting doctors and patients in the eastern states.

Meanwhile, AMA(SA) continues to plan for an economically sustainable future. I am grateful that the Executive Board, led by the clever and clear-headed Chair, Dr John Nelson, understands the role of the AMA and how important it is that we can focus on health care while the Board provides a sound financial foundation for today and tomorrow.

As I prepare to vacate the role, I thank 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 as past-federal Vice President. 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 and the single employer model that is contributing to a 'fix' for the crisis facing general practice training. AMA(SA) Council Chair Dr Peter Subramaniam and Councillors have given their time, expertise and guidance. Within SA Health, Dr Emily Kirkpatrick, Dr Michael Cusack and Helen Chalmers answered my requests for statistics and sometimes sensitive analysis of what's going on with COVID, ramping and other systemic challenges. And the small team we have in our Secretariat has always had my back.

AMA(SA) President Dr Michelle Atchison with AMA(SA) Student Medal winner Dr Kritika Mishra of Flinders University (left), and (right) the University of Adelaide's medal winner Dr Elly Sarre.

HONOURS AND ACHIEVEMENTS

An 'extraordinary contribution to Australia's response to the COVID-19 pandemic' earned former AMA(SA) President Dr Chris Moy one of three President's Awards at the AMA National Conference in Sydney in July.

Outgoing President Dr Omar Khorshid said the workload of Dr Moy as his Vice President had been 'equal to that of a President in pre-pandemic times'.

'Chris has represented the profession to the public and government expertly, and his advocacy helped inform pandemic decision-making and secure additional funding for general practice,' Dr Khorshid said.

Esteemed South Australian clinician Dr Roger Sexton was one of six AMA members admitted to the Roll of Fellows during the National Conference.

Dr Sexton is medical director of Doctors' Health SA (DHSA), a University of Adelaide Medical School lecturer, and medical editor of *medicSA*, among other roles.

Conference attendees heard that Dr Sexton has an extensive career mainly in general practice, principally in South Australia and the Northern Territory. He served on the AMA Council of General Practice between 2011 and 2014.

He has contributed to the broader medical community through his appointments to the Medical Board of South Australia, Pharmaceutical Benefits Advisory Committee, Australian Medical Council, Workcover SA and to medical students as a visiting tutor to Flinders University Medical School and coordinator of GP training, at the Queen Elizabeth Hospital, Adelaide.

Professor Steve Robson (ACT), Associate Professor Julian Rait (Victoria), Dr Ian Kamerman (NSW), Dr Sarah Whitelaw (Victoria) and Dr Andrew Mulcahy (Tasmania) joined Dr Sexton in being admitted to the Roll of Fellows.

Four AMA(SA) members were included in the Australia Day Honours List in January. Cardiologist Professor Bill Heddle AM was the President of AMA(SA) from 2003 to 2005 and long-time chair of the Road Safety Committee; Professor Helen Marshall AM was recognised for her significant service to vaccinology and public health, research and education; Professor Cherrie Galletly OAM was recognised for her contributions to medicine as a psychiatrist and academic; and Dr Kerry Hancock OAM for her many roles in public health.

In June, Dr Peter Heysen AM was recognised for service to general medicine, and Dr Tom Dodd PSM for 'outstanding public service and world-class innovation and leadership in pathology services', in the Queen's Birthday Honours List.

Dr Atchison presented the AMA(SA) Student Medals – established to encourage academic achievement and student involvement in the life of South Australia's medical schools – to Dr Elly Sarre of the University of Adelaide and Dr Kritika Mishra of Flinders University at the schools' declaration ceremonies.

Australia Day Honours award recipient Prof Bill Heddle AM (right) with his brother and fellow AMA Life Member Assoc Prof Robert Heddle at the Life Members' Breakfast in May.

THE YEAR THAT WAS

During the third year of the pandemic in South Australia, COVID continued to cause worry and even alarm to the vast majority of clinicians as they continued to bear the burden of caring for patients becoming very sick and dying from what others in society decreed a 'mild' virus.

In early 2022, South Australian health care settings were overwhelmed with patients after the borders to the eastern states were opened on 23 November 2022. The fears of doctors in hospitals and private practice were realised as case numbers grew and many sectors faltered as their workforce was forced to stay home with infection or under isolation requirements.

By the year's end, it seemed few outside health care were willing to accept the immediate and long-term cost of COVID on the population and the economy. The number of people with Long COVID continued to increase, but the resources for diagnosing and treating the many and disparate symptoms of Long COVID remained limited and fragmented.

The deferral of treatment and screenings, and cancellation or postponement of elective surgeries, were also a matter of concern. AMA(SA) President Dr Michelle Atchison and Vice President Dr John Williams argued that the long-term impact of treatment deferrals would be significant for both individual patients and the health system.

Dr Atchison with (from left) then Opposition Leader Peter Malinauskas, Shadow Health Minister Chris Picton and AMA President Dr Omar Khorshid before the South Australian election in March 2022

In advocating for the continuation of evidence-based measures to limit the impact of the pandemic, Dr Atchison and Dr Williams joined colleagues across Australia in calling for the maintenance of isolation requirements and methods of restricting infection and serious illness: vaccinations, masks, good hygiene, and a willingness to recognise the importance of the individual's role in protecting the community.

RAMPING AND THE STATE ELECTION

Campaigning on other issues was strong during the year, both at state and national levels. Ramping increased so that by year's end it was the norm, rather than an often tragic but irregular occurrence. In South Australia, the dire status of the health system – signified to voters by all-too-frequent headlines about the difficulty in accessing ambulances and emergency department care – was considered the turning point in the state election, with then Opposition Leader Peter Malinauskas focusing strongly on health care during the weeks before his party won the election on 19 March. Dr Atchison, Dr Williams and CEO Dr Samantha Mead have been meeting incoming Health Minister Chris Picton regularly since the election and into 2023.

