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ABOUTE OUR MISSION

Supporting dentists, promoting oral health

OUR VISION

To have the best dentists in the world in a nation with the best oral health

OUR VALUES

Professionalism, integrity, respect, collegiality, collaboration and transparency



Dr Stephen Liew

President, Australian Dental Association

IT IS WITH GREAT PLEASURE THAT I PRESENT
THE ANNUAL REPORT OF THE AUSTRALIAN DENTAL
ASSOCIATION FOR 2022-23.

Following the highly disruptive two-year period that marked the height of the COVID pandemic, and a year of rebuilding over the 2021-22 period, these last 12 months have seen a return to something approaching business as usual. The return to a more normal state of affairs has allowed the ADA to undertake further implementation of a range of key initiatives, the groundwork for which was laid last year.

The ADA's ongoing advocacy activities, reflecting the close connections we've built over many years with Government and regulators, received a major boost this year when our submission to the Senate Inquiry into the Provision of and Access to Dental Services in Australia was referenced many times in the interim report. Senator Steele-John, who initiated the review, also made particular mention of the key role we played in shaping the content of the report when he launched it in the Senate with the ADA's Deputy CEO, Eithne Irving, in attendance in the gallery at the Senator's invitation.

The ADA's ability to advance major advocacy initiatives such as our Australian Dental Health Plan, which calls for the Child Dental Benefits Schedule to be extended to other groups in society such as those in aged care, and have it included in key reports, was a significant win. The involvement of our members, who were also encouraged to make personal submissions detailing of their experience in delivering dental services in Australia, was also a highlight as it underscores the importance of the profession speaking as one but also as individuals who make up the whole.

Importantly, what high-profile moments like this also mean is that dentistry is given a prominence in health policy that the ADA never stops fighting for. We will continue to work to ensure that, when Government or regulatory authorities are discussing health policy of any kind, that dentistry has a seat at the table and has the key link between oral and overall health not just acknowledged, but woven into the overall fabric of the policies and initiatives that govern the provision of health services in this country.

In that regard, the ADA continued to elevate the promotion of oral health as a key health priority.

This took the form, as it does every year, of promotion of events such as Dental Health Week, the ADA's flagship oral health promotional event, and FDI's World Oral Health Day in March. It was also reflected, significantly, in the launch of *Mob Smiles*, a culturally appropriate oral health education resources module, the development of which was led by oral health therapist, Ms Kirrily Phillips, a proud Gumbaynggirr woman. It is hoped that these resources created by Aboriginal and Torres Strait Islander Australians for Aboriginal and Torres Strait Islander Australians will go some way to addressing the poorer oral health outcomes of First Nations peoples by providing education and oral health information in a culturally safe manner.

From a policy perspective, another key achievement this year was the work undertaken, in conjunction with The Melbourne Dental School at the University of Melbourne, to produce the 2023 consensus statement outlining key oral health messages for the Australian public. Led by Dr Mihiri Silva and Dr Rachelle Welti, the collaborative group encouraged ADA members to provide input on creating this important document which was launched at the start of Dental Health Week 2023. It will be of major benefit to ADA members and all dental practitioners with Dr Silva noting that the development of an updated consensus statement plays an important role in assisting wide multidisciplinary teams in the delivery of oral health promotional messages to the Australian public. I commend the work of everyone involved in this highly relevant project that will have a real impact on the oral health of all Australians.

Given the fact that continuing professional development is such a crucial part of practising as a dentist, both from a regulatory and learning point of view, the ADA placed a lot of promotional weight behind supporting members at the end of the last CPD cycle in November 2022. We actively highlighted the considerable range of ADA CPD resources to members, including the ever-growing list of audio and video items on the CPD Portal, the monthly webinars on clinical and practice-oriented issues, in-person Branch events, and via the National Digital Library.

All of the above emphasises to members the high value of being an ADA member, and was heavily promoted to members through the "Your ADA" campaign which ran at the end of the financial year in the lead-up to membership renewals. Practical benefits like CPD, infection control, and practice accreditation resources are integral to the ADA value proposition. These, along with a great many other programs and services, were included in the campaign which we hope will reinforce why being a member of the peak body for Australian dentists is always worth the time and money it entails

The provision of these various initiatives would only be possible if the ADA functions as effectively as possible. To that end, the ADA surveyed members and external stakeholders about what the ADA should prioritise over the next three years. Overwhelmingly, it was governance, which we define as the way we oversee or control the direction of the ADA federal body, and which emerged as an area for major reform. ADA Inc. therefore established our Governance Working Party, led by Dr Steven Parker from NSW, which commissioned a review by external experts who advised that the ADA should focus on improving the federal body as a best first step.

A key practical step in this regard was the appointment in June 2023 of the ADA's first independent (non-dentist) Councillor, which is not only historically significant but which reflects the appetite of the ADA to move towards best practice governance. I expect this trend to accelerate over the next year as the ADA moves to overhaul how it governs itself and thus how well it delivers services and programs to its members. With final recommendations being presented to members around the time of this Annual Report, we sincerely look forward to building on the legacy of previous Federal Councils by delivering some of the most positive governance changes in ADA's history in the near future.

Finally, I would like to take this opportunity to extend my sincere and fulsome gratitude to our hard-working Federal Council, including the dedicated members of the Federal Executive for continuing to lead the ADA's strategy and decision-making processes. I am also highly appreciative of the staff at the ADA who translate our strategy and policy into on-the-ground initiatives, via the most practical and beneficial outcomes as possible. The contribution of everyone who dedicates themselves to the work of the ADA matters a great deal to me, and indeed to every member, and plays a key role in advancing the cause of dentistry in every respect.

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PRESIDERIES REPORT

Damian Mitsch

Chief Executive Officer, Australian Dental Association

This last year, more so than the pandemic-disrupted ones which preceded it, was one of real forward momentum, with the ADA making real progress on advancing the cause of dentistry and ensuring that its members were well placed to make the most of the new opportunities that presented themselves. While the ADA was at times hamstrung by many of the same issues facing members, I'm pleased we were able to keep things moving without major disruption. We did face staff shortages and higher staff turnover than we'd have preferred, however the ADA team are consummate professionals who kept the faith and kept putting one step ahead of the other. I'm deeply proud of the ADA staff team I have the great fortune to lead.

One area I'm particularly passionate about is making sure we're governed in a way that adds value to the organisation and its members. In that regard, the Association has been reviewing the way in which it governs itself. While this might seem like a dry and dusty topic to many, the issue of good governance has a real material effect on the way in which the ADA's team delivers for members, and is therefore something which has been at the forefront of the work done by the ADA over the last 12 months.

The chief driver of the ADA's review of its governance structure was in fact its members. You made it clear, when surveyed along with Branches and external stakeholders, that this should be the major item that informed any strategy adopted over the next three years. The move to review and improve the ADA's governance structures follow a move toward greater diversity in our Federal Council appointments, and a continuing commitment to educating our board members (Federal Councillors) via the Australian Institute of Company Directors course.

Every step of the way we have been mindful that any changes made must be to the overall advantage of members and that, as we undertake initiatives such as appointing our first independent councillor, Mr Peter Day, in June 2023, our eyes can never waver off the fact that we exist solely to ensure the profession is in a better place at the end of any undertaking than it was at the beginning. I can confidently say that we have delivered on that focus in the last year and I am excited about what lies ahead over the next year as we seek to better position the ADA, its leadership and staff to make the most of the many opportunities that lie ahead.

Another huge step in that regard has been the considerable work done over the 2022-23 financial year to launch the ADA's new website. This work resulted from a great deal of member-centric design in the preceding 12 months which sought to understand what members truly want from the ADA's website and what will enable them to get the most value from their membership. With the groundwork laid, the work in the last year has focused on working with developers, building the site and adding in content.

While the site itself launched in August, it is the significant work of a great many people in the organisation during the period covered by this annual report that has made that possible, and I would like to thank them for positioning us to make the most of the coming year where we will be better placed, from an infrastructure perspective, to launch new initiatives quickly and in direct response to issues as they arise, rather than many months down the track.

Allied with the preparation for the launch of the new site has been considerable work on the IT infrastructure that underpins everything the Association does. Everything from the security of the ADA's data, which the ADA takes extremely seriously, to database upgrades and ensuring the Association is following best practice in everything it does in this area have ensured that we are in the ideal position to launch new services and to maintain new ones.

One of the services which I have been most pleased to see succeed has been Peer, the ADA's online community for members which continues to be well patronised and which has become the hub of many of the ADA's online activities. Last year's figures show that 7,751 members were actively using the platform with up to 3,362 logins being recorded each day. That's a fantastic result and underscores the importance of not only giving members a safe place in which to talk and seek advice from each other but also of the ADA using it as one of the main channels to communicate.



Speaking of engagement with members, I am pleased that the ADA's annual general meeting (AGM), particularly the one held in November 2022, has now become a key place for members to interact with ADA leadership. The addition of a segment where members can engage in a Q&A with key office-holders from the Federal Executive and staff ensures that their voice is being heard and that they get responses in real time. It's a key plank of member engagement and it encourages me that it has become a major part of the way in which we can conduct these meetings.

