



VICTORIA

For dentists, by dentists



ADAVB 2022/23

ANNUAL REPORT

The ADAVB is committed to improving the oral health of Victorians and the professional lives of its members.

About

The Australian Dental Association Victorian Branch (ADAVB) is the professional association of Victorian dentists.

We aim

to improve the dental health of all Victorians, promote the highest standards of professional dental care and enhance the professional lives of our members.

We support

and advocate on behalf of dentists to build a stronger voice for our profession and to promote the oral health of Victorians.

We listen

to the concerns of Victorian dentists, monitor the impacts on our profession and focus on the priorities identified by our members.

Our objectives

▶ Encourage

improvement of the oral and general health of the public.

▶ Promote

the art and science of dentistry to support the provision of safe high-quality oral health care for the community.

▶ Establish

and encourage a code of ethics for the observance of members in the conduct of their profession.

▶ Advise

upon, participate in, develop and promote continuing professional development for dentists and others engaged in the practice of dentistry.

▶ Advance

and safeguard the general and social interests of the dental profession.

▶ Further

promote the interests and objectives of the Australian Dental Association, and participate in programs or activities sponsored or administered by that Association.

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President's foreword

Post-COVID

Perhaps the biggest thing that happened in the Presidential year 2022/23 was that there was a significant easing of COVID-19 travel restrictions and no lockdowns. That meant that all regional groups, CPD meetings and socials could finally escape from the Zoom-enforced Brady-bunch format in two-dimension 11-inch screens to real-life engagement. The poor old 2008 XC-70 got 4,249km more on the clock and covered in hail, mud, sand and snow to see as many ADAVB members as I possibly could. Boy it was fun:

*'Cos I've been everywhere, man,
I've been everywhere, man,
'Cross the Vicky state, man;
ADAVB's your mate, man
'Cos I've been everywhere
Been to: South Yarra, City, Brunswick,
Geelong, Botanic Gardens, Ballarat, Kew,
Ballarat (again), Geelong (again), Kew
(again),*

*Kingston Heath, Kooyong,
Bendigo (again), City (again),
Lorne, Bendigo (and again), Glen Iris,
Brighton, Mooroopna, Mildura.....
(With acknowledgement of Geoff
Mack, 1962)*

ADAVB Convention and Exhibition

After a two-year hiatus, the ADAVB Convention returned and was undoubtedly a resounding success. With more than 800 delegates attending over the two days, there had clearly been a resurgence in confidence to attend large-scale events. Special guest panellist Olympian Dr Jana Pittman entertained the audience with harrowing stories of initial success followed by (literally) crippling injury. The in-theatre all-colour photos of her Achilles repair made even the OralMaxFax people in the audience shy away from the big screen. The latter part of her presentation focused on persistence through adversity and how she went

back to medical school to pursue a career in medicine.

The President's Awards Dinner was a real highlight, with awards and recognition going to a huge number of worthy recipients. Master of Ceremonies for the evening was entertainer and activist Craig Reucassel who brought his own unique brand of humour to shine a light on consumer waste and environmental conservation opportunities in commercial settings like dental practices.

Thank you to Jana, Craig and all the presenters who made the event such a success. Thank you too to the CPD team and the CPD Committee chaired by Dr Adam Keyes-Tilley, who made such huge efforts to put the event together.

Public sector enterprise bargaining agreement

The ADAVB recognises that low



remuneration in public sector enterprise bargaining agreements (EBAs) is a major disincentive to work as a public sector dentist. With such a disparity in income compared with their private sector counterparts, the public sector workforce has been shrinking and consequently the patient waiting times for routine care has been trending upwards. This leads to an increase in the complexity of disease and a subsequent increase in cost of care. There are 1,500,000 Victorians who are eligible for public-funded services but the budget provides care for only 220,000 people per annum. The waiting list times have increased to an average of 26 months (June 2022) and injection funding boosts to address this is only an interim band-aid solution, not a resolution.

The ADAVB landed an interim settlement before the caretaker period and the state election in November 2022.

The ADAVB is continuing its enterprise bargaining with the newly elected Andrews Government and the Minister for Health, The Hon. Mary-Ann Thomas. It was a delight to meet with the minister twice over the last year to discuss these public sector EBA issues.

Fluoridation of public water supplies

Fluoride was first added to the drinking

water in Victoria in 1962. Some 70 years on there is still no community fluoridation of water supplies in Heathcote, Mansfield and some other rural Victorian towns. Melbourne water was fluoridated in 1977 and Portland, Nhill, Port Fairy, Barnawartha and Kaniva have naturally occurring fluoride in their drinking water. In 2012, approximately 90% of the Victorian population had fluoridated water. The fluoridation of Victoria's drinking water is regulated by the *Health (Fluoridation) Act 1973* through the Department of Health.

While most Victorians have fluoridated drinking water, many rural towns in Victoria still do not, including parts of Mildura. The ADAVB continues its community water fluoridation campaign for rural communities of more than 1000 people.

Thanks

It has been tough. Well, it's a labour

of love for the organisation and its members. We win some, we lose some. It is those wins, those small moments that make it all worthwhile. When you have a chat with a recent graduate working with a mentor in Ararat. When you sit on a committee and put a program together. When you go to a student ball and see the bright-eyed bushy-tailed students. When you have a meal with a practitioner in the twilight of their career. When you get a call about how to get a practice going... It has all been worth it. But it can't be done solo. It comes with a great team called the ADAVB Council, backed up by CEO Matt Hopcraft, Meaghan Quinn and the entire ADAVB staff. To you, I say thank you. I wish Dr Jonathan Teoh all the best as ADAVB President 2023/24.