GENERAL PRACTICE AND RURAL MEDICINE

The ramifications of the crisis in general practice were recognised and discussed beyond the medical profession, such that governments, politicians and the media demanded answers. Despite widespread understanding that general practice is the 'backbone' of an efficient and effective health system, it was widely accepted that general practice is in its most difficult position in the past 50 years. This has wide-reaching impacts, including the pressure on the public health system, recruitment into GP training, aged care and preventative care. The Federal AMA 'Modernise Medicare' campaign outlined a series of factors that, if addressed, would support GPs in being able to work, with changes to medical training and recruitment that would address plummeting enrolments in GP specialist training and the loss of GPs in many areas of the country were also proposed.

Lieutenant Governor Dr James Muecke and Assoc Prof William Tam

Norman Waterhouse lawyer Kale Rigano with Dr Atchison and AMA(SA) CEO Dr Samantha Mead during the AMA(SA) webinar on payroll tax

COVID prevented AMA President Dr Omar Khorshid visiting South Australia until March, when he joined AMA(SA) Councillors for a relaxed dinner at the Dulwich office. He is pictured (centre) with (from left) AMA Vice President Dr Chris Moy, Dr Mead, Dr Atchison and AMA(SA) Vice President Dr John Williams.

With a rural GP as Vice President, the specific issues facing rural doctors were perhaps clearer than previously. The possible solutions to the rural crisis were hotly discussed, as well as the strategic considerations to form AMA policy and how to take this to government. The need for a single employer model for general practice training was frequently raised as something that would help, and it is certainly being considered by policy makers. The AMA has been deeply involved in formulating a successful model.

The single employer model enables GP trainees to move between general practices – in South Australia, within an LHN – without losing their entitlements. It also brings remuneration and benefits closer to those of trainees in other specialties, making GP training more attractive and viable.

Practices benefit as they do not employ the GP trainees, alleviating the paperwork so they can focus on educational and mentoring support.

A pilot in the NSW Murrumbidgee region, and another more recently in the Riverland Murray Coorong Local Health Network in South Australia, are models that demonstrate how the single employer model can operate.

THE NEW WOMEN'S AND CHILDREN'S HOSPITAL

Planning for the new Women's and Children's Hospital was a topic often discussed at AMA(SA) Council. AMA(SA) leaders urged the state government to be wary of making the same mistakes that earlier led to the new, very costly Royal Adelaide Hospital opening to criticism that many areas were not fit for purpose.

When the new State Government decided the previously determined site was not suitable, members asked for continual and meaningful discussions that would result in a hospital that is 'right'. Clinicians have welcomed the revised plans for the new Women's and Children's Hospital after criticising the previously planned hospital, deemed far too small to future-proof the investment.

AMA(SA) leaders also discussed publicly the need for investment in the infrastructure and workforce of the existing site, so world-class care is available while the new hospital is planned and built. Media reports also contributed to ensuring the legislation to remove abortion from the criminal code was implemented, and that the introduction of voluntary assisted dying (VAD) occurred only when clinicians and other health practitioners were ready to support those seeking VAD services.

THE YEAR THAT WAS

WORKPLACE CULTURE AND SAFETY

Across the country, jurisdictions have begun following South Australia's lead in placing the responsibility for health workplace safety and culture at board level. Two years after the AMA(SA) Culture and Bullying Summit in February 2020 led to first-of-its-kind legislation to provide safe workplaces for South Australia's health care workers, the South Australian model was widely heralded and became the basis of Federal AMA policy, with state AMA associations examining how they can work with their governments to enact similar changes.

RIVERLAND FLOODING

Late in the year, residents of the Riverland had their lives, businesses, community premises and properties threatened by the rising waters of the River Murray. Journalists asked Dr Atchison and Dr Williams for comments about the potential impacts of the floods on individuals' health and on the health services of the region. They warned people to have prescriptions renewed, to stock up on RATs and masks, to have any face-to-face doctors' appointments necessary – including for vaccinations for Japanese encephalitis – before the flood waters prevented residents and visitors reaching doctors or hospitals.

PHARMACY PRESCRIBING AND PAYROLL TAX

As the year came to an end, AMA(SA) was helping South Australian doctors prepare for two new challenges, both of which their interstate colleagues had battled on many fronts during the year: pharmacy prescribing of antibiotics for UTIs, and new state interpretations of payroll tax legislation.

In relation to pharmacy 'scope creep', Dr Atchison and Committee of General Practice Chair Dr Bridget Sawyer prepared for presentations and debates with parliamentary committees and in the media, arguing that measures introduced interstate risked patient safety. And while there has been no indication of what the South Australian Government is considering in terms of changing its interpretation of payroll tax – so that private practitioners and their practices would be liable to pay taxes not imposed in the past – legal advice suggests that the state's GPs and other practitioners in practices that meet certain thresholds should examine their contract structures.

AMA(SA) President Michelle Atchison welcomed guests to the President's Breakfast on 6 December. Top: Dr Atchison with Lesley Dwyer and Doctors' Health SA's Dr Roger Sexton and Kiara Cannizzaro. Middle: Dr Chris Moy, Health Minister Chris Picton and Prof Ted Mah. Bottom: Assoc Prof Nick Rieger and Past President Dr Patricia Montanaro

MEDIA AND COMMUNICATIONS

South Australian media continued to turn to AMA(SA) as a trusted and accessible source of information about a range of issues, including factors relating to COVID-19, the development of the Women's and Children's Hospital and accreditation problems at the existing hospital, ramping and bedblock, the inadequacy of the Medicare system and its role in the end (at many practices) of bulk-billing, and how the proposed merging of the University of Adelaide and UniSA may affect medical training in South Australia.

The AMA(SA) Secretariat produced and distributed six copies of the AMA(SA) magazine *medicSA* during the year. It was decided that four, rather than six, copies would be produced in 2023.