Hearing from members also has another important role to play in the way in which the ADA carries out its many successful activities. Surveys like the Fees Survey, which was undertaken this year, play heavily into the robustness and factual rigour of our advocacy efforts. Happily, these efforts have gained ground over the last year and seen the ADA's voice heard loudly and clearly in everything from Senate Inquiries to reviews of government programs such as the Child Dental Benefits Schedule. While I appreciate surveys can be seen as just another item on an already crowded plate for members, rest assured that taking the time to complete them makes a real qualitative difference in what is done on behalf of members, especially when it comes to the regulatory environment in which they operate.

Much of the work that takes place in this regard happens on an ongoing basis and involves substantive involvement in a range of government and regulatory committees such as the Dental Sector Liaison Group, Chaired by the Dental Board of Australia and the TGA's Dental Sector Working Group. While attending meetings and consulting with stakeholders and even handing in submissions may not seem like the most glamorous of undertakings, the truth is that this is how much of the real ongoing work of advocacy happens. I am pleased once again to see how actively and fruitfully the ADA has been involved with a range of organisations on issues that directly matter to the profession as a whole and our members in particular. Often when we do our best work, the outcome is that nothing changes. That was the goal.

As with everything the ADA does, members are always at the centre of the Association's planning and execution, and I am acutely aware of what an honour it is to lead the ADA and to play an integral role, along with so many others, in what it achieves. I believe we are increasingly well placed to deliver more effectively on the great promises we make to our members and I am confident, after a review of the last year, that we are equally well placed to make the most of a very exciting year to come.

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Performance summary

CPD

The last 12 months encompassed both the end of the previous CPD cycle on 30 November (this month saw the biggest use of learning resources by members ever) and the commencement of the new three-year one, and consequently saw significant use of the ADA's CPD resources.



TOTAL WEBINAR VIEWS 12,289



TOTAL HOURS WATCHED 74,016



PLAYED APPROX. 135,000



NOVEMBER 2022

1.23 million

HR

With continuing updates and changes on the human resources landscape, members made considerable use of the HR Advisory Service with calls mainly relating to employment contracts (13%), COVID-19 (8%) and wages (7%).

Interaction with the ADA via its social media platforms, by both members and the public,

continued to see a healthy increase, remaining one of the key ways that the Association

communicates its broad range of messaging for the widest number of views.



TOTAL INBOUND CALLS 5,432



HIGHEST-VOLUME MONTHS

July/Sept./March



AVERAGE FIRST-TIME RESPONSE RATE
94%



TOP CALLER CATEGORY

General dentists

MEDIA

Media attention remained consistently high throughout the year, driven by major events and issues like Dental Health Week, dentistry and cost-of-living pressures, the election of new President Dr Stephen Liew and the rise of TikTok's dangerous DIY dental hacks.



NUMBER OF INTERVIEWS on TV, radio, print and online

2,373

0

INCREASE in number of INTERVIEWS year-on-year

1.7%

A

2022 **24,000**

2023 **24,350**

0

2022 5,653

8

Average number of RECIPIENTS for ADA MEDIA RELEASES 3,300



Average OPEN RATE of ADA MEDIA RELEASES 27% (Industry average: 18%)

2022 2,818 2023 3,018

SOCIAL MEDIA

in

2022 **9,653** 2023 **12,312**

PERFORMANCE

Performance summary

PEER

Peer continues to be a great success with many members taking the ADA up on its offer of a safe members-only place to discuss professional and private concerns. That growth has continued over the last 12 months with many member campaigns now launched through the platform.



MEMBERS who are now ACTIVE USERS 7,751



AVERAGE NUMBER OF DISCUSSIONS per month 376



The number of LOGINS PER DAY Up to **3,362**



MONTH with the most total and unique LOGINS

November 2022

PHARMADVICE

A valuable member service provided by Dr Geraldine Moses, PharmaAdvice provides advice on prescription and over-the-counter medicine, nutritional supplements, and health remedies to dentists who can seek input for their patients, their practice, and themselves and their families.



TOTAL ENQUIRIES THROUGHOUT THE YEAR **574**



STATE WITH
HIGHEST NUMBER
OF ENQUIRIES
Queensland



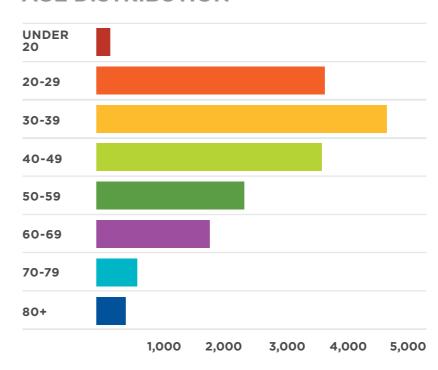
BUSIEST MONTH FOR ENQUIRIES **August** 2022



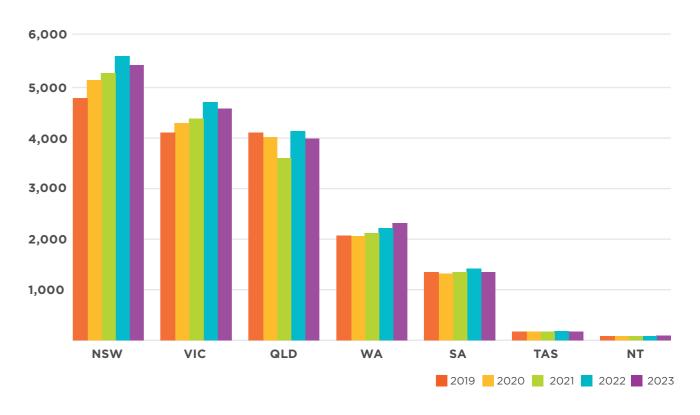
QUIETEST MONTH FOR ENQUIRIES January 2023

What does our membership look like?

AGE DISTRIBUTION



ADA MEMBERSHIP 2019-2023





FLUENCE

ADA CHAMPIONS SENATE INQUIRY INTO AUSTRALIAN DENTISTRY

The ADA has long worked with great success in various regulatory bodies, but what has been missing until now has been a holistic look at dentistry as a whole. This changed in the first half of 2023 when the Senate established a Select Committee into the Provision of and Access to Dental Services in Australia, led by Senator Jordon process to members as an invaluable opportunity for everyone in the dental sector who understood the problems to highlight the challenges in accessing care that are faced by many in the community. In addition to facilitating member input, the ADA tabled a submission on behalf of the profession as a whole, stressing the opportunities for Government to improve the oral health of Australians across the board. Many of the ADA's observations and suggestions in their submission, notably promotion of their Australian Dental Health Plan, were prominently featured in the interim Senate report which was released in late June by Senator Steele-John, with Deputy CEO Eithne Irving in attendance in the Senate Chamber when the report was officially handed down.

CHILD DENTAL BENEFITS SCHEDULE (CDBS) REVIEW

The ADA supports the CDBS as a valuable scheme for providing access to oral healthcare for those who may not otherwise receive it. The legislative framework of the CDBS acts as a useful template for addressing systemic issues in dental care for all age groups but most particularly those in the senior age demographic whose oral healthcare, the ADA believes, has been neglected in recent years. So, when the fifth legislatively mandated review of the CDBS was undertaken this year, the ADA encouraged members to provide crucial input on a program which saw more than \$2.6 billion in benefits made available to 3.2 million Australian children aged 2-17 years whose parents satisfied the eligibility criteria by 30 June 2022.

A CONTINUING VOICE FOR DENTISTRY IN EXTERNAL FORUMS

As part of its advocacy role, the ADA maintains strong ties with government and regulators through processes such as the Dental Board of Australia's Dental Sector Liaison Group, the Australian Health Practitioner Regulatory Agency's Professions Reference Group and the TGA's Dental Sector Working Group.

In addition, close involvement in groups such as Rethink Sugary Drink, the National Rural Health Alliance and the National Oral Health Alliance ensures that dentistry is always considered, as it should be, as part of the overall healthcare equation in Australia. Supporting these fora by contributing to consultations and active representation at meetings guarantees that the voice of dentistry on a range of issues is always heard. Additionally, in recognition of the fact that many members are small business owners, operating privately owned and run practices, the ADA maintains active membership of the Australian Chamber of Commerce and Industry.

ADA AWARDS HIGHLIGHT STARS OF THE PROFESSION

Each year, the ADA asks members to nominate someone whom they believe has made or is making a significant national contribution to furthering dentistry and/or the profession.

This year a sizeable number of nominations were received, and several significant accolades were dispensed including honorary life memberships, distinguished service awards, and valuable service awards along with recognition of an outstanding young dentist under 35 years of age. It is hoped that these Awards will further promote the profession of dentistry and the commitment and excellence of those who work within it.

Advocating for Australians' oral health

DENTAL HEALTH WEEK (DHW) 2022

The ADA's oral health flagship event, held 1-7 August 2022, focused on asking Australians to "love their teeth" by employing a range of measures such as brushing, flossing, visits to the dentist and healthy eating to improve their oral health. The event was assisted by a range of collateral created by the ADA and Colgate-Palmolive, the latter of which gave away their Bright Smiles, Bright Futures oral health education kits to practices that applied. DHW involved a significant number of media appearances by ADA spokespeople such as then-President Dr Mark Hutton and the ADA's Oral Health Coordinator Dr Mikaela Chinotti, an awareness campaign on social media and community promotional efforts by all ADA Branches. The increase in media activity is particularly noteworthy with a 527% increase year-on-year for radio stories and a 352% increase in other media such as print and TV, reflecting the increasing prominence of the ADA in commenting on oral health matters.