A/Prof Warren Shnider
ADAVB President 2022/23



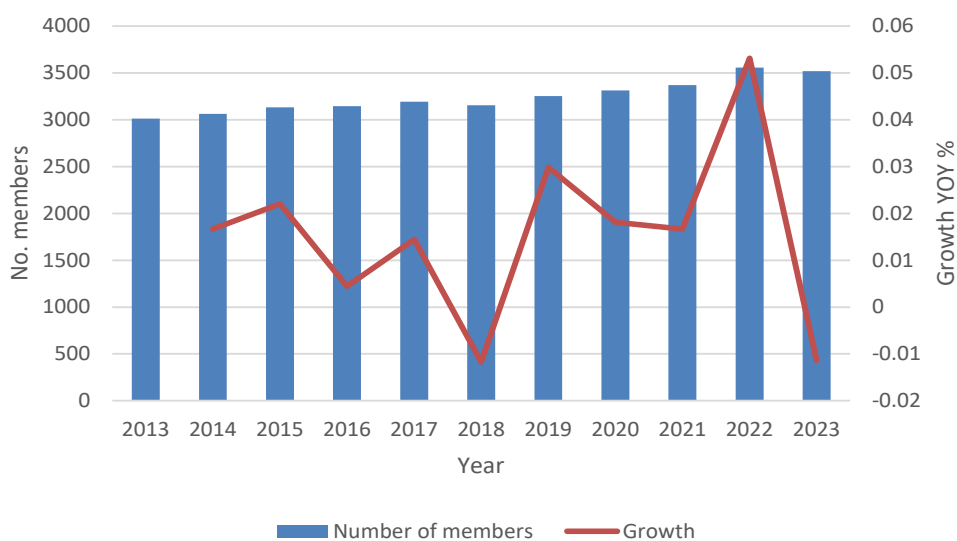
General review

MEMBERSHIP



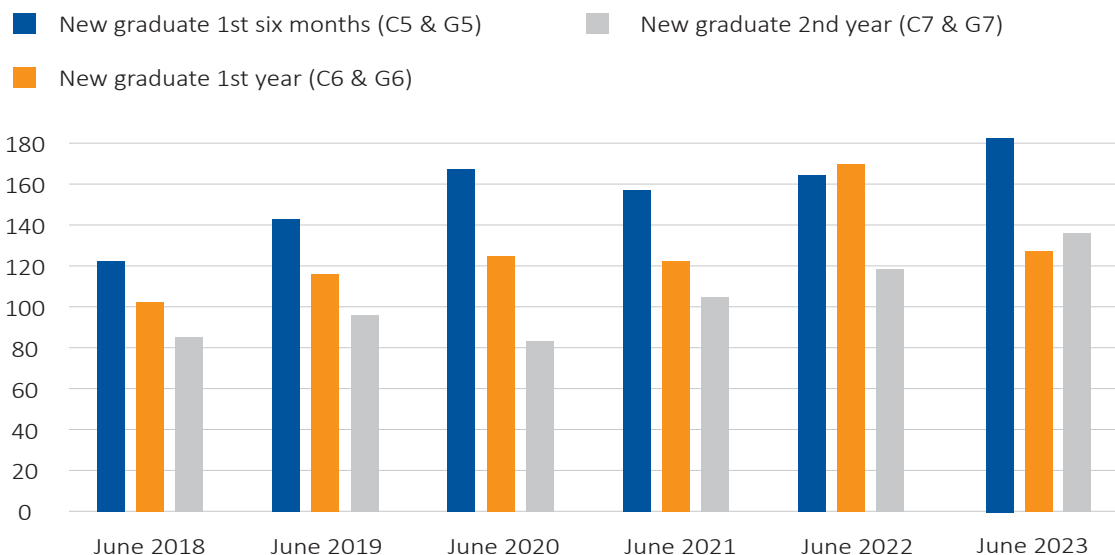
At the end of the 2022/23 financial year, we recorded 3517 members, a growth of 15% over 10 years.

Total number of ADAVB members and growth year on year

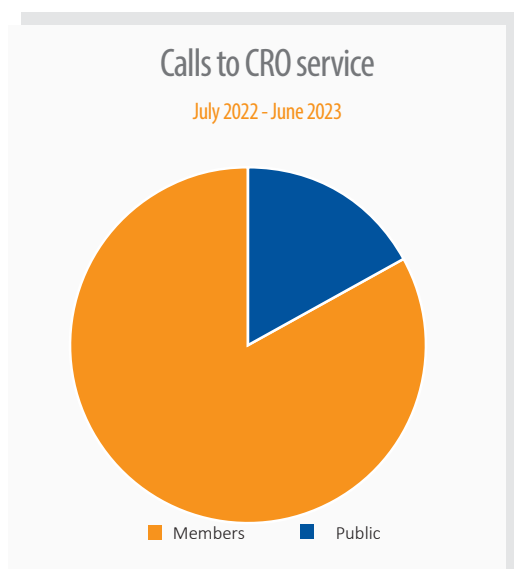


The retention rate and number of recent graduates increased to the highest ever recorded.

Growth in graduate membership



COMMUNITY RELATIONS OFFICER/ PROFESSIONAL CONSULTANT SERVICE



The service received 4015 calls from members and the public.

3279 ADAVB members

736 members of the public

Main enquiry topics were:

- managing complaints
- communication/patient management
- prosthodontics
- orthodontics
- records access/retention

The number of COVID-19-related calls has dropped to **148** compared with **751** the previous year.

The CROs received **71** written patient concerns, with the main topics being:

- endodontics
- orthodontics
- implants

These enquiries and follow-up work were managed by the CRO team.