THE PRESIDENT'S BREAKFAST

On a lighter note, attendees at the 2022 President's Breakfast had a special reason to celebrate, in addition to the end of a third year of pandemic-related challenges. The celebration marked 60 years since various branches of the British Medical Association in Australia formally merged to become the Australian Medical Association.

A/Prof Nick Rieger, grandson of AMA 'founding father' Dr (Sir) Clarence Rieger, was a special guest.

Dr Atchison reminded attendees at the Breakfast how much had changed since the last President's Breakfast in 2019.

'The AMA(SA) offices were in AMA House in North Adelaide, Dr Chris Moy was our President, and we had never heard of COVID-19,' Dr Atchison said. 'How quickly things changed, and what a rollercoaster three years we have had.

'I have been proud and honoured to be a part of an AMA that has been an essential service in these times.'

AMA(SA) Councillors Dr Chris Moy and Assoc Prof William Tam with AMA(SA) staff members (from left) Sharyn Kerr, Catherine Waite, Karen Phillips and Emma Hart celebrating Crazy Socks for Docs Day

Journalists interviewing Dr Atchison outside the AMA(SA) offices in Fullarton in February 2022

The AMA Federal Conference in July 2022 was a rewarding one for the South Australian delegates for many reasons, including the presentation of prestigious awards: Dr Chris Moy received a President's Award from AMA President Dr Omar Khorshid as recognition for his support through the pandemic (below left), and Dr Roger Sexton was admitted to the AMA Roll of Fellows (below right)

Above, AMA(SA) Vice President Dr John Williams, President Dr Michelle Atchison, Dr Jane Zhang and Professor Ted Mah congratulated newly elected Federal President Professor Steve Robson (centre) during the conference

AMA(SA) President Dr Michelle Atchison and CEO Dr Samantha Mead (fifth and fourth from right) with new AMA Life Members at the Life Members morning tea in May

ENDURING LEGACIES

AMA(SA) President Dr Michelle Atchison acknowledged the contributions South Australia's newest AMA Life Members had made to medicine and the AMA at a morning tea on 2 May 2022.

'As members of this association for at least 50 years, these doctors and AMA members have led, participated in and witnessed innovations and changes that have revolutionised the practice of medicine and transformed people's lives,' Dr Atchison said.

'They have mentored and supported generations of junior doctors – the doctors who are now leading the profession and its development in the same way they have done.'

Life memberships were awarded to 21 doctors, some of whom were unable to attend the morning tea:

- respiratory and sleep medicine physician Dr Ratomir (Ral) Antic
- cardiologists Dr Bronte Ayres and Professor William Heddle
- general practitioners Dr Freddie Carrangis, Dr Alison Gazard, Dr Peter Joseph, Dr John Latham, Dr Robert Thompson, Dr Graham Fleming, Dr Clive Philpott, Dr Robin Wedd, Dr Hugh Kildea, Dr William Morrison, Dr James Psaltis and Dr Eng Hock (Harry) Tan
- immunologist and allergist Dr Ann Kupa
- otolaryngologist (ENT surgeon) Dr Ronald Baker
- paediatrician Dr Judith Jaensch
- pathologist Associate Professor Robert Heddle
- psychiatrist Dr Rene Pols
- urologist Dr David Elder.

As former Presidents of AMA(SA), Professor Heddle and Dr Joseph were asked to write about their years of AMA membership for the *medicSA* magazine.

Professor Heddle recalled that it was during his terms on AMA(SA) Council, including as Vice President and President, and Federal AMA Council that he 'became aware of the very powerful influence of the AMA in all jurisdictions, in South Australia and federally'.

'The aims are always to support the welfare and professional lives of members, but even more importantly the improve the health and wellbeing of our patients and communities,' Professor Heddle wrote. 'This includes substantial impact in public health policy. In addition, non-AMA members benefit from the advocacy of the AMA.

'Most AMA councillors (state and federal) give considerable time voluntarily, understanding the importance of their roles in the pursuit of excellence in health care.

'Active participation is much more rewarding than passive watching. My sincere hope is that many more of our young colleagues see the many benefits of membership and become actively involved in the Australian Medical Association.'

Dr Joseph said that as a young doctor, he believed that 'to be expelled (from the AMA) could end a career'.

'The rewards of better care of patients and better rewards for caring doctors is fundamental to AMA policy,' Dr Joseph wrote.

'My experience tells me, and recent events also demonstrate, that doctors need the AMA – a strong, united organisation to represent all doctors and overcome the increasing fragmentation of the profession.'

ROAD SAFETY COMMITTEE

The AMA(SA) Road Safety Committee continued its activities in 2022 with the aim of 'zero lives lost by 2050'. Sadly, there were 71 deaths and 695 serious injuries on South Australian roads in 2022. While this is a slight reduction on the previous year, there is clearly still much to be done.

The AMA(SA) Road Safety Committee is the only dedicated road safety committee under the auspices of a state AMA branch in Australia and has been in existence for more than 20 years.

During the year, the Committee was involved in various activities including:

- communicating to the state government our concerns about its excessively high speed limits in the Adelaide Hills and near country areas, and advocating for a review of these
- lobbying the RAA for more promotion of protective clothing for motorcyclists
- contacting the state government advocating for the needs of cyclists and pedestrians in any potential redesign of the lower end of the South Eastern Freeway
- corresponding with the Office of Greens MLC Tammy Franks regarding her proposed medical cannabis legislation
- beginning advocacy for a zero blood alcohol limit while driving, through representation to the Federal AMA.

Other topics of interest and discussion at our meetings included measuring and managing the cognitive and physical deficits often experienced by older drivers, new safety technologies in vehicles and the relatively slow uptake of these in Australia, the impacts of medicinal cannabis on driving, and the very 'hot' issue of the burgeoning use of e-scooters.

During the year, local government representative Ms Mary Lou Bishop resigned, following the end of her term on the Town of Walkerville council, and we are hoping to appoint a senior local government representative to bring this expertise to our committee. Otherwise, the composition of the committee remains unchanged.