OBSERVANCE OF WORLD CAVITY-FREE FUTURE DAY 2022 AND WORLD ORAL HEALTH DAY 2023

As in previous years, the ADA devoted considerable promotional efforts to two major oral health promotional initiatives that are mainstays of the dental calendar. World Cavity-Free Future Day was marked on 14 October and used the theme "Let's Get Brushing" to bring together oral and healthcare professionals as well as individuals and groups from around the world to unite in further spreading the message that cavities are preventable. Members were also urged to observe World Oral Health Day, held as always on 20 March, which continued the FDI World Dental Federation's three-year "Be Proud of Your Mouth" campaign, an empowering call-to-action for people to take charge of their oral health. World No Tobacco Day was also promoted with the 31 May WHO initiative once again educating the public on the harm caused by tobacco use and how people can live healthier lives, now and into the future.

LAUNCH OF MOB SMILES RESOURCES

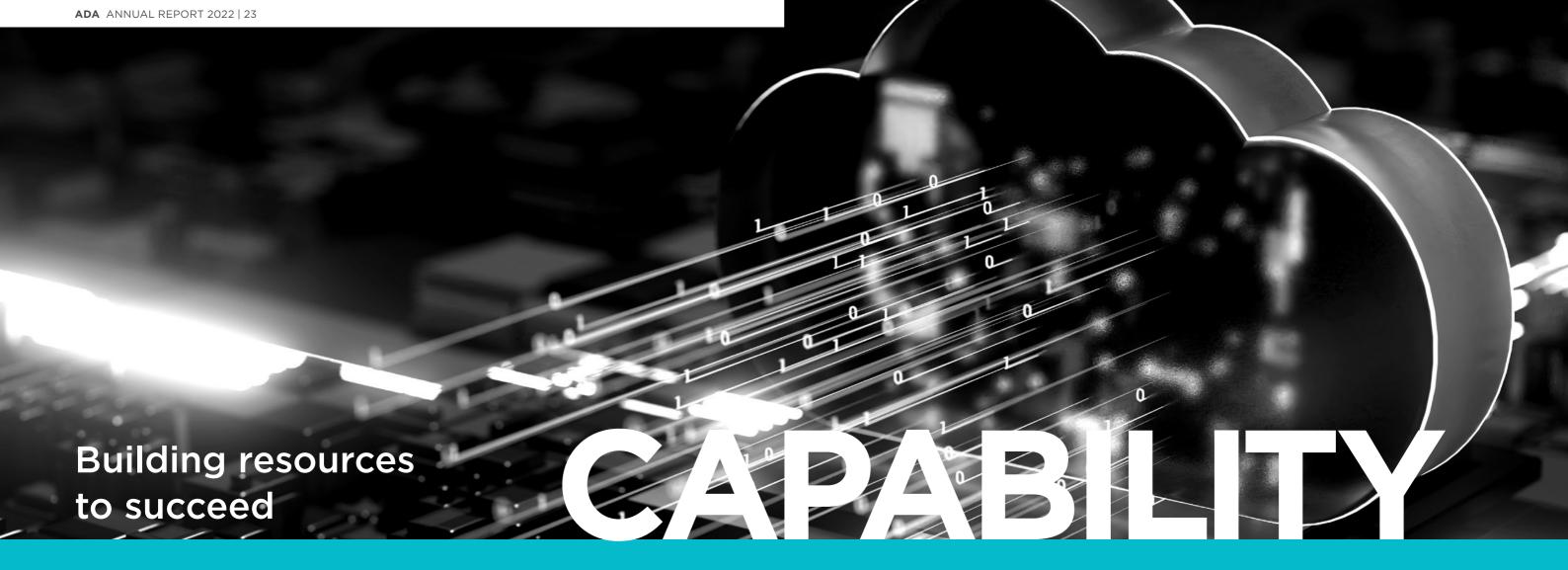
In response to the sobering fact that Aboriginal and Torres Strait Islander children and adults continue to have poorer oral health outcomes than non-Indigenous Australians, the ADA developed a culturally appropriate oral health education resources known as Mob Smiles, beginning in 2021 but completing the work this year. This suite of oral health resources were developed with the financial investment of the ADA and with the support of a dedicated working group of health and community members, all of whom identified as First Nations, led by oral health therapist Ms Kirrily Phillips, a proud Gumbaynggirr woman. Consisting of posters, flyers and factsheets, these resources targeted various ages including toddlers, teenagers, pregnant women and the elderly, with an emphasis on caring for oral health and details on hygiene, diet and scheduling dental visits. The Mob Smiles resources were launched on World Oral Health Day on 20 March 2023, with the release informed by consumer input by people of Indigenous and non-Indigenous backgrounds.

UPDATED ORAL HEALTH FACTSHEETS

With the aim of equipping members with resources to educate their patients on oral health matters, a range of existing factsheets were updated and redesigned, while at the same time, new ones were added on subjects such as eating disorders, targeted at both patients and dental practitioners.

PRO





IT ACHIEVEMENTS

Work continued on ensuring that the ADA has all the capacity it needs to support its members, enable staff to perform their work as required, and for new programs to be initiated and older ones effectively maintained. Major highlights of this year's work included:

- Commencing the membership database upgrade in tandem with a website upgrade (more on this below):
- Improving multi-factor authentication (MFA) capabilities in line with Microsoft best practice;
- Improving ADA's cybersecurity maturity through continuing application of ASD-8 guidelines (ASD-8 refers to eight core mitigation measures for cybersecurity developed by the Australian Signals Directorate);
- Equipping all staff with laptops to enable work-from-home capabilities for the entire team:

- Rolling out Rapid 7 a centralised IT operational monitoring dashboard that provides real-time
- Implementing Mailguard to improve security against spam, malware and phishing.

UPGRADED WEBSITE

While the official launch of the new ADA website took place early in the 2023-24 financial year, there has been a lot of work leading up to the launch that was undertaken in the last year. Extensive work behind the scenes by vendors and ADA staff was undertaken on the back of workshops with members, to determine what they need in a website and their preferred ways of accessing this information. Members wanted to be able to find the resources and services they needed quickly, so the site was designed and built with this in mind by the marketing team who oversaw content, the membership team who ensured services and CRM functionality worked as required, and the IT team who provided critical support across the board.

The vision for the new site is a platform that will enable the ADA to respond effectively to member needs and issues in the profession fa faster than previously.

EQUIPPING THE FUTURE OF DENTISTRY

Grants provided by the ADA and the Australian Dental Health Foundation (ADHF) – grants by the Australian Dental Research Foundation (ADRF) were paused this year – play a key role in helping the dentists and dental practitioners of the future to reach their academic goals. Additionally, funding by the ADHF enables a number of oral health projects dedicated to assisting disadvantaged Australians to make a readifference in regional and remote communities. The grants promoted were as follows:

AD

Enabling the next generation of dentists is a key focus of the ADA. This is particularly important when it comes to ensuring that there are sufficient members of the profession to work with First Nations people and in rural and

remote regions, both of which are chronically underserved by healthcare professionals across the board. Understanding the importance of making dentistry equitably available for all, the ADA again offered the First Nations Grant and Rural & Remote Dental Students Grant programs for those studying to become dentists.

ADHF

Through its First Nations Study Grants, which are open to students of Aboriginal or Torres Strait Islander background who are undertaking a course of study that will lead to registration as a dental hygienist or oral health therapist, the ADHF offers funding that may be used to cover costs of dental equipment, textbooks and to financially support students while they are on placements or living away from home.

The other key program undertaken by the ADHF is the Healthier Smiles Community Grants scheme (in conjunction with the Mars Wrigley Foundation) which is open to ADA member dentists and dental students with a passion for improving the oral health outcomes of disadvantaged groups throughout Australia.



ethical standards

Driving

SELF-ASSESSMENT TOOL FOR INFECTION PREVENTION & CONTROL (SECOND EDITION)

The release of this key publication in December 2022 further added to the ADA's range of infection control resources designed to assist dentists in fully complying with their regulatory obligations in this area. The practical Self-Assessment Tool, best used in conjunction with the ADA's Guidelines for Infection Prevention and Control, was developed by the Infection Control Committee, to help dental practitioners identify issues around infection control within their practice.

PHARMACEUTICAL ADVICE

This key service provides members with quality information on a range of prescription and overthe-counter medicine, nutritional supplements and health remedies, and their use both personally and in the practice. The service receives promotional exposure through articles, published in the News Bulletin and online, on a range of issues surrounding medicine usage, many of which are drawn from the hundreds of enquiries received each year. Members also have access as part of their membership to services such as AusDI, NPS MedicineWise and Australian Prescriber. which supplements the information provided by PharmaAdvice, which saw its busiest month for enquiries in August 2022. Overall access to medicines information is delivered with the aim of ensuring our members are safe prescribers.