ADVOCACY AND LEADERSHIP

Our largest advocacy project continues to be the Victorian Enterprise Bargaining Agreements for public sector dentists. A huge amount of ‘organising’ (industrial relations terminology) has been undertaken by the ADAVB in the latest rounds of bargaining to improve wages and conditions for public sector dentists. At the time of writing, our efforts continue in negotiating with the Victorian Government to provide funds to properly resource the sector .

The Policy Advocacy Research and Health (PARH) promotion team has assisted members requiring additional support in understanding their public sector workplace entitlements. It also supports the Victorian Oral Health Alliance meeting with Victorian members of parliament to draw attention to issues in the provision of dental care. We've increased engagement and visibility of the advocacy alliance. Our election requests were heard and accepted by major parties. Of note was the re-establishment of quarterly meetings with the Victorian Health Minister and ministerial advisers, building a strong connection with that department and furthering our aims without needing expensive public campaigns.

A summary of our other activity follows.



Policy



Consolidated internal/administrative policy documents into two workplace manuals for staff and volunteers, creating an Occupational Health and Safety Manual and a Human Resources Manual.



Currently developing appropriate Information and Communication Technology Governance documents, such as a cybersecurity policy.



Meet regularly with representatives of other ADA branches (including the Federal Branch) to discuss policy-related matters.



Refer to the Constitution and Policy Committee’s report for an update on Branch Policy Statements, By-Laws and Rules.



Submissions

The ADAVB contributed to submissions to the Federal Government's Senate Committee inquiry into the access to and provision of dental services in Australia and made submissions on the following:



Australian Commission on Safety and Quality in Health Care consultation on the 'Sustainable Healthcare Module'



Ahpra's 'Draft Data Strategy'



The National Stigma and Discrimination Reduction Strategy



Ahpra's 'Review of accreditation arrangements to prepare for 2024–2029 cycle'



Australian Commission on Safety and Quality in Health Care consultation on 'The Guide'



Ahpra's proposed Interprofessional Collaborative Practice Statement of Intent.

We've consolidated recommendations from the World Health Organization and the Grattan Institute's reports on implementing a tax for sugar sweetened beverages and are advocating for a 20% mixed excise tax.



Research



Collect and analyse data to assist in understanding the changing needs of our members.



Work closely with the eViDent Foundation to promote practice-based research projects and engage with members who are interested in participating in this research.



Health promotion



Meet regularly with the Oral Health Working Group made up of representatives from the other state and national branches, and contribute to the development of Dental Health Week themes.



Maintain stakeholder relationships with other health promoting organisations and continue to support their campaigns. E.g. the Cancer Council's 'Early Detection Saves Lives', the Food for Health Alliance's 'Rethink Sugary Drink' campaigns and more.

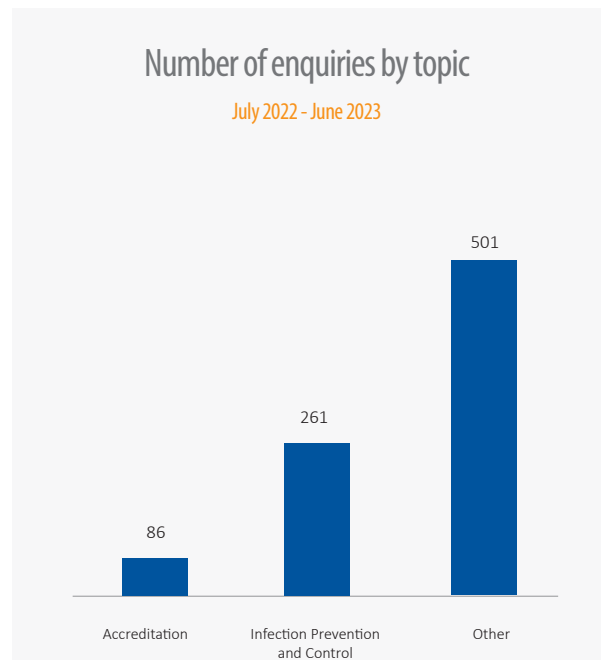
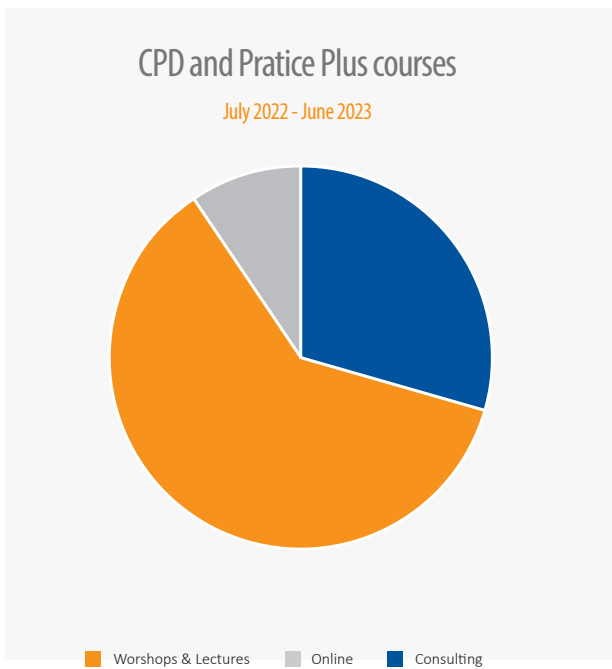
CPD AND PRACTICE PLUS TRAINING

98 workshops, lectures and online recordings were offered

2031 course registrations were received

296 CPD hours available to each member

848 enquiries handled



*Practice Plus training includes infection control, practice accreditation and management training.