The committee is always eager to hear from anyone keen to join us either as an observer at a meeting or as a member.

I would like to thank all committee members for their involvement and the AMA(SA) Council and Secretariat for their continued support.

DR MONIKA MOY
CHAIR, APRIL 2023

MEMBERS

Dr Monika Moy (Chair)
Assoc Prof Rob Atkinson
Prof William Heddle
Dr Peter Ford
Dr Stephen Holmes
President Dr Michelle Atchison (ex offico)
Martin Small (road safety consultant)
Assoc. Prof Jeremy Woolley (Centre for Automotive Safety Research, University of Adelaide)
Cr MaryLou Bishop - to Aug 2022
Julie Boultby (Administration Support)

COMMITTEE OF GENERAL PRACTICE

The AMA(SA) Committee of General Practice has undergone several personnel changes since the last annual report as GPs retired, moved to new training ventures, extended their families, or simply elected to take back seats for a time.

We continue to be actively involved in advocating for GPs in South Australia. The focus over the past 12 months has moved from the care of the acute COVID patient and vaccine delivery to ensuring that effective preventative care – put on hold during the acute phase of the pandemic – is re-established as a critical platform for health care in our communities.

With the support of and input from the Committee, I have been representing AMA(SA) and the GP community on the Health Ministers Clinical Excellence Committee (Ramping Task Force) along with clinicians from all disciplines of the medical community and the South Australian Ambulance Service. I aim to establish a working group for the wider GP community to contribute to the decisions within SA Health.

GP training and the dearth of general practitioners, particularly in rural South Australia, remains a topic of discussion. We invited Kit Smith, a medical student involved in pre-vocational GP training, to join the CGP, and he provides valuable insights into the issues of concern.

The committee has also been involved in the discussion of any news payroll tax interpretations that may affect GPs, aged care access, electronic records, the single employer model, and the changes in CPD requirements. In November, we began communicating to government and the media our concerns about the safety impacts of non-medical prescribing for UTIs.

It has been a busy year, a feeling I know is echoed by all medical practitioners in this state. We have a full agenda for the next few months, with invited speakers to address the committee to include AMA Vice President Dr Danielle McMullen, who will talk about the 'Modernising Medicare' campaign, and Chief Medical Officer Dr Michael Cusack, who will discuss the GP role in South Australia.

DR BRIDGET SAWYER
CHAIR, APRIL 2023

MEMBERS

Dr Bridget Sawyer (Chair)
Dr Chris Bollen (Deputy Chair)
Dr Johanna Kilmartin
Dr Joel Wren - to Feb 2022
Dr Nick Tellis - to Feb 2022
Dr John Williams
Dr Andrew Kellie
Dr Simon Lockwood - to Mar 2022
Dr Penny Need
Dr Colin Goodson
Dr Ayaz Aslam - from Mar 2022
Dr Chris Moy
Dr Laureen Lawlor-Smith
Dr Natalie Pink - from Jan 2022
Dr Adam Overweel - from Mar 2022
Dr Alex Main - from Dec 2022
Dr Richard Try - from Aug 2022
Kit Smith (medical student) - from Oct 2022
Catherine Waite (Administration Support)

DOCTORS IN TRAINING COMMITTEE

Throughout 2022, the passionate and ever-growing AMA (SA) Doctors in Training (DiT) Committee was busy advocating on relevant issues and disseminating information to doctors in training.

We again capitalised on the AMC's Medical Training Survey to produce South Australia's Hospital Health Check (HHC). The HHC was published at the same time as job applications, allowing DiTs to make informed choices about their futures. Once again COVID was shown to affect the training, professional development and leave of junior doctors across the state. However, other highly worrying results were also shown, such as the worryingly high percentage of trainee doctors considering quitting medicine due to the current state of health care in Australia.

We also developed 'informed consent' teaching materials to support interns and RMOs, an idea sparked by discussions at AMA Federal about the lack of practical support in having these conversations when working in hospitals and with patients and their carers. The workshop was developed with several consultants on AMA(SA) Council and delivered at the Lyell McEwin, Modbury, Queen Elizabeth and Royal Adelaide hospitals. Feedback was overwhelmingly positive.

We also finalised our 'Navigating the Doctor in Training Landscape' document. This document describes the many different representative groups in South Australia for junior doctors, their main roles, and how they can help DiTs. We hope it will help junior doctors across South Australia, and we also aim to use it in work with state advocacy groups by improving communication and cooperation between groups.

The DiT Committee has also been watching changes to 'CPD homes' and has disseminated information about new requirements to record professional development activities while submitting feedback to AMC about the requirements. We have advocated for CPD homes that support DiT advancement, are cost-effective, and do not add paperwork. We also made submissions to the AMA(SA) responses in the Legislative Review Committee examining SA Ambulance Service resourcing and the Legislative Council Select Committee on Health Services in South Australia. Our previous Chair, Dr Ekta Paw, was fortunate to attend Parliament House and support our president, Dr Michelle Atchison, in her presentation to the ambulance resourcing review.

We were pleased to see how Doctors' Health SA & NT supports junior doctors when we participated in a panel at a training and networking event. AMA(SA) Council has supported the DiT message and Dr Atchison has met with the Executive Director of Medical Services for LHNs to discuss ongoing issues.

As always, we provided input into AMA Federal Council of Doctors in Training groups and were pleased in 2022 to see our work come to fruition on new position statements passed at Federal Council. The Competency Based Medical Education Position Statement and the Entry Requirements for Vocational Training Position Statement are significant frameworks for trainees.

Sadly, Dr Paw had to step down from her position as Chair when she moved Queensland to pursue her career as a maxillofacial surgeon. I have been lucky to step into the role, supported well by my deputies Dr Thomas Gransbury and Dr Sam Paull.