EMPOWERING AND EQUIPPING CONTINUING PROFESSIONAL DEVELOPMENT

professional and

A mandatory part of every dentist's professional life, both from a regulatory perspective and from the need to regularly add to existing skills and knowledge, continuing professional development (CPD) remained a key focus over the last year, particularly with the end of the last CPD cycle on 30 November 2022. To ensure members were both aware of this deadline and equipped to meet their obligations to undertake a minimum of 60 hours over a three-year period, the ADA promoted the end of the cycle itself while engaging in ongoing promotion of the resources at hand for members. These include the CPD Portal, the National Digital Library and events such as webinars which were, on average, once or twice a month (these are uploaded to the Portal within 24-48 hours of broadcast). One of the key facets of this promotional push was a cover story in the September 2022 issue of the News Bulletin - the cover image, which was accompanied by the tagline "A deep dive into CPD" - which gave members a reminder overview of their CPD requirements and the many ways their ADA membership enables them to meet it.

In addition, CPD resources were promoted fortnightly in the eNews email that goes to all members and in every issue of the News Bulletin, achieved by alternating features on the CPD Portal and the National Digital Library. One of the main ways in which eNews focused on CPD resources was to highlight *The Dental* Files, a popular ongoing audio series comprising interviews with experts in particular areas such as pain management, mental health, implants, cybersecurity and endodontics. The aim, as always, with all CPD promotion was to ensure members were able to meet their obligations, that they were equipped to meet them in every respect and that they were aware this could all be done within the ADA learning ecosystem.

Supporting our members

HUMAN RESOURCES SUPPORT

The provision of human resources assistance continued this year with promotion of the HR Hub, a key part of this service's offering along with an advice hotline for members offered by HR Assured. Each issue of the *News Bulletin* also included an article devoted to a broad range of nominated HR topics. The hotline attracted a total of 5,432 inbound calls during the 12-month period under review, with the average first-time response rate running at 93.64%. General dentists from Victoria and NSW were the largest segment calling in with employment contracts, COVID and wages the main drivers of calls to the service.

This year, topics covered by these articles included complying with privacy requirements, managing sexual harassment in the workplace, and how to transition an employee from a practice when it is clear their time of employment has run its course. These articles were also published digitally, and a range of companion articles were supplied to Branches for use in their publications.

The annual wage review was also promoted to members in mid-June so they would be aware of the increase of 5.75% to Modern Award minimum wages for all classification levels, with those increases effective from the first full pay period commencing on or after 1 July 2023. In addition to dissemination of this news, the HR Hub was updated with comprehensive wage tables for the Health Professionals and Support Services Award 2020.

MAJOR HR ADVOCACY ACHIEVEMENTS

In April, the ADA was able to confirm to members that the Association had been granted a draft continuation of an exemption from prosecution on price collusion by the Australian Competition and Consumer Commission (ACCC), which it has held for 15 years. This exception allows independent dentistry businesses that operate from the same location to collude on price. This draft determination was, as expected,

confirmed at the end of May when the final determination sought by the ADA was published by the ACCC.

In January, the ADA also backed calls made by the Australian Medical Association for an exemption to payroll tax, in light of growing uncertainty about whether payroll tax would be applicable if practitioners work under a service agreement after a number of then-recent legal cases. ADA Federal President Dr Stephen Liew said the same should apply to dental practices which could face hefty backdated payroll taxes for dentists working under service agreements unless a consistent exemption was applied across the country.

DENTAL GRADUATE HANDBOOK 2022

Continuing its commitment to widen the resources supplied to new graduates and those in the early stages of their careers, the ADA published the Dental Graduate Handbook 2022 (DGH 2022) which, as with previous editions, contained a near-to-comprehensive guide to everything a new entrant to the dental profession needs to successfully begin their career in dentistry. Along with other initiatives such as a variant of the fortnightly eNews dedicated to new graduates and an upcoming webinar series devoted solely to the demographic, the *DGH 2022* is a valuable resource which is either mailed or handed out to students at events staged in conjunction with universities. The development of the DGH 2022 by the membership team involved considerable, successful consultation with a range of stakeholders including ADA Branches, Ahpra and other regulatory bodies, as well as a range of vendors, ensuring that the information supplied to graduates is current, relevant and useful.







Connecting with our community

PEER

The ADA's online community was launched in October 2021 and almost immediately became a hit with members. Latest figures show that popularity has continued unabated with 7,751 members now active users of Peer, generating up to 3,362 logins per day. The success of Peer, which has been promoted as a safe member-only community where people can connect, discuss, share and debate a range of professional and personal issues, has been sustained this year. The platform has become the primary way members receive information on a number of ADA initiatives and campaigns, and a key way in which they access educational opportunities such as webinars. Peer is regularly promoted through a range of the ADA's print and online channels to build awareness, and many services for members such as HR, Schedule & Glossary and infection control are provided through the platform, negating the need for members to call or email.

FINDING OUT WHAT MEMBERS WANT

As an organisation that values its members' feedback, the ADA often undertakes surveys on a range of issues including fees and business activity. This year we partnered with the Commonwealth Bank to produce the *Dental Insights* report which provided valuable information about the challenges facing practices in the post COVID-19 environment. The data gathered by the Fees Survey is valuable on two fronts: the first as a useful advocacy tool, and the second as a means of equipping members with useful information on fees being charged by fellow practitioners.

Importantly, the ADA also commenced work on a review of its governance arrangements. Member feedback is crucial to the review of the ADA's strategic and governance framework and architecture, and the development of governance recommendations by Board Matters (who conducted the review) served to better support future strategic objectives.

In addition, a survey was sent to members asking them for their views on the content in the ADA's News Bulletin, how it is presented and what is most valuable to them and in what form. Given how important the News Bulletin remains in the dissemination of information to members, the input received from members has proved invaluable in helping to chart the future course of the member magazine.

ANNUAL GENERAL MEETING (AGM)

Far from being a simple regulatory 'ticking of the box', the ADA's annual general meeting, held on 21 November, was, as always, a significant annual engagement point with members. This year the focus was not just on accounting for the year gone past but on looking forward, something that then-new President Dr Stephen Liew remarked upon as he introduced the ADA's virtual AGM. To get a sense of what is on the minds of members, the AGM included a live Q&A where members were able to ask questions directly of the ADA leadership. These types of events are crucial to the ongoing health and vigour of the Association which, like all associations of its type, needs regular and sustained input from its members to be truly effective.

'MEMBER SPOTLIGHT' SEGMENTS IN THE NEWS BULLETIN

In a bid to better promote the work of members as a whole and to engender the sort of community also being encouraged by Peer, 'Member Spotlight' segments have continued to be included in the News Bulletin, featuring a range of dentists in public and private practice, and this year, members who will be presenting at September's FDI World Dental Congress 2023.

Federal Executive

AS AT 30 JUNE 2022



DR STEPHEN LIEW President

Dr Stephen Liew graduated from the Australian Institute of Company Directors with the Order of Merit and is a recipient of the Australian Outstanding Young Dentist Award. He has Chaired or served on many committees at federal and state level for over a decade, including the Australian Digital Health Agency's Secure Messaging Steering Group and the FDI World Dental Congress 2021-3 Committee. He worked rurally in public health, volunteered in Australia and overseas, and is a Fellow of the International College of Dentists, Academy of Dentistry International and the Pierre Fauchard Academy.





Federal Executive Councillor

Elected to Federal Executive in 2020. Chris has been a Federal Councillor since 2014. Chris served as ADATas Branch President in 2014-15 and has been elected to the ADATas Council since 2010. Chris is currently a member of the Constitution & Policy Committee and Chairs the Recent Graduates Advisory Panel. Chris is a Graduate of the AICD, and a Fellow of the ADI, PFA & ICD. Chris was previously a member of the Audit & Risk Committee, and currently runs a private dental practice in Launceston, Tasmania.



Vice-President

DR SCOTT DAVIS

With experience in remote dental practice, academia and private practice, Scott has worked as a consultant prosthodontist, with a primary interest in implant rehabilitation and full mouth reconstruction. Scott has been involved with the ADA for many years, including as a NSW Branch Executive Council member, a Federal Council member and a Federal Executive member. He is a member of several Federal ADA Committees including the DIME and Constitution & Policy Committees, plus Chair of the Specialist Working Group.



DR MARK HUTTON

DR ANGIE NILSSON

Immediate Past President

Retired 21 November 2022

DR CHRISTOPHER SANZARO

Since graduating from Adelaide University in 1975, Mark has been active on a range of local issues in South Australia including water fluoridation in Mt Gambier where his practice is located. Mark has been an ADASA Country Councillor since 1996, serving as President of the ADASA in 2004 and 2007. In 2004, Mark was elected as a Federal Councillor and was elected to the Federal Executive in 2014. He has actively contributed to a wide range of ADA committees including the Constitution and Policy Committee, which he chaired from 2014-2020. He is a Fellow of the International College of Dentists, the Academy of Dentistry International and the Pierre Fauchard Academy.



DR ANDREW GIKAS

Federal Executive Councillor

Andrew is a dentist in private and public practice in Melbourne who holds a clinical teaching position at the University of Melbourne and who is in addition a VMO at the Alfred Hospital. After various regional group and committee roles, Andrew was elected to the ADA Victorian Branch Council in 2012, serving as Branch President in 2016-17. A member of the Dental Education & Training Committee, and the Nominations & Remunerations Committee, Andrew was elected to Federal Council in 2020 and Federal Executive in 2022.