ADAVB BOQ Specialist CPD Practice Bursary

Congratulations to **Dr Alistair Steel** from Dental Health Care Associates, who was the successful recipient of the 2022 ADAVB BOQ Specialist Practice CPD Bursary.

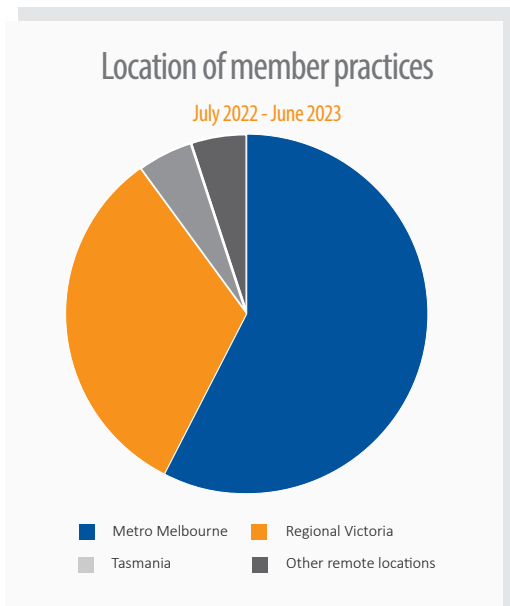
ADAVB BOQ Specialist Recent Graduate Bursary

Congratulations to **Dr Terence Lau** from Sebastopol Dental, who was the successful recipient of the 2022 ADAVB BOQ Specialist Recent Graduate Bursary.

Initiatives

Building stronger connections to member practices.

Practice Plus staff visit a member practice most weeks to deliver infection prevention and control (IPC) continuing professional development (CPD)



CPD doesn't get more personalised than this. Your practice, your equipment and your team!



'The mixture of theory and practice made it a session I was fully immersed in.'

Members can now nominate their practice manager to speak to Practice Plus staff, receive practice-related eDMs and access free practice resources on the ADAVB website.

There are 428 authorised practice managers registered.

Practice Plus has a range of electronic resources to assist members, and save time and the environment. The templates are editable. Visit adavb.org/resources/for-dental-professionals to see how members can save.

Committee reports

Finance, Risk and Audit Committee

The role of the Finance, Risk and Audit Committee (FRAC) is to assist Branch Council in discharging its responsibilities for financial reporting, maintaining a system of internal controls including risk management. Branch Council appoints FRAC, its Chair and Vice Chair annually.

The Branch has maintained a good financial position throughout this year. This result in the presence of the current economic environment reflects the careful approach undertaken by management and the caution of Council. With the market fluctuations the Branch investment portfolio achieved approximately 0.86% return after tax, but the portfolio as a whole remains solid with average annual earnings since inception of 5.8%.

The Branch convention held in the latter half of 2022 proved popular

following COVID restrictions however the higher than expected attendance created similarly higher costs. This type of cost variation and difficulty in predictability remains a challenge in the current economic climate. Despite these challenges the Branch has achieved a budget surplus of approximately \$290,000, due to careful savings and expenditure control.

Non-subscription income which comes from sources, including referral fees, sponsorship, advertising, and rent remain a challenge, and similarly reflect the general experience of members practices with rising costs.

The committee activities in governance review, business costs and savings remain a focus of FRAC. Internal audit activity initiated a review of governance of Continuing Professional Development. The results of this and

recommendations will be considered in the next financial period.

FRAC met four times during the year and initiated a review of the governance of CPD activities, the results and recommendations are due in the new financial year

I would like to thank the members of the committee with particular thanks to our external member Ms Sophie Valkan with her valuable insights, and to staff for the valuable contribution to the committee over the last 12 months. A special thank you also to Dr Eric Macgee for his input of many years as he steps down from the committee.

Dr Mark Bowman
Chair

Benevolent Fund Advisory Board

The Benevolent Fund Advisory Board (Member Assistance Program), A/Prof John Matthews AM (Chair), Dr Ann Goodrich and Dr Greg Tilley, together with the ADAVB Immediate Past President and Council Representative, is pleased to present the Benevolent Fund report.

During the last financial year, the Board did not receive any request for

assistance.

The Fund is an essential aspect of the ADAVB's care of its members, and the trustees in turn encourage all members to donate annually. Members are reminded that the Member Assistance Program (MAP) is another responsibility of the Fund, underlining the need for both sources of finance – ADAVB revenue and the generosity of

members – to retain a safe margin.

The Fund's financial position is incorporated in the Statement of Profit and Loss of Other Comprehensive Income in the Annual Report.

Dr John Matthews AM
Chair

Vale

The deaths of the following members during the period July 2022 to June 2023 are recorded with sadness. Our sincere condolences to their families.

Dr Herb Hammer, Dr Rhys Herbert Milner, Dr Roger K Newbury and A/Prof Sajeev Koshy OAM

Community Relations and Professional Consultant Service

This year I can finally say that our member Community Relations Officer/ Professional Consultant (CRO/PC) service has approached something like normality compared with the recent past. Along with the rest of the world, we are in our new phase where we are living with COVID, and have not been subjected to the tumultuous and rapid response changes that were needed in 2020 and 2021.

As Manager, I was asked to undertake a review of the CRO/PC service and ensure that consistency and quality were still being met – this return to ‘business as usual’ was an appropriate time to do so. Assessing our operational needs and staffing circumstances, namely retirement from practice and other professional activities, means we are mostly able to cover the roster from within the permanent team. In addition, no one was travelling so no long holidays needed to be covered!