We will continue advocating for key issues affecting DiTs, including the single employer model for GPs; the bullying, cultural and training issues plaguing many South Australian hospitals; and the significant junior doctor shortage in South Australia. We hope to use our voice to improve communication between other DiT groups and advocate for our members and the public.

DR HAYDEN CAIN
CHAIR, APRIL 2023

MEMBERS

Dr Ekta Paw (Chair) - to Dec 2022
Dr Hayden Cain (Deputy Chair)
Dr Tom Gransbury (Deputy Chair)
Dr Michelle Atchison
Dr Joel Wren - to Feb 2022
Dr Hannah Szewcyk
Dr Alisha Evans - to Feb 2022
Dr Rahul Malhotra
Dr Garry Singh
Dr Georgina Smithson-Tomas
Dr Matilda Smale - to Feb 2022
Dr Samantha Jolly
Dr Sean Jolly
Dr Victoria Langton - to Dec 2022
Dr Diana Hancock
Dr Hayley Adams
Dr Jarrod Hulme-Jones
Dr Annie Fraser - to Dec 2022
Dr Bethany Ferguson - to Dec 2022
Dr Kathrina Chooi
Dr Adam Overweel - Mar to Dec 2022
Dr Christine Gan - from Apr 2022
Dr Georgina Lewis - from Mar 2022
Dr Natalie Pink - Sep to Dec 2022
Dr Patrick Kennewell - from Feb 2022
Dr Emerson Krstic - to Dec 2022
Dr Sam Paull - from Feb 2022
Vi-Seth Bak (medical student) - Feb to Dec 2022
Jayda Jung (medical student) - from Feb 2022
Julie Boultby (Administraion Support)

HISTORY COMMITTEE

The dedicated, hardworking, volunteer members of the AMA(SA) History Committee have dedicated their precious time and energy during 2022 to ensuring the history of the British Medical Association (BMA) and the AMA in South Australia is accessible to members, colleagues, and the public.

The retired medical practitioners who make up the Committee share their skills and knowledge as they research and record the AMA(SA) history on their website, and archive, store, conserve and display artefacts and memorabilia to preserve our medical past.

The historical research focuses this year have included sexual health, rural health, local associations, multicultural medical groups, the history of ENT surgery, Northern Territory when under care of SA 1863-1911, Medicare, and South Australian medicine in the past 50 years. We look forward to uploading our findings onto an improved website in 2023.

Dossiers of medical contemporaries are compiled with compulsive accuracy. Many notable characters were added to our online history, including renowned public health physician and AMA(SA) member for over 70 years, Dr Roy Scragg AM OBE, and AMA(SA) Past Presidents Dr Mark Sheppard (1964-65), Dr Trevor Pickering OAM (1977-78) and Dr David Gill (1985-86).

Collaborations with other historical associations included working with the University of Adelaide's Health and Medical Sciences & External Relations office and sharing website links with the South Australian Medical Heritage Society.

Generous donations of artefacts from the public included the medical instruments of Dr Edith Ulrica Hübbe from Mr Antony Simpson, and Sir Henry Newland's medical cabinet from Dr Rob Lyons.

Meetings are held at the AMA(SA) office at Dulwich where historical portraiture art, drawings and photos have been hung, together with honour boards and instrument displays, all paying tribute to the careers and skills of past medical practitioners.

We welcome contributions and help from past and present AMA members. For more information about the History Committee and our work visit our website at https://amasahistoricalcommittee.wordpress.com or www.ama.com.au/sa.

MS SHARYN KERR
ADMINISTRATION OFFICER, APRIL 2023

MEMBERS

Dr Tom Turner (Chair)
Dr Peter Kreminski
Dr David Evans OAM
Assoc Prof C R (Ross) Philpot OAM
Dr Peter Joseph AM
Margie Harding
Dr Samantha Mead (AMA(SA) CEO)
Sharyn Kerr (Administration Support)

AMA(SA) Council welcomed new members Dr Vikas Jasoria, Dr Louis Papilion and Dr Krish Sundarajaran during 2022

The AMA Skills Training team: Gail Hains, Michelle Stanojevic, Hayden McKessner and training and compliance manager Natalie Hall

AMA SKILLS TRAINING

It's been a year of change at AMA Skills Training.

The team has bid farewell to a number of staff but also welcomed team members who have brought new skills, abilities and professional experiences to increase our capacity to deliver training and support our students. In June, I was appointed to replace former training manager Michelle Cockshell, who retired. In October, administration officer Kathryn Hilton left us to accept a position closer to her home, and Hayden McKessner joined our team.

Returning to face-to-face training and workshops offered a welcome opportunity to connect with people again and emphasise in training sessions the 'people skills' that are so critical for the students we are training for real-world medical, health and aged care workplaces and practices.

Among our priorities in 2022, and under the leadership of CEO Dr Samantha Mead, the team has analysed every aspect of the RTO (Registered Training Organisation) operations. This review has led to our exploring new systems, both technological and in the workplace, and we have worked hard to implement these new systems to become more efficient and to attract and engage students.

Amid these changes, we have focused on ensuring our 'backroom' processes are efficient and up to date. These include an industry audit and updating our Student Management Systems to allow us more efficiencies and automated workflows. This new system will manage enrolments in both qualifications and workshops and offer a more streamlined approach to record administration.

Our goals must always be to provide the best training possible to support health workplaces, and to encourage the development and progression of our students; we are focusing on the student journey and how we improve our capacity to support our clientele.

Our examination of how best to do this is continuing in early 2023. In building a solid training program that caters to the needs of our sector, we welcome feedback and will distribute surveys to health employers to understand the current and future training and education needs of Australian.

I would like to acknowledge and thank the contributions of consultants Neala Bigolin, Carol Webster and Vicki Linden to our training delivery and assessment practices. Most importantly, I thank AMA Skills Training team members Michelle Stanojevic, Gail Hains and Hayden McKessner, and former team members Michelle Cockshell and Kathryn Hilton.