DR MARTIN WEBB Federal Executive Councillor

Served until 21 November 2022

A past ADAQ President, and current member of the ADAQ Council and Peer Review panel, Martin has served on the ADA's Schedule & Third-Party Committee for 14 years, and four years on the ICC. In 2016, Martin was awarded a Distinguished Service Award by the ADAQ. He is a Fellow of the International College of Dentists, the Academy of Dentistry International and the Pierre Fauchard Academy, and is a panellist with the Australian Government Professional Services Review. He was elected to the ADA Federal Council in 2014 and to Federal Executive in 2018. He provides CPD webinars for DHAA, ADAQ and the ADA.







Federal Council

AS AT 30 JUNE 2023

Federal Council includes members of the Federal Executive.

DR NORAH AYAD

Appointed 1 September 2022



Norah served as President of ADA Queensland in 2020 and is a recipient of the ADAQ Service Medallion. Currently an ADA Federal Councillor, she has served on several state and federal committees

including chairing the ADAQ Policy & Advocacy Committee.

DR JENNIFER BALL

Served until 31 August 2022



Director of Continuing
Professional Development
at the ADAWA and pastPresident of the ADAWA,
Jenny is currently Chair of
the ADA Dental Education &
Training Committee. Jenny has

been involved in teaching undergraduates for more than 10 years.

DR CARMELO BONANNO

Served until 31 August 2022



Carmelo is the immediate past-President of the ADA who also served as President of the NSW Branch from 2001 to 2002. A Fellow of the Academy of Dentistry International, the International College of Dentists

and the Pierre Fauchard Academy, Carmelo served on the Dental Board of Australia from 2009 to 2012.

DR JANINA CHRISTOFOROU



A long-term ADAWA member, Janina is an oral medicine specialist who is actively involved in teaching and research. She volunteers her clinical services to those disadvantaged in the

community, as well as maintaining private practice and public positions.

MR PETER DAY

Appointed 26 June 2023



The first independent member of Federal Council, Peter has held numerous governance and management positions with his career including board positions on significant ASX-listed companies such as

Alumina, Centro and Ansell Limited, and as the Deputy Chairman of ASIC.

A/PROF. NEIL HEWSON

Served until 21 November 2022



A Federal Councillor since 1996, Neil has Chaired and served on most Victorian Branch committees and as Branch President. Federally he is a past President and currently serves as Chair of the Honours

& Awards, Vice-Chair of the Constitution & Policy and a member of the Dental Informatics & Digital Health Committees.

DR ERROL KILOV



Errol has served twice as both an ADATas Branch Councillor and as Branch President. The ADATas representative on ADAVB Defence Advisory Committee from 2013-2018, he served on the ADATas CPD

Committee from 1999-2016 and on the ADA CPD Committee (2009-2016).

A/PROF. SHARON LIBERALI

Appointed 1 September 2022



A/Prof. Sharon Liberali is the Director and Senior Consultant of the Special Needs Unit, Adelaide Dental Hospital, Program Convenor for Geriatric and Special Needs Dentistry at the Adelaide Dental

School, and Principal Dentist at Health Partners Dental.

DR PATRICK J. MEANEY

Served until 21 November 2022



Patrick currently serves on both the federal Audit & Risk and Schedule & Third-Party committees. An immediate past-President of the Pierre Fauchard Academy, he is also a Fellow of the International

College of Dentistry and a Fellow of the Academy of Dentistry International.

DR GREG MILLER

Served until 21 November 2022



Greg is in private practice in Adelaide, SA. He is a fellow of the RACDS, PFA and ICD, Past-President of the ADASA, Chairman of the SA/NT RACDS Regional Committee, Chairman of the RACDS MRACDS BOS,

Vice-Chairman of the Adelaide PHN Clinical Council, Board Member of the AVVRG, Chairman of the ADF, Graduate of AICD, VMO of Calvary North Adelaide, and Mentor for MRACDS and the ADASA.

DR MARK MORRIN



A Graduate of the Australian Institute of Company Directors, Mark serves ADA NSW in both Board and committee (Professional Support & Innovation, Audit and Risk) settings, as well as serving on

the ADA's Constitution and Policy Committee.

PROF. HIEN NGO

Appointed 1 September 2022



Hien has experience in private practice, research and education and serves on the editorial boards of several dental journals. The current Chair of the ADA's Dental Instruments, Materials

& Equipment Committee, Hien has an active interest in dental materials and cardiology.



Federal Council

AS AT 30 JUNE 2023

Federal Council includes members of the Federal Executive.

DR KERRIE O'ROURKE

Appointed 1 September 2022



Vice-Chair of the ADA
Constitution and Policy
Committee, Kerrie has been
Ahpra Committee Chair since
2020. A practising dentist
with the Southern NSW
Local Health District, Kerrie

has experience working with a range of Australian Government departments.

DR ANGELO PAPAGEORGIOU

Appointed 1 September 2022



A Life Member of the ADA SA Branch, Angelo has held various roles including Branch Councillor and Branch President. He Chairs the SA Oral Health Plan Older Persons Working Group

and he also serves on the Nominations and Remuneration Committee.

DR NOMIKOS RAKKAS



Nomikos has served on the ADA Northern Territory Council since 2013 and held positions of Treasurer (2015-2018) and President (2018-2021). He is a fellow of the Pierre Fauchard Academy and member of

the Australian Institute of Company Directors. Nomikos works in private practice and owns a three-chair dental clinic in Darwin, Northern Territory.

DR GITIKA SANGHVI

Appointed 5 December 2022



Gitika has served the ADA in Victoria on committees, ADAVB Council and as President in 2019-2020. She is a Fellow of the International College of Dentist, the Academy of Dentistry International and

is currently the VIC/TAS Section Chair for the Pierre Fauchard Academy.

DR MARTIN WEBB



A current member of the ADAQ Peer Review panel, Martin has served on the ADA's Schedule and Third-Party Committee for 15 years. In addition, he is an examiner at the Australian Dental Council, and a Lecturer

at UQ and University of Sydney.

DR CHRISTOPHER S. WILSON



A member of the ADA NSW Council since 1999, Chris has served as Branch President, as a member of Federal Council and has recently been appointed to the ADA Foundation Board. He has

served on many ADA Federal and State committees.



Committees

2022 - 2024

STANDING

AUDIT & RISK

Chair Mr Peter Binetter

Independent

Dr Norah Ayad

Dr F. Shane Fryer OAM A/Prof. Sharon Liberali Dr Richard Olive AM RFD

CONSTITUTION & POLICY

ChairDr Angie NilssonVice ChairDr Kerrie O'Rourke

Dr Scott Davis Dr Jin Gan Dr Mark Morrin

Dr Christopher Sanzaro

Dr Christopher Wilson

Consultant A/Prof. Neil Hewson

DENTAL EDUCATION & TRAINING

Chair Dr Jenny Ball
Vice Chair Dr Andrew Gikas

Dr Mohammed El-Hakim

Dr Janet Fuss
Dr Nicolie Jenkins
Dr Peter Norton
Dr Tony Skapetis

DENTAL INFORMATICS & DIGITAL HEALTH

Chair Dr Anthony Barberi **Vice Chair** Dr Dilhan Rajasingham

Dr Martin Gale Dr Ellen Gielis Dr Michelle Mun

SCHEDULE & THIRD-PARTY

Chair Dr David Curnow (VIC)
Vice Chair Dr Martin Webb (QLD)

Dr Amit Gurbuxani (WA)
Dr Brian Koch (WA)
Dr Patrick Meaney (NSW)
Dr Gregory Morris (VIC)
Dr Anthony Smerdon (SA)

ORAL HEALTH

Chair Dr Mihiri Silva
Vice Chair Dr Gavin Quek
Dr Roshan Abraham
Dr Fleur Creeper

Dr Sandra Meihubers AM

HONOURS & AWARDS

Chair A/Prof. Neil Hewson
Vice Chair Dr Helen McLean

Dr Jo-Anne Cherry
Dr R. Mark Hutton
Dr Richard Olive AM RFD
Dr P. Hugo Sachs

DENTAL INSTRUMENTS, MATERIALS & EQUIPMENT

Chair Prof. Hien Ngo
Vice Chair Prof. Martin Tyas AM

Prof. John Abbott
Dr Chris Callahan
Dr Scott Davis
Dr Peter Norton
Dr Anu Polster

Consultant Mrs Pamela Clark AO

DENTAL THERAPEUTICS

Chair Dr Sue-Ching Yeoh
Vice Chair Dr Leanne Teoh

A/Prof. Ramesh Balasubramaniam OAM

Dr Nicole Heaphy
Dr Joon Soo Park
Dr Steven Parker
Dr Smitha Sukumar
Dr Geraldine Moses AM

INFECTION CONTROL

Consultant

Consultant

Chair Dr Kate Amos

Vice Chair A/Prof. Sharon Liberali

Dr Errol Kilov
Dr Martin Lavery
Dr Heidi Munchenberg
Prof. Laurie Walsh AO
Dr Greg Whiteley

STANDING

Chair

NOMINATION & REMUNERATION

Chair Dr Andrew Gikas

Dr Janina Christoforou

Dr Errol Kilov

Dr Angelo Papageorgiou Dr Nomikos Rakkas

PANELS, WORKING PARTIES AND GROUPS

RECENT GRADUATES ADVISORY PANEL

Dr Christopher Sanzaro
Dr Malak Fouda (ADAQ)

Dr Cathlan Dang (ADAO)

Dr Cathleen Dong (ADAQ)