Over the past few years, we had relied on our stable of locums to cover the roster for planned and unplanned CRO absences, but given the changes in the permanent team, the decision was made to put the locum position into ‘sleeper mode’ and, if operationally required, reactivate it in future. I would like to take this opportunity to extend thanks to both Dr Tony Robertson and Dr Ross Green for their contributions to members while acting in the locum role. Their reputations and profile in the profession, along with their extensive experience, have meant that the CRO service has remained a valuable service.

The CRO/PC team continues to work in the hybrid model but does meet face

to face on a regular basis at the office. There have been some staff changes at Guild, which have necessitated collaborative meetings with the new claims staff, based in Sydney, to ensure the ADAVB continues with the high standard of claims management. It is not often understood by members that by our Constitution, where we refer to the ADAVB professional insurance (PI) scheme, we have the ability and responsibility to keep a high degree of ownership of the PI offer the ADAVB makes each year. We are, to some extent, round pegs in square holes as there is no other indemnity scheme nor association that we know of that has the same level of integration and involvement of ADAVB members’ peers in the claims process. New claims staff at Guild are on a learning curve when they start, as we are different – and thanks to the previous work of Council, our authorisation to work within the agreement we have means that this input is honoured.

There are indications that due to the Australian Prudential Regulation Authority (Apra) regulations coming out of the former Royal Commission into Banking and Financial Services, of which insurers are part, there may need to be some review of how the CRO/PC service is conducted. But with nothing firm at this time, it is difficult to predict what, if any, impact this will have. Perhaps in the next annual report there will be some clarification to convey.

Looking back on the past year, we have begun, like so many other professions, to feel more stable in our work environment, and at the ADAVB the nature of complaints and claims

seems to be returning to those of a non-pandemic world. Practice Plus has again been a great support for us and the members, and I thank the Practice Plus team.

Although I do so annually, I cannot thank the other CRO/PCs enough – it is truly a team effort to keep delivering for members. Again, in particular, I would like to thank Ms Maria Omizzolo, our Administrative Officer, for providing all the background support and collation of material we need to do the job, keeping an eye on how things progress and identifying areas in which we can improve our member service.

Dr Eryn Agnew

Community Relations Manager/
Professional Consultant

Standing committee reports

Constitution and Policy Committee

The primary role of the Constitution and Policy Committee is to advise Council on matters related to the ADAVB Rules, By-Laws and Policy Statements.

During 2022/23, the Constitution and Policy Committee was extremely active and made recommendations resulting in the following outcomes.

By-Laws:

- By-Law 6.1 – Committees – administrative changes
- By-Law 7 – Affiliation – administrative changes
- By-Law 8 – Membership – administrative changes and membership category changes
- By-Law 9 – Recognition of Members – administrative changes
- By-Law 10 – Branch Indemnity Scheme – administrative changes
- By-Law 11 – Branch Councillors – administrative changes

The Committee reviews ADAVB Policy Statements as part of a regular cycle of review and in response to changing circumstances. Committee recommendations resulted in several of the following policy statements being amended by Council:

- BPS 02.04 – Sponsorships and Partnerships
- BPS 03.10 – Volunteering

The following Administrative Branch Policy Statements were also reviewed and some recommendations were made:

- ABPS 03.07 – Records Management
- ABPS 04.01 – CROs/PCs

The Committee reviewed a draft version of the organisation's nascent cyber policy. It was decided that more work would be needed to complete that policy. It will be presented again to the Committee in CPC2-23.

The Committee is currently in the process of enacting the removal of

the Executive Committee and has reviewed the Constitution, By-Laws, and Powers and Delegations Register to make such a change possible. In place of the Executive Committee, a new committee, the Remuneration and Appointments Committee, will be established, which will take on the work of the Executive Committee not given to Council. The outcome of this review will be presented to Council and the wider membership after CPC2-23.

The Committee reviewed the recommended updates to the Powers and Delegations Register and made further suggestions.

I would like to thank the Committee members, and Ms Maree Horseman and Mr Andreas Mikulcic for their contribution to the Committee's activities.

A/Prof Neil Hewson
Chair

Continuing Professional Development Committee

The Continuing Professional Development (CPD) Committee plans the annual CPD programs for dentists and dental staff of all ages and levels of experience. There are more than 50 CPD courses available annually in a variety of learning formats, including live lectures, workshops, panel discussions, virtual presentations and recordings.

CPD highlights

- 2022 Convention at the Melbourne Convention Centre allowed many of us to meet in person, after missing out in 2020. There were over 1,200 registrations, the scientific program had 33 topics bundled into three speciality domains and the new structure was well received. Many attendees also enjoyed visiting over 130 dental supply exhibitors.

- ADAVB's CPD program at ADX Melbourne was another successful large-scale event with 54 presenters lecturing on 71 topics. The program sold out prior to the start of ADX.
- New CPD topics with new presenters, such as the therapeutic use of botulinum toxin and intraoral dermal fillers have been over subscribed.

CPD Committee and CPD unit

The Committee is made up of 12 members. There is a mix of general practice dentists in the private and public sectors, specialist dentists and representatives from the Recent Graduates and Students Committee. The wealth of experience and knowledge of the Committee members help design a broad range of CPD courses to support members at all stages in their careers.

The Committee is supported by the professional team in the CPD Unit who work tirelessly in coordinating all aspects of the courses. As Chair, I am thrilled to be working with the Committee and staff. I thank everyone involved for their contributions and wonderful work towards this significant membership service.

The Committee will start planning the programs for the 2024 CPD program and Convention soon. There will be more collaborative CPD events with ADAVB specialist affiliates. We look forward to seeing you at next year's Convention and at any of the CPD events in the new financial year.