MS NATALIE HALL
TRAINING & COMPLIANCE MANAGER, APRIL 2023

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

ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

REPORT OF THE COUNCILLORS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Councillors present their report together with the financial report of Australian Medical Association (SA) Inc.'the Association' for the year ended 31 December 2022 and auditor's report thereon.

RESULTS

The loss of the Association for the year after providing for income tax amounted to $328,873 (2021: gain of $3,165,138).

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.

EVENTS AFTER THE REPORTING PERIOD

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.

COUNCILLORS' BENEFITS

In accordance with section 35(5) of the Associations Incorporations Act 1985, the Council of Australian Medical Association (SA) Inc. hereby states that during the financial year ended 31 December 2022:

(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 coporate and Australian Medical Association (SA) Inc. except for the following:

- The President of the Australian Medical Association (SA) Inc., Dr Michelle Atchison, received an allowance of $53,220 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

Adelaide

Dated this 20 day of April 2023

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 $	2021 $
Revenue and other income			
Revenue from contracts with customers	3	977,850	1,168,874
Other income	4	424,041	514,032
Gain/(loss) on fair value of financial assets	9	(148,328)	-
Gain on sale of non-current assets		1,068	3,143,409
		1,254,631	4,826,315
Less Expenses			
AMA skills training expense		(58,195)	(81,598)
Depreciation and amortisation expense		(103,588)	(50,055)
Rent expenses		-	(78,362)
Employee benefits expense		(1,099,754)	(1,028,081)
Gala dinner expenses		-	(62,610)
Legal fees		(272)	(46,452)
Memberships, functions and associations		(10,853)	(17,534)
medicSA expenses		(48,699)	(41,787)
Property expenses		(22,282)	(214,573)
Presidential allowance		(53,220)	(53,220)
Other expenses from ordinary activities	5	(148,091)	(190,516)
Profit before income tax expense		(290,323)	2,961,527
Income tax benefit/(expense)	6	(38,550)	203,611
Net profit from continuing operations		(290,323)	3,165,138
Other comprehensive income		-	-
Total comprehensive income		(328,873)	3,165,138

The above statement of profit or loss and other comprehensive Income should be read in conjunction with the accompanying notes.

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Note	2022 $	2021 $
CURRENT ASSETS			
Cash and cash equivalents	7	876,361	847,025
Trade and other receivables	8	20,382	24,804
Other financial assets	9	-	6,800,000
Other assets	10	1,227	3,101
Total current assets		897,970	7,674,930
NON-CURRENT ASSETS			
Other financial assets	9	6,351,672	-
Plant and equipment	11	63,729	66,470
Right-of-use assets	12	176,480	281,090
Deferred tax assets	6	-	38,550
Total non-current assets		6,591,881	386,110
Total assets		7,489,851	8,061,040
CURRENT LIABILITIES			
Trade and other payables	13	241,976	310,086
Contract liabilities	14	143,437	212,157
Provisions	15	131,163	135,469
Borrowings	16	1,205	1,898
Lease liabilities	12	102,069	99,086
Total current liabilities		619,850	758,696
NON-CURRENT LIABILITIES			
Lease liabilities	12	79,672	183,142
Total non-current liabilities		79,672	183,142
Total liabilities		699,522	941,838
Net assets		6,790,329	7,119,202
EQUITY			
Reserves	17	42,368	42,368
Retained earnings		6,747,961	7,076,834
Total equity		6,790,329	7,119,202

The above statement of financial position should be read in conjunction with the accompanying notes.

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2022

	Reserves $	Retained earnings $	Total $
Balance at 1 January 2021	42,368	3,911,696	3,954,064
Profit for the year	-	3,165,138	3,165,138
Other comprehensive income	-	-	-
Total comprehensive income for the year	-	3,165,138	3,165,138
Balance at 31 December 2021	42,368	7,076,834	7,119,202
Loss for the year	-	(328,873)	(328,873)
Other comprehensive income	-	-	-
Total comprehensive income for the year	-	(328,873)	(328,873)
Balance at 31 December 2022	42,368	6,747,961	6,790,329

The above statement of changes in equity should be read in conjunction with the accompanying notes.

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 $	2021 $
Cash flows from operating activities			
Receipts from members, tenants and customers		1,124,953	1,740,055
Cash received from government grants		-	39,600
Cash received from non-government grants		200,000	-
Interest received		12,640	23
Payments to suppliers and employees		(1,488,817)	(1,851,298)
Finance costs		(23,432)	(24,478)
Net cash outflow from operating activities		(174,656)	(96,098)
Cash flows from investing activities			
Proceeds from sale of non-current assets		1,068	-
Purchase of plant and equipment		-	(134,795)
Purchase of financial assets		(6,500,000)	(6,800,000)
Proceeds from sale of financial assets		6,800,000	8,500,000
Net cash outflow from investing activities		301,068	1,565,205
Cash flows from financing activities			
Repayment of borrowings		(693)	(1,185,065)
Principal portion of lease payments		(91,300)	(24,416)
Interest repayment of lease liabilities		(5,083)	(783)
Net cash outflow from financing activities		(97,076)	(1,210,264)
Net increase in cash and cash equivalents		29,336	258,843
Cash and cash equivalents at beginning of the period		847,025	588,182
Cash and cash equivalents at end of the period	7	876,361	847,025

The above statement of cash flows should be read in conjunction with the accompanying notes.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in with Australian Accounting Standards - Simplified Disclosures, other 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) New or amended Accounting Standards and Interpretations adopted

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) New or amended Accounting Standards and Interpretations adopted (continued)

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Conceptual Framework for Financial Reporting (Conceptual Framework)
The Association has adopted the revised Conceptual Framework from 1 January 2022. The Conceptual Framework contains new definition and recognition criteria as well as new guidance on measurement that affects several Accounting Standards, but it has not had a material impact on the company's financial statements.