Dr Katelyn McCracken (ADATAS)

Dr Kaya Kapusta (ADAVB)

Dr Jordan Kolsky (ADANT)

Dr Benjamin Khoury (ADASA)

Dr Rebecca Penco (ADAWA)

EMPLOYED DENTISTS WORKING PARTY

Chair Dr Christopher Sanzaro

Dr Poppy Anastassiadis (ADASA)

Dr Sean Archibald (ADAWA)

Dr Elice Chen (ADAVB)

Dr Madeleine Chin (ADANT)

Dr Monica Farrelly (ADAQ)

Dr Fiona Tann (ADATAS)

Di Fioria Tallii (ADATAS)

Dr Jodie Olivier (ADANSW)

SPECIALIST WORKING GROUP

Chair Dr Scott Davis (ADA)

Dr Kareen Mekertichian (AAPD)

Dr Andre Bendyk (ANZAP)

Dr Patrishia Bordbar (ANZAOMS)

Dr Gordon Burt (AANZP)

Dr Avanti Karve (ANZASND)

Dr Peter Lewis (ASO)

Dr Alain Middleton (AUSFO)

Dr Sue-Ching Yeoh (OMAA)

AUSTRALIAN DENTAL JOURNAL - EDITORIAL ADVISORY BOARD

Editor A/Prof. Ivan Darby

Associate Editor - Dental Materials

A/Prof. Grace De Souza

Winthrop Prof. Paul Abbott

Williamop Prof. Paul Abbot

Prof. John Abbott

Prof. Michael Burrow

Prof. Patricia Diaz

A /Dunf Mithung Communica

A/Prof. Mithran Goonewardene

Dr Adam Hamilton

Prof. Saso Ivanovski

Prof. Lisa Jamieson

A/Prof. Sharon Liberali

Dr Erin Mahoney

Prof. Ian Meyers

Prof. Marco Peres

Prof. William Scarfe

Dr Tami Yap

Attendance summary

FOR THE YEAR ENDED 30 JUNE 2023

FEDERAL COUNCIL

FEDERAL COUNCIL	DERAL COUNCIL MEETING DATES ATTENDANCE				TOTAL		
		25 AUG 22	18 NOV 22	24 MAR 23	13 APR 2023	21 JUN 23	ATTENDED
Dr Mark Hutton							
Retired 21 November 2022	SA	1	1	X	X	X	2
Dr Stephen Liew	VIC	1	1	1	1	1	5
Dr Martin Webb	QLD	1	1	1	1	1	5
Dr Scott Davis	NSW	1	1	1	1	0	4
Dr Christopher Sanzaro	TAS	1	1	1	1	0	4
Dr Norah Ayad Appointed 1 September 2022	QLD	X	1	1	1	1	4
Dr Jenny Ball	QLD	~	·	·	·	·	·
Retired 31 August 2022	WA	0	X	X	Χ	X	0
Dr Carmelo Bonanno							
Retired 31 August 2022	NSW	1	X	X	Χ	X	1
Dr Janina Christoforou	WA	1	1	1	1	1	5
Dr Andrew Gikas	VIC	1	1	1	1	1	5
A/Prof. Neil Hewson							
Retired 21 November 2022	VIC	1	1	X	Χ	X	2
Dr Errol Kilov	TAS	1	1	1	1	0	4
A/Prof. Sharon Liberali							
Appointed 1 September 2022	SA	Χ	1	1	0	1	3
Dr Patrick Meaney							
Retired 31 August 2022	NSW	1	X	X	Χ	X	1
Dr Greg Miller							
Retired 31 August 2022	SA	0	Χ	X	X	X	0
Dr Mark Morrin	NSW	1	1	1	0	1	4
Prof. Hien Ngo							_
Appointed 1 September 2022	WA	X	0	1	1	1	3
Dr Angie Nilsson	NSW	1	1	1	1	1	5
Dr Kerrie O'Rourke	NCM	V	1	1	1	1	
Appointed 1 September 2022	NSW	X	1	1	1	1	4
Dr Angelo Papageorgiou Appointed 1 September 2022	SA	X	1	1	0	1	3
Dr Nomikos Rakkas	NT	1	1	0	1	1	4
Dr Christopher Wilson	NSW	1	1	1	1	1	5
Dr Gitika Sanghvi	INDVV						3
Appointed 5 December 2022	VIC	X	X	1	1	1	3
Mr William Peter Day							
Appointed 26 June 2023	Independent	Χ	X	X	Χ	X	0

- 1 Present
- O Apology
- X Not a member for noted meeting date

Federal Councillors are appointed effective 1st day of September each even year.

FEDERAL EXECUTIVE

FEDERAL		MEETING DATES ATTENDANCE						
EXECUTIVE	22 JULY 2022	15 SEPT 2022	20 OCT 2022	15 DEC 2022	24 FEB 2023	26 MAY 2023	23 JUN 2023	TOTAL ATTENDED
Dr Mark Hutton	1	1	1	×	×	×	X	7
Retired 21 November 2022 Dr Stephen Liew - President	1	1	1	1	1	1	1	7
Dr Martin Webb Retired 21 November 2022	1	1	1	X	X	X	X	3
Dr Scott Davis - Vice President	1	1	1	1	0	1	1	6
Dr Christopher Sanzaro	1	1	1	1	1	1	1	7
Dr Angie Nilsson Appointed 21 November 2022	X	X	X	1	1	1	1	4
Dr Andrew Gikas Appointed 21 November 2022	X	X	X	1	1	1	1	4

AUDIT & RISK

ARC MEI	ETING DATES AT	TENDANCE	
	7 OCT 2022	6 MAR 2023	TOTAL ATTENDED
Dr F. Shane Fryer OAM	1	1	2
Mr Peter Binetter - Chair	0	0	O
Dr Richard Olive AM RFD	1	1	2
Dr Angie Nilsson Retired 21 November 2022	1	X	1
Dr Norah Ayad Appointed 1 February 2023	X	1	1
A/Prof. Sharon Liberali Appointed 15 December 2022	X	1	1

CONSTITUTION & POLICY

СРС	М	EETING DATE	S ATTENDANCI	.	
	6 JUL 2022	14 OCT 2022	16 FEB 2023	15 JUN 2023	TOTAL ATTENDED
Dr Scott Davis	1	1	1	1	4
A/Prof. Neil Hewson - Consultant	1	1	1	1	4
Dr Jin Gan	1	1	1	1	4
Dr Angie Nilsson - Chair	1	1	1	1	4
Dr Steven Parker Retired 21 November 2022	1	1	X	X	2
Dr Christopher Sanzaro	1	1	1	1	4
Dr Christopher Wilson	0	0	1	1	2
Dr Mark Morrin Appointed 15 December 2022	Χ	X	1	1	2
Dr Kerrie O'Rourke Appointed 21 November 2022	Χ	X	1	1	2

Australian Dental Association Incorporated

ABN 95 174 118 424



Federal Councillors' report

30 JUNE 2023

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The Federal Councillors present their report, together with the financial statements, on the incorporated Association for the year ended 30 June 2023.

FEDERAL COUNCILLORS

The following persons were Federal Councillors of the incorporated Association during the whole of the financial year and up to the date of this report, unless otherwise stated:

NAME	POSITION	APPOINTED/RESIGNED
Dr Stephen Liew	President	
Dr Scott Davis	Vice-President	
Dr Christopher Sanzaro	Federal Executive Councillor	
Dr Angie Nilsson	Federal Executive Councillor	
Dr Andrew Gikas	Federal Executive Councillor	
Dr Norah Ayad		Appointed 01/09/2022
Dr Janina Christoforou		
Dr Errol Kilov		
Associate Professor Sharon Liberali		Appointed 01/09/2022
Dr Mark Morrin		
Professor Hien Ngo		Appointed 01/09/2022
Dr Kerrie O'Rourke		Appointed 01/09/2022
Dr Angelo Papageorgiou		Appointed 01/09/2022
Dr Nomikos Rakkas		
Dr Gitika Sanghvi		Appointed 05/12/2022
Dr Martin Webb		
Dr Christopher Wilson		
Mr William Peter Day		Appointed 26/06/2023
·		

OBJECTIVES AND STRATEGY

The objectives of the Association are to improve the oral and general health of the community and to advance and promote the ethics, art and science of dentistry.

To achieve these objectives, the Association, by means of the work of its extensive volunteer Committees structure of expert clinicians and academics, will continue:

- · to raise public awareness of oral health issues through targeted campaigns;
- to foster dental research in Australia through the publication of the peer reviewed highly regarded Australian Dental Journal as well as through the staging of the biennial Australian Dental Congress;
- to provide expert advice to government and regulatory bodies on dental workforce strategies
 including mechanisms to provide enhanced oral health services to disadvantaged communities;
 and
- to provide educational opportunities particularly by means of distance-learning programs to enhance the practice of dentistry in Australia.

PRINCIPAL ACTIVITIES

During the financial year, the Association continued to undertake activities that raise public awareness of oral health issues, support and disseminate research in oral health, and promote quality and evidence-based practice in dentistry.

PERFORMANCE MEASURES

The Association measures its performance in terms of both its influence on oral health trends in the community, and its success in providing relevant support to maintain and develop quality standards of evidence-based practice in dentistry.

OPERATING RESULTS

The (deficit)/surplus from ordinary activities amounted to (\$221,763) (2022: \$1,118,573).