Dr Adam Keyes-Tilley
Chair

Defence Advisory Committee

The main role of the Defence Advisory Committee is to provide advice on clinical and other dental-related matters to the ADAVB's professional indemnity insurer and solicitors.

In 2022/23, the main activities of the Committee included the following:

- Bi-monthly meetings to discuss new cases and the status of existing cases. Often clinical input is provided by individual Committee members as requested by the legal team.
- Published articles in the *Victorian Dentist* on developments in the dento-legal area, explaining

member's obligations, and the current problems associated with new and existing laws and trends such as health fund audits, Medicare and dental corporates.

- Contacted certain members to counsel them on their behaviour and, where necessary, arranged for them to obtain extra clinical teaching to improve their skills.

The Committee is concerned about the numbers of cases of members undertaking treatment beyond their level of expertise. This can lead to poor outcomes and unpleasant legal redress, which does not reflect well on the dental profession.

A big thank you to the Committee members Dr Greg Barton, Dr Igor Cernavin, Dr David Curnow, Dr Chris Sanzaro, Dr Gabriella Ward, Dr Susan Wise and Dr Paul Wright; Ms Christie Boucher from Guild Insurance; Ms Kellie Dell'Oro from Meridian Lawyers; and Ms Caroline Rubira and Ms Talisa Juracich from K&L Gates, who volunteer their time for the benefit of our members. We also thank staff member Maria Omizzolo for her support and keeping us on the straight and narrow.

Dr Kip Homewood
Chair

Disputes and Ethics Committee

The Dispute and Ethics Committee (DEC)'s objectives are:

- to conduct investigations into disputes and ethical complaints in accordance with Rules 103 and 104, and By-Laws 2 and 3
- to make recommendations to Council regarding the implementation of By-Laws 2 and 3
- to deal with any matters referred to the Disputes and Ethics Committee by the Council.

Anyone notifying the ADAVB of a potential dispute or ethical matter breaching the above Rules or By-Laws,

is sent a letter that clearly sets out procedures, timelines and the limits of potential penalties that the ADAVB can impose.

The Committee supports ADAVB's efforts to have a system following the principles of natural justice. The ADAVB is indebted to all experienced disputes and ethics panel members who volunteer their time to professionally and confidentially attempt to resolve these difficult and often distressing issues.

One matter was considered during 2022/23, and a Disputes and Ethics Panel was convened. The Panel found no substantiation for a breach of the Code of Ethics had occurred.

Council resolutions on all disputes and ethics matters are reported in the ADAVB's *Victorian Dentist*. No parties are identified. The reports aim to prevent members from finding themselves involved in similar situations by alerting them to the type of disputes that have recently occurred.

The Committee met on 10 May 2023 to review processes (including documentation) and functions of the Committee.

Dr Andrew Barnes
Chair

Professional Provident Superannuation Fund Policy Advisory Committee

The Committee met once during 2022/2023, to perform its key functions:

- Representing the interests of members of the PPS Fund
- Providing advice to ADAVB Council on matters relating to the operation of the Fund and other superannuation-related matters.

This year, the Committee moved from meeting quarterly to annually, while still receiving quarterly updates from IOOF. The committee focused on promoting the relationships with the

service providers of the Fund. The aim for the coming year is to encourage the administrative and investment entities to maintain high standards and accountability, for the ongoing benefit of its members.

The Committee continues to observe the superannuation fund operations through the long-standing relationships with Moneywise and IOOF.

There were productive discussions across a wide range of superannuation issues.

The Committee is open to expressions of interest from potential new members. Current members are Dr Robert De Poi (Chair), Dr Bruce Taylor, Dr Greg Morris, Dr Andrei Locke and Dr Sean O'Callaghan.

On behalf of the Committee, I extend my thanks and appreciation to Mr Tim Cutler, and acknowledge his dedicated service as Chair of the Committee since 2005.

Dr Robert De Poi
Chair

Oral Health Committee

The role of the Oral Health Committee (OHC) is to promote oral health and the prevention of oral diseases to consumers, members and other stakeholders.

The main focus of 2022/23 was re-establishing our connection to stakeholders after several years of disruption.

The main activities in 2022/23 were:

- creating a Caring for your teeth consumer fact sheet on cosmetic dentistry
- reviewing and updating oral health fact sheets on the Better Health Channel website (the mouth ulcers fact sheet continues to be the most viewed resource maintained by the ADAVB, with more than 519,000 views globally in 2022)
- sponsoring and producing a podcast in collaboration with the Australian Diabetes Educators Association. This is available

in an ongoing capacity for diabetes educators' continuing professional development

- preparing articles:
 - o for the ADA's new consumer website, *teeth.org.au*
 - o on dental myths and cosmetic dentistry for *Go Healthier* magazine
 - o on diabetes and oral health for the Diabetes Victoria e-newsletter
- providing volunteers and support for the ADAVB's presence at the Melbourne Pregnancy, Baby and Children's Expo. This event facilitates direct engagement with thousands of expectant parents and young families
- providing content for the ADAVB's Caring for your kids' teeth consumer Facebook page
- facilitating a social media takeover of the ADAVB Instagram account to increase awareness of Dental Health Week 2022.

I'd like to thank our Committee members for volunteering their time and expertise, including Dental Health Services Victoria and Australian Dental and Oral Health Therapists' Association representatives. The Committee would like to thank Ms Sonia Georgiades for her long-term assistance and welcome Dr Katy Theodore. The Committee thanks others who kindly volunteer their time to help with the ADAVB's oral health promotion activities.

Dr Samantha Lew

Chair

Public Dentistry Committee

The role of the Public Dentistry Committee (PDC) is to advise the ADAVB on public dental policy, hospital and community dental needs, report on public dentists' employment conditions and enhance engagement with public sector members.