AASB 1060 General Purpose Financial Statements - Simplified Disclosures
The Association has adopted AASB 1060 from 1 January 2022. The standard provides a new Tier 2 reporting framework with simplified disclosures. It has not had a material impact on the company's financial statements.

(c) 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.

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.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) 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.

(e) Revenue and other income

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.

Interest revenue
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).

(f) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(g) Plant and equipment

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

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of current replacement cost.

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Plant and equipment (continued)

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.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	*Depreciation Rate*	*Depreciation basis*
Furniture and equipment	20-50%	Straight line

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of profit or loss and other comprehensive income.

(h) Financial instruments

Initial recognition and measurement
Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either purchase or sell the asset.

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately. The Association's financial instruments are mainly cash and cash equivalents, receivables and payables, and financial assets held at fair value through profit or loss.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Financial instruments (continued)

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.

Financial assets at fair value through profit or loss
The Association has classified its investment porfolio as fair value through profit or loss (FVTPL). Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in profit or loss.

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.

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) 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.

(j) 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 right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments.

Right-of-use assets
Right-of-use 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.

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Leases (continued)

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

Right-of-use 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.

(k) Employee benefits

A 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.

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(l) Comparatives

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

(m) 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 may include adverse changes in the economic or political environment. 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 only where management considers that it is probable that future taxable profits will be available to utilise those temporary differences.

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 and liabilities

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 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.

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 2 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (CONTINUED)

(d) Deferred tax assets and liabilities (continued)

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.

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.

	2022 $	2021 $
NOTE 3 REVENUE FROM CONTRACTS WITH CUSTOMERS		
Revenue recognised over time		
Membership subscriptions	591,301	619,268
AMA skills training	246,832	392,744
Business development	46,640	48,059
	884,773	1,060,071
Revenue recognised at a point in time		
Advertising (medicSA)	93,077	108,803
	977,850	1,168,874
NOTE 4 OTHER INCOME		
Gala dinner	-	77,255
Rent income from investment properties	-	98,340
Insurance proceeds for loss of rent income from investment properties	-	174,628
Jobkeeper	-	39,600
AMA Federal subsidy	200,000	-
Membership, functions & associations	54,370	42,010
Insurance proceeds for reimbursements of rent expenses	-	58,800
Sundry other income	38,958	23,376
Investment income	118,073	-
Interest received	12,640	23
	424,041	514,032
NOTE 5 OTHER EXPENSES FROM ORDINARY ACTIVITIES		
Other expenses		
- Accounting and audit fees	26,950	17,444
- Computer costs	26,705	35,288
- Finance costs	23,432	24,478
- Insurance	15,659	20,290
- Labour hire fee - contractor	5,077	13,601
- Postage	834	3,533
- Printing and stationery	6,525	9,627
- Repairs and maintenance	2,141	2,478
- Recruitment expenses	865	805
- Travel and accommodation	682	1,170
- Telephone	6,186	6,154
- Sundry expenses	33,035	55,648
	148,091	190,516

	2022 $	2021 $
NOTE 6 INCOME TAX EXPENSE		
(a) Components of tax expense		
Deferred tax (benefit)/expense	38,550	(203,611)
	38,550	(203,611)
(b) Income tax reconciliation		
The prima facie tax payable on profit/(loss) before income tax is reconciled to the income tax expense as follows:		
Profit before income tax expense	(290,323)	2,961,527
Prima facie income tax payable at 25% (2021: 26%)	(72,581)	769,997
Add tax effect of:		
- Net non-deductible expenses/income	85,371	-
- Derecognition of current year tax (profit)/loss	(12,790)	109,359
- Derecognition of prior year deferred tax	38,550	73,296
- Derecognition of prior year building improvements	-	57,942
	111,131	240,597
Less tax effect of:		
- Net non-deductible expenses/income	-	62,070
- Non-assessable capital gain (*)	-	817,286
- Derecognition of prior year fair value gain (**)	-	334,849
	-	1,214,205
Income tax (benefit)/expense attributable to profit	38,550	(203,611)

(*) As a consequence of the estimates and judgements per Note 2(d), the 2021 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.

Tax losses of $559,637 (2021: $593,694) have not been recognised as it is not considered probable that the Association will generate taxable income to the extent that it will utilise all of these loses.

(c) Deferred tax assets

Deferred tax relates to the following:

The balance comprises:		
Provisions	-	31,948
Deferred expenditure	-	6,602
Net deferred tax assets	-	38,550

	2022 $	2021 $
NOTE 7 CASH AND CASH EQUIVALENTS		
Cash on hand	377	284
Cash at bank	875,984	846,741
	876,361	847,025
NOTE 8 TRADE AND OTHER RECEIVABLES		
CURRENT		
Receivables from contracts with customers	20,882	25,304
Allowance for credit losses	(500)	(500)
	20,382	24,804
NOTE 9 OTHER FINANCIAL ASSETS		
CURRENT		
Financial assets measured at amortised cost	-	6,800,000
NON-CURRENT		
Financial assets measured at fair value through profit or loss		
On initial recognition	6,500,000	-
Loss on fair value recognised in profit or loss	(148,328)	-
	6,351,672	-
Total other financial assets	6,351,672	6,800,000
NOTE 10 OTHER ASSETS		
CURRENT		
Prepayments	1,227	3,101
	1,227	3,101

	2022 $	2021 $
NOTE 11 PLANT AND EQUIPMENT		
AMA furniture & fittings at cost	52,515	52,515
Less accumulated depreciation	(52,515)	(49,774)
	-	2,741
Antiques & paintings at valuation	63,729	63,729
Total plant and equipment	63,729	66,470