MATTERS SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

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.

On behalf of the Federal Councillors

Stephen Liew President

17 October

2023

Scott Davis Vice president



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nexia.com.au

To the Federal Councillors of Australian Dental Association Incorporation

Auditor's Independence Declaration

As lead audit director for the audit of the financial statements of Australian Dental Association Incorporation for the financial year ended 30 June 2023, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements of the applicable regulations in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

Yours sincerely

Nexia Sydney Audit Pty Ltd

Mark Boyle Director

Dated: 17 October 2023

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Statement of profit or loss and other comprehensive income

FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023	2022
		(\$)	(\$)
Revenue	4	10,400,116	11,751,742
Investment income	5	398,470	160,285
Expenses			
Publication expenses		(935,783)	(920,144)
Education, CPD cost		(530,464)	(411,219)
Employee benefits expense		(4,611,310)	(4,121,214)
Promotion, grant and scholarships		(212,309)	(302,509)
Depreciation and amortisation expense		(362,290)	(347,620)
Travel expenses		(375,372)	(130,471)
Office expenses		(425,625)	(296,806)
(Loss)/gain on investments		33,042	(288,900)
Membership related expenses		(619,940)	(906,099)
Subscription expenses		(188,833)	(164,268)
Investment expenses		(184,033)	(167,809)
Audit, consulting and legal		(243,370)	(94,689)
Marketing expenses		(118,495)	(132,170)
Information technology expenses		(1,526,733)	(562,390)
Tax related expenses		(55,589)	(58,433)
COVID special expenses		-	(5,217)
Congress expense		(663,245)	(1,883,496)
Total expenses		(11,020,349)	(10,793,454)
(Deficit)/surplus for the year		(221,763)	1,118,573
Other comprehensive income			
Items that will not be reclassified subsequently to p Loss on the revaluation of land and buildings	rofit or loss	(622,395)	-
Other comprehensive income for the year		(622,395)	-
Total comprehensive income for the year		(844,158)	1,118,573

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

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Statement of financial position

FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2023 (\$)	2022 (\$)
Assets		
Current assets		
Cash and cash equivalents 7	8,148,617	7,950,939
Trade and other receivables 8	2,349,726	598,286
Other assets 10	4,206,932	892,081
Total current assets	14,705,275	9,441,306
Non-current assets		
Financial assets at fair value through profit or loss 9	2,999,948	2,966,906
Property, plant and equipment 11	18,923,803	19,862,584
Intangibles 12	-	2,489
Total non-current assets	21,923,751	22,831,979
Total assets	36,629,026	32,273,285
Liabilities		
Current liabilities		
Trade and other payables 13	1,292,127	921,102
Employee benefits 14	384,450	352,050
Contract liabilities 15	5,159,530	366,318
Total current liabilities	6,836,107	1,639,470
Current liabilities		
Employee benefits 14	62,913	59,651
Total non-current liabilities	62,913	59,651
Total liabilities	6,899,020	1,699,121
Net assets	29,730,006	30,574,164
Equity		
Reserves 16	12,532,460	13,154,855
Retained surpluses	17,197,546	17,419,309
Total equity	29,730,006	30,574,164

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

Statement of changes in equity

FOR THE YEAR ENDED 30 JUNE 2023

	ASSET REVALUATION RESERVE	RETAINED SURPLUSES	TOTAL EQUITY
Balance at 1 July 2021	13,004,205	16,451,386	29,455,591
Surplus for the year	-	1,118,573	1,118,573
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	1,118,573	1,118,573
Balance at 30 June 2022	13,004,205	17,569,959	30,574,164
Balance at 1 July 2022	13,004,205	17,569,959	30,574,164
Deficit for the year	-	(221,763)	(221,763)
Other comprehensive income for the year	(622,395)	-	(622,395)
Total comprehensive income for the year	(622,395)	(221,763)	(844,158)
Balance at 30 June 2023	12,381,810	17,348,196	29,730,006

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

Statement of cash flows

FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2023 (\$)	2022 (\$)
Cash flows from operating activities		
Receipts from members and other income (inclusive of GST)	14,754,863	11,560,846
Payments to suppliers (inclusive of GST)	(14,912,240)	(10,597,555)
Dividends received	174,282	258,556
Interest received	224,188	11,223
Interest paid	-	(486)
Net cash from operating activities	241,093	1,232,584
Cash flows from investing activities		
Payments for property, plant and equipment 11	(43,415)	(61,845)
Net cash used in investing activities	(43,415)	(61,845)
Cash flows from financing activities		
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	197,678	1,170,739
Cash and cash equivalents at the beginning of the financial year	7,950,939	6,780,200
Cash and cash equivalents at the end of the financial year 7	8,148,617	7,950,939

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

Notes to the financial statements

30 JUNE 2023

1 GENERAL INFORMATION

The financial statements cover Australian Dental Association Incorporated as an individual entity. The financial statements are presented in Australian dollars, which is Australian Dental Association Incorporated's functional and presentation currency.

Australian Dental Association Incorporated is a not-for-profit incorporated Association.

The financial statements were authorised for issue on 17 October 2023.

2 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

NEW OR AMENDED ACCOUNTING STANDARDS AND INTERPRETATIONS ADOPTED

The incorporated 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.

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

BASIS OF PREPARATION

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the Associations Incorporation Act 1991 of the Australian Capital Territory and associated regulations, as appropriate for not-for-profit oriented entities.

HISTORICAL COST CONVENTION

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, and certain classes of property, plant and equipment.

CRITICAL ACCOUNTING ESTIMATES

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 3.

REVENUE RECOGNITION

The incorporated Association recognises revenue as follows:

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue is recognised as an amount that reflects the consideration to which the incorporated Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated Association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates 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; and 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.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

SALES REVENUE

Events, fundraising and raffles are recognised when received or receivable.

MEMBERSHIP

Membership revenue is recognised over the period of the membership.

GRANTS

Grant revenue is recognised in profit or loss when the incorporated Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

RENDERING OF SERVICES

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

INTEREST

Interest revenue is recognised as interest accrued using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

RENT

Rent revenue is recognised on a straight-line basis over the lease term. Lease incentives granted are recognised as part of the rental revenue. Contingent rentals are recognised as income in the period when earned.

DIVIDEND REVENUE

Dividend income is recognised at the time the right to receive payment is established.

VOLUNTEER SERVICES

The Association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

OTHER REVENUE

Other revenue is recognised when it is received or when the right to receive payment is established.

INCOME TAX

As the incorporated Association is a tax exempt institution in terms of subsection 50-10 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

CURRENT AND NON-CURRENT CLASSIFICATION

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

TRADE AND OTHER RECEIVABLES

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses.

Trade receivables are generally due for settlement within 30 days.

The incorporated Association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

INVESTMENTS AND OTHER FINANCIAL ASSETS

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the incorporated Association has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either: (i) held for trading, where they are acquired for the purpose of selling in the short term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

IMPAIRMENT OF FINANCIAL ASSETS

The incorporated Association recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the incorporated Association's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets mandatorily measured at fair value through other comprehensive income, the loss allowance is recognised in other comprehensive income with a corresponding expense through profit or loss. In all other cases, the loss allowance reduces the asset's carrying value with a corresponding expense through profit or loss.

PROPERTY, PLANT AND EQUIPMENT

Land and buildings are shown at fair value, based on periodic, at least every three years, valuations by external independent valuers, less subsequent depreciation and impairment for buildings. The valuations are undertaken more frequently if there is a material change in the fair value relative to the carrying amount. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Furniture and fittings	5-20 years

Plant and equipment 3-20 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

INTANGIBLE ASSETS

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible

assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

SOFTWARE

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of five years.

IMPAIRMENT OF NON-FINANCIAL ASSETS

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

TRADE AND OTHER PAYABLES

These amounts represent liabilities for goods and services provided to the incorporated Association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

CONTRACT LIABILITIES

Contract liabilities represent the incorporated Association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated Association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated Association has transferred the goods or services to the customer.

EMPLOYEE BENEFITS

SHORT-TERM EMPLOYEE BENEFITS

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

OTHER LONG-TERM EMPLOYEE BENEFITS

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

FAIR VALUE MEASUREMENT

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for

which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

GOODS AND SERVICES TAX ('GST') AND OTHER SIMILAR TAXES

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis.

The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

3 CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

ALLOWANCE FOR EXPECTED CREDIT LOSSES

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

ESTIMATION OF USEFUL LIVES OF ASSETS

The incorporated Association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

FAIR VALUE MEASUREMENT HIERARCHY

The incorporated Association is required to classify all assets and liabilities, measured at fair value, using a three-level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.