The PDC's focus in 2022/23 was to assist the ADAVB to prepare for Enterprise Bargaining Agreement (EBA) negotiations for public sector dentists and specialists. The agreements expired on 30 June 2022.

The Association elected to take a 12-month extension to that agreement and recommenced bargaining again this year. It is hoped that a new agreement will be forthcoming.

Over the year, the PDC's activities included:

- providing feedback on the impact of the pandemic on public sector dentistry
- supporting the ADAVB and Professionals Australia to prepare for EBA negotiations for public

sector dentists and dental specialists

- supporting advocacy for remuneration for dental specialists in training
- assisting with the collection of public sector workforce/agency data to better understand who we are representing and where they are working
- reporting on agencies' experience with the school dental van program (Smile Squad) roll out, which was delayed by the pandemic
- updating and reviewing content for members, such as the public dentists benefits fliers
- providing comment for the ADAVB and Victorian Oral Health Alliance's submissions for the Federal Senate's inquiry into the provision of dental services
- providing comment on recent legislative changes such as child safe standards and industrial relations reforms.

I thank all Committee members for their time, valuable contributions and the extra hours committed. I also thank Ms Sonia Georgiades and Mr Andreas Mikulcic for patiently guiding the Committee while providing wonderful support, and Dr Katy Theodore for her substantial EBA advocacy work.

A/Prof Rachel Martin
Chair

Recent Graduates and Students Committee

The aim of the Recent Graduates and Students Committee (RGSC) is to support students and recent graduates who are transitioning into early stages of their dental career.

In 2022/23, the Committee concentrated on facilitating the transition from dental students to dental practitioners, and helped them navigate the early stages of their careers.

The RGSC focused on promoting:

- the ADAVB groups
- continuing professional development (CPD) packages for recent graduates, which include a mix of online courses, webinars and in-person workshops designed to help

recent graduates stay up to date with the latest developments in the profession and to build their professional skills

- social CPD events, such as the lawn bowls event scheduled for late 2023
- the final-year program that was spearheaded by Peter Ho.

RGSC members organised a successful cocktail night at Melbourne Public, which capped off an even more successful ADAVB Convention. We had one of the largest post-COVID turnouts, with well over 200 people in attendance. The event was a great opportunity for networking and socialising after a year filled with lockdowns.

The Committee also helped organise the final-year program, which was initiated by one of our Committee members, Peter Ho. The program consisted of a three-part series with online and face-to-face workshops held in late 2022 to help final-year students get job-ready. The turnout and enthusiasm from final-year students were remarkable, and there are plans to continue the series in future years.

Dr Jhai Manogaran and Dr Shradha Verma
Co-Chairs



Sports and Social Committee

The primary role of the Sports and Social Committee is to coordinate various sporting and social events throughout the year for our members to enjoy a break from work and network with each other. Thanks to the organisational efforts of ADAVB staff and a dedicated committee, we present sporting events like two golf days (in autumn and spring) and a tennis day in summer. We occasionally offer events such as a flyfishing weekend, as well as social activities including an annual member dinner at leading Melbourne restaurants.

The focus for 2023/24 will be to maintain our current agenda and from time to time, consider other

activities and events.

A major highlight for 2022/23 was that we were primarily back to full strength, as we emerged from the COVID-19 haze and stagnation. All events were well subscribed and attended by members, and we are most grateful for sponsorship from companies including Guild Insurance, the Bongiorno Group, BOQ Specialist and One Dental. Their generosity allows us to keep the participation fee to a reasonable level for members.

Dr Stuart Cran
Chair



Third Party Committee

The Third Party Committee (TPC) monitors and advises on third-party influences in dentistry, including health funds, corporate dental chains, healthcare provider booking services and government funding agencies.

The TPC's focus in 2022/23 was on members' and consumers' experiences with third parties in a changing environment.

The main activities in the last year were:

- reviewing members' health fund issues, providing advice and making recommendations to the ADA for further action

- reviewing the process by which the ADAVB collects health fund incident reports
- preparing dental tourism advisory resources
- committing to the maintenance of a strong presence on the forum, Peer, to respond quickly to concerns raised on that website.

The TPC recognises that health funds have a major influence in private dentistry. We closely monitor health fund behaviours and consumer trends. The Committee will continue to help members and consumers impacted and to support the ADA in its advocacy activities.

I thank TPC members for offering their time and expertise, and give special thanks to Ms Sonia Georgiades and Mr Andreas Mikulcic for their roles in the work of the TPC. I'd also like to especially acknowledge Ms Sonia Georgiades, who has resigned from the ADAVB, for her many years of outstanding service and contribution as TPC executive officer.

Dr John Chen
Chair

External representative report

Henry Forman Atkinson Dental Museum

Over the last 12 months, The Henry Forman Atkinson Dental Museum engaged with students and the community on line and within the museum.

A video entitled 'Champions of innovation and prevention in dental care' was produced, with Head of Melbourne Dental School Professor Alastair Sloan interviewing Professor Eric Reynolds and Professor Julie Satur about two major turning points in innovation and prevention in dental care. These were Reynolds development of tooth mousse and the emergence of the role of dental therapists more than 50 years ago.

A major addition to the Henry Forman Atkinson Dental Museum was an early X-Ray machine gifted by Dr David Spall. The Ritter Dental X-Ray machine was an innovative dental X-Ray machine introduced in 1920, which was one of the first used in Australia. It greatly facilitated the use of X-Rays in dentistry and improved diagnosis of dental problems. This was a very significant addition to the collection and is now on display for all to see. It's a great tribute to the contribution of our donors.