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	AMA furniture & fittings $	*Antiques & paintings* $	*Total* $
Balance as at 1 January 2021	29,037	63,729	92,766
Additions	134,795	-	134,795
Disposals	(136,590)	-	(136,590)
Depreciation expense	(24,501)	-	(24,501)
Balance as at 31 December 2021	2,741	63,729	66,470
Balance as at 1 January 2022	2,741	63,729	66,470
Additions	-	-	-
Disposals	-	-	-
Depreciation expense	(2,741)	-	(2,741)
Balance as at 31 December 2022	-	63,729	63,729

NOTE 12 LEASES

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 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) Right-of-use assets

Office building		
At cost	302,540	306,644
Less accumulated depreciation on right-of-use office building	(126,060)	(25,554)
	176,480	281,090

NOTE 12 LEASES (CONTINUED)

(a) Right-of-use assets (continued)

Reconciliations
Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Office building	*Total*
	$	$
Balance as at 1 January 2021	-	-
Additions	306,644	306,644
Terminations	-	-
Adjustments and remeasurements	-	-
Depreciation	(25,554)	(25,554)
Balance as at 31 December 2021	281,090	281,090
Balance as at 1 January 2022	281,090	281,090
Additions	-	-
Terminations	-	-
Adjustments and remeasurements	(4,104)	(4,104)
Depreciation	(100,506)	(100,506)
Balance as at 31 December 2022	176,480	176,480

	2022	2021
	$	$
(b) Lease liabilities		
CURRENT		
Lease liabilities	102,069	99,086
NON-CURRENT		
Lease liabilities	79,672	183,142
Total carrying amount of lease liabilities	181,741	282,228

NOTE 13 TRADE AND OTHER PAYABLES

CURRENT		
Trade creditors	58,188	67,872
Federal subscriptions in advance (*)	139,085	194,839
GST payable	18,813	23,573
PAYG payable	25,890	23,802
Sundry other	-	-
	241,976	310,086

Federal subscriptions received in advance relates to AMA Federal 2023 membership fees which AMA(SA) has received during the reporting period that is required to be paid to AMA Federal during 2023.

	2022	2021
	$	$
NOTE 14 CONTRACT LIABILITIES		
CURRENT		
State subscriptions in advance	143,437	212,157

Amounts relating to contract liabilities are balances received from members before the Association has performed its obligations to provide services to the members. Contract liabilities included subscriptions received in advance.

NOTE 15 PROVISIONS

CURRENT		
Provision for annual leave	104,739	100,060
Provision for long service leave	26,424	35,409
	131,163	135,469

NOTE 16 BORROWINGS

CURRENT		
Credit cards	1,205	1,898
	1,205	1,898

NOTE 17 RESERVES

Education & Member Development

The education and member development reserve is held to record memorial funds, to assist other medical associations, and for other specific purposes.

Movements in reserve		
Opening balance	42,368	42,368
Transfer to/(from) reserve	-	-
Closing balance	42,368	42,368

NOTE 18 KEY MANAGEMENT PERSONNEL

The key management personnel compensation disclosed, represents remuneration paid to those employees who had authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, during the financial year.

Total compensation received by key management personnel	275,838	274,300

NOTE 19 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year to disclose (2021: nil).

NOTE 20 FINANCIAL RISK MANAGEMENT

The Association's financial instruments consists mainly of cash at bank, accounts receivable and payables and leases.

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:

	2022 $	2021 $
Financial assets		
Amortised cost		
- Cash and cash equivalents	876,361	847,025
- Trade and other receivables	20,382	24,804
- Other financial assets	-	6,800,000
Fair value through profit or loss		
- Other financial assets	6,351,672	-
	7,248,415	7,671,829
Financial liabilities		
Amortised cost		
- Trade and other payables	241,976	310,086
- Borrowings	1,205	1,898
- Lease liabilities	181,741	282,228
	424,922	594,212

NOTE 21 EVENTS SUBSEQUENT TO REPORTING DATE

There has been no matter or circumstance, which has arisen since 31 December 2022 that has significantly affected or may significantly affect:

(a) the operations, in financial years subsequent to the reporting date, of the Association; or
(b) the results of those operations; or
(c) the state of affairs, in financial years subsequent the reporting date, of the Association.

NOTE 22 CONTINGENT LIABILITIES

The company had no contingent liabilities as at 31 December 2022 (2021: nil).

NOTE 23 COMMITMENTS

The company had no commitments for expenditure as at 31 December 2022 (2021: nil).

	2022 $	2021 $
NOTE 24 REMUNERATION OF AUDITORS		
Audit - BDO Audit Pty Ltd (2021: Pitcher Partners)		
Audit of the financial statements	12,500	10,000

NOTE 25 ASSOCIATION DETAILS

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

Australian Medical Association (SA) Inc.
Level 1, 175 Fullarton Road
Dulwich SA 5065

AUSTRALIAN MEDICAL ASSOCIATION (SA) INC.

STATEMENT BY COUNCILLORS OF THE ASSOCIATION
FOR THE YEAR ENDED 31 DECEMBER 2022

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 statements and notes set out on pages 4 to 25 presents a true and fair view of the financial position of Australian Medical Association (SA) Inc. as at 31 December 2022 and its performance for the year ended on that date in accordance with Australian Accounting Standards - Simplified Disclosures (including the Australian Accounting Interpretations).

2. There are reasonable grounds to believe that the Association 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

Adelaide
Dated this 20 day of April 2023

BDO

Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Centre
Level 7, 420 King William Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

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

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Medical Association (SA) Inc. (the Entity), which comprises the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the council members' declaration.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Entity as at 31 December 2022, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards – Simplified Disclosures.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity 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.

Other information

The council members are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Report of the Councillors, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the council members for the Financial Report

The council members of the Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and for such internal control as the council members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (http://www.auasb.gov.au/Home.aspx) at: https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Paul Gosnold
Director

Adelaide, 20 April 2023

AUSTRALIAN MEDICAL ASSOCIATION (SA)

08 8361 0100

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

ADMIN@AMASA.ORG.AU

AMA.COM.AU/SA