4 REVENUE

	2023 (\$)	2022 (\$)
Revenue from ordinary activities		
Membership subscriptions	8,823,027	8,676,555
Advertising income	587,490	505,994
Publication sales	5,358	1,207
Commissions and royalties	93,696	91,903
Other income	295,691	286,185
Congress income	339,237	1,934,281
	10,144,499	11,496,125
Revenue from non-operating activities		
Rental property income	255,617	255,617
Revenue	10,400,116	11,751,742
Disaggregation of revenue		
The disaggregation of revenue from contracts with customers is as follows:		
Timing of revenue recognition		
Goods transferred at a point in time	733,982	2,313,576
Services transferred over time	9,410,517	9,182,549
	10,144,499	11,496,125

5 INVESTMENT INCOME

	2023 (\$)	2022 (\$)
Interest income	224,188	11,223
Dividends and distributions	174,282	149,062
Investment income	398,470	160,285

6 EXPENSES

	2023 (\$)	2022 (\$)
Surplus before income tax includes the following specific expenses: Superannuation expense		
Defined contribution superannuation expense	355,024	316,874

7 CASH AND CASH EQUIVALENTS

	2023 (\$)	2022 (\$)
Current assets		
Cash on hand	19	44
Cash at bank	2,946,486	1,449,156
Cash on deposit	5,202,112	6,501,739
	8,148,617	7,950,939

8 TRADE AND OTHER RECEIVABLES

	2023 (\$)	2022 (\$)
Current assets		
Trade receivables	2,349,726	569,910
GST receivable	-	28,376
	2,349,726	598,286

9 FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	2023 (\$)	2022 (\$)
Non-current assets		
Units in unlisted unit trusts – at fair value	2,999,948	2,966,906

10 OTHER ASSETS

	2023 (\$)	2022 (\$)
Current assets		
Prepayments	4,206,932	892,081

11 PROPERTY, PLANT AND EQUIPMENT

	2023 (\$)	2022 (\$)
Non-current assets		
Land and buildings - at independent valuation	18,005,740	19,000,000
Less: Accumulated depreciation	(278)	(196,354)
	18,005,462	18,803,646
Plant and equipment - at cost	905,508	867,834
Less: Accumulated depreciation	(714,078)	(650,475)
	191,430	217,359
Fixtures and fittings – at cost	1,746,889	1,746,889
Less: Accumulated depreciation	(1,019,978)	(905,310)
	726,911	841,579
	18,923,803	19,862,584

11 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Reconciliations

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

	LAND AND BUILDINGS (\$)	PLANT AND EQUIPMENT (\$)	FIXTURES AND FITTINGS (\$)	TOTAL (\$)
Balance at 1 July 2022	18,803,646	217,359	841,579	19,862,584
Additions	-	37,673	-	37,673
Revaluation decrements	(622,395)	-	-	(622,395)
Depreciation expense	(175,787)	(63,604)	(114,668)	(354,059)
Balance at 30 June 2023	18,005,464	191,428	726,911	18,923,803

VALUATIONS OF LAND AND BUILDINGS

The basis of the valuation of land and buildings is fair value. The land and buildings were last revalued on 21 August 2023 based on independent assessments by a member of the Australian Property Institute having recent experience in the location and category of land and buildings being valued. Valuations are based on current prices for similar properties in the same location and condition.

12 INTANGIBLES

	2023 (\$)	2022 (\$)
Non-current assets		
Software - at cost	118,014	118,014
Less: Accumulated amortisation	(118,014)	(115,525)
	-	2,489

12 INTANGIBLES (CONTINUED)

Reconciliations

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

	COMPUTER SOFTWARE	TOTAL \$
Balance at 1 July 2022	2,489	2,489
Amortisation expense	(2,489)	(2,489)
Balance at 30 June 2023	-	-

13 TRADE AND OTHER PAYABLES

	2023 (\$)	2022 (\$)
Current liabilities		
Trade payables	768,122	640,360
GST payable	128,989	-
Other payables	395,016	280,742
	1,292,127	921,102

14 EMPLOYEE BENEFITS

	2023 (\$)	2022 (\$)
Current liabilities		
Annual leave	215,574	212,290
Long-service leave	168,876	139,760
	384,450	352,050
Non-current liabilities		
Long-service leave	62,913	59,651
	447,363	411,701

15 CONTRACT LIABILITIES

	2023 (\$)	2022 (\$)
Current liabilities		
Deferred revenue	5,159,530	366,318

16 RESERVES

	2023 (\$)	2022 (\$)
Revaluation surplus reserve	12,532,460	13,154,855

The reserve is used to recognise increments and decrements in the fair value of land and buildings.

17 KEY MANAGEMENT PERSONNEL DISCLOSURES

	2023 (\$)	2022 (\$)
Remuneration		
The aggregate remuneration made to Federal Councillors and other members of key management personnel of the incorporated Association is set out below:		
Aggregate remuneration	952,469	910,705

18 CONTINGENT LIABILITIES

The Association had no contingent liabilities as at 30 June 2023 and 30 June 2022.

19 COMMITMENTS

The Association had commitments totaling \$1,407,059 in relation to the FDI World Dental Congress 2023, allocated for hiring premises at the International Convention Centre Sydney as at 30 June 2023 (2022: nil).

20 RELATED PARTY TRANSACTIONS

Key management personnel

Disclosures relating to key management personnel are set out in Note 17.

Transactions with related parties

The following transactions occurred with related parties:

	2023 (\$)	2022 (\$)
Sale of goods and services		
Administrative fees received from the Australian Dental Health Foundation	179,747	156,124
Administrative fees received from the Australian Dental Research Foundation	68,000	68,125
Other transactions Donation to the Australian Dental Health Foundation	85,124	85,000
Current receivables		
Trade receivables from Australian Dental Health Foundation	23,176	18,792
Trade receivables from Australian Dental Research Foundation	22,231	50,721

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Terms and conditions

All transactions were made on normal commercial terms and conditions and at market rates.

21 FINANCIAL RISK MANAGEMENT

Financial risk management policies

The Association's overall risk management strategy seeks to assist the organisation in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

The Association's financial instruments consist mainly of deposits with banks, long-term managed investments and accounts receivable and payable. The Association does not have any derivative instruments at 30 June 2023.

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

	2023 (\$)	2022 (\$)
Financial assets		
Cash and cash equivalents (Note 7)	8,148,617	7,950,939
Loans and receivables (Note 8)	2,349,726	598,286
Investment in unlisted unit trusts (Note 9)	2,999,948	2,966,906
Total financial assets	13,498,291	11,516,131

	2023 (\$)	2022 (\$)
Financial liabilities		
Financial liabilities at amortised cost: Trade and other payables (Note 13)	1,292,127	921,102
Contract liabilities (Note 15)	5,159,530	366,318
	6,451,657	1,287,420

NET FAIR VALUES

Fair values disclosed in the above table have been determined based on the following methodologies:

- Cash and cash equivalents, trade and other receivables and trade and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for relating to annual leave, which is not considered a financial instrument;
- For listed investments, closing quoted bid prices at the end of the reporting period are used; and
- · Units in unlisted unit trusts are recorded at the market price at the end of the reporting period.

22 EVENTS AFTER THE REPORTING PERIOD

As at date of signing, Federal Council is mindful of the potential material impact of the FDI World Dental Congress 2023 event and will monitor this closely. No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated Association's operations, the results of those operations, or the incorporated Association's state of affairs in future financial years.

23 TRUSTEE LIABILITIES AND RIGHT OF INDEMNITY

The Association acts as trustee of the Australian Dental Health Foundation. No liabilities have been incurred on behalf of that Foundation in the Association's capacity as trustee.

Liabilities incurred on behalf of the Foundation are not recognised in the financial report when it is not probable that the Association will need to meet any of those Foundation liabilities from its own resources. When it is probable that the Association will need to meet some Foundation liabilities, the offsetting right of indemnity and deficiency in the indemnity are disclosed by way of a note to the financial statements.

24 ASSOCIATION DETAILS

The registered office of the Association is:

Australian Dental Association Incorporated Unit 2, 37 Canberra Avenue, Forrest ACT 2603

The principal place of business of the Association is:

Australian Dental Association Incorporated 14 - 16 Chandos Street, St Leonards NSW 2065

Federal Councillors' declaration

30 JUNE 2023

IN THE FEDERAL COUNCILLORS' OPINION:

- the attached financial statements and notes comply with the Australian Accounting Standards Simplified Disclosures, the Associations Incorporation Act 1991 of the Australian Capital Territory and associated regulations;
- the attached financial statements and notes give a true and fair view of the incorporated Association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated Association will be able to pay its debts as and when they become due and payable.

Scott Davis

Vice president

On behalf of the Federal Councillors

Stephen Liew President

17 October

2023



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Independent Auditor's Report to the Members of Australian Dental Association Incorporated

Report on the Audit of the Financial Report

Opinior

We have audited the financial report of Australian Dental Association Incorporated (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Federal Councillors' declaration.

In our opinion, the accompanying financial report of the Association is in accordance with the Associations Incorporation Act 1991 of the Australian Capital Territory, including:

- i) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- ii) complying with Australian Accounting Standards Simplified Disclosures and Associations Incorporation Regulation 1991.

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 Association in accordance with the ethical requirements of the Accounting Professional & 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 Federal Councillors are responsible for the other information. The other information comprises the information in Australian Dental Association Incorporated's annual report for the year ended 30 June 2023, but does not include the financial report and the 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, we conclude that there is a material misstatement of the other information we are required to report that fact. We have nothing to report in this regard.

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Federal Councillors' responsibility for the financial report

The Federal Councillors of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Act 1991 of the Australian Capital Territory and for such internal control as the Federal Councillors 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 Federal Councillors are responsible for assessing the Association'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 Federal Councillors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibility 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 Australian Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Nexia Sydney Audit Pty Ltd

Nexion

Mark Boyle Director

Dated: 17 October 2023