The Melbourne Dental School has a great tradition of acknowledging the contribution of the Heads of School through the commissioning of their portraits. The unveiling of the portrait

of Professor Mike Morgan, past Head of the Dental School by artist Tom Alberts took place in the Geoffrey Willey lecture theatre in October 2022. This joins the important series of portraits of Deans and Head of School. Mike Morgan was announced as the new Honorary Curator of the Henry Forman Atkinson Dental Museum, following the great tradition of service in this era shown by Henry Forman Atkinson and Neville Regan.

Importantly, the ADA archive database is now part of the overall Henry Forman Atkinson Dental Museum database, Vernon and is shared through The University of Melbourne website. This provides enhanced access to the ADA collection and links the history of the ADA and the University. A treasure hunt with students through the Medicine, Dentistry and Health Sciences browser was held in March 2023 attracting traffic of 4,576,152 over 22 days, a 34.8% increase.

The Henry Forman Atkinson Dental Museum has worked closely with the ADAVB to install a new display at the ADA head office, which features objects from the Henry Forman Atkinson Museum collection. This highlights the rich history of dentistry.

The Henry Forman Atkinson Dental Museum participated in The University of Melbourne Open Day in August

and Reunion weekend in November 2022, which invited alumni back to the University. It also played a part in welcoming students to the University during orientation week in March 2023. Tours were conducted including for visiting international students from the Universitas Airlangga Indonesia and the University of Puthisastra, Cambodia.

Dr Jacqueline Healy

Director, Museums
Faculty of Medicine, Dentistry and Health Sciences

AUSTRALIAN DENTAL ASSOCIATION
VICTORIAN BRANCH INCORPORATED
AND ITS CONTROLLED ENTITY

**FINANCIAL
STATEMENTS
IN THE YEAR
ENDED
30 JUNE 2023**

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Consolidated 2023 \$	Consolidated 2022 \$
Continuing operations	2	4,767,042	4,067,793
Finance income		306,402	330,963
Staffing and related expenses		(2,616,787)	(2,584,897)
Meetings, functions and events		(703,820)	(217,481)
Administration expenses		(757,517)	(767,002)
Depreciation expense	3	(294,168)	(304,996)
Other expenses		(357,155)	(151,296)
Surplus before income tax		343,997	373,084
Income tax expense	4	-	-
Surplus for the year		343,997	373,084
Other comprehensive income			
Equity instruments at fair value through other comprehensive income – fair value changes		349,474	(822,717)
Total comprehensive profit/(loss) for the year		693,471	(449,633)
Surplus/(Deficit) attributable to:			
Members of the entity		693,471	(449,633)
Surplus/(Deficit) for the year		693,471	(449,633)
Total comprehensive profit/(loss) attributable to:			
Members of the entity		693,471	(449,633)
Total comprehensive profit/(loss) for the year		693,471	(449,633)

The accompanying notes form part of these financial statements.

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Note	Consolidated 2023 \$	Consolidated 2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	2,352,951	3,392,048
Trade and other receivables	8	492,050	527,046
Other current assets		19,647	78,852
TOTAL CURRENT ASSETS		2,864,648	3,997,946
NON-CURRENT ASSETS			
Financial assets	9	6,832,980	6,240,243
Property, plant and equipment	11	3,797,644	3,972,384
Right of use	11	40,199	33,914
TOTAL NON-CURRENT ASSETS		10,670,823	10,246,541
TOTAL ASSETS		13,535,471	14,244,487
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	2,106,795	3,429,689
Employee benefits	13	484,118	564,392
TOTAL CURRENT LIABILITIES		2,590,913	3,994,081
NON-CURRENT LIABILITIES			
Employee benefits	13	74,569	75,270
Lease liabilities	15	37,324	35,942
TOTAL NON-CURRENT LIABILITIES		111,893	111,212
TOTAL LIABILITIES		2,702,806	4,105,293
NET ASSETS		10,832,665	10,139,194
EQUITY			
Reserves	14	217,070	132,404
Retained earnings		10,615,595	10,271,598
TOTAL EQUITY		10,832,665	10,139,194

The accompanying notes form part of these financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	Retained Earnings	Fair Value Reserve of Financial	Total
Consolidated	\$	\$	\$
Balance at 1 July 2021	9,879,438	709,389	10,588,827
Surplus for the year	373,084		373,084
Other comprehensive income		(841,793)	(841,793)
Total comprehensive income for the year	392,160	(841,793)	(449,633)
Balance at 30 June 2022	10,271,598	(132,404)	10,139,194
Balance at 1 July 2022	10,271,598	(132,404)	10,139,194
Surplus for the year	343,977		343,997
Other comprehensive income		349,474	349,474
Total comprehensive income for the year	343,997	343,997	693,471
Balance at 30 June 2023	10,615,595	217,070	10,832,665

The accompanying notes form part of these financial statements.

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Consolidated 2023 \$	Consolidated 2022 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members & customers		5,278,742	4,400,564
Payments to suppliers and employees		(6,256,647)	(2,729,190)
Finance income		306,402	330,963
Interest paid		-	-
Income tax paid		-	-
Net cash provided by operating activities	<i>17(b)</i>	(671,503)	2,002,337
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		392,870	967,213
Purchase of investments		(636,133)	(2,426,799)
Purchase of plant and equipment		(148,050)	(115,965)
Proceeds from sale of investments		22,337	-
Net cash provided by/(used in) investing activities		(368,976)	(1,575,551)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from lease		1,382	(15,671)
Net cashflows provided by/(used in) financing activities		(1,382)	(15,671)
Net increase/(decrease) in cash and cash equivalents		(1,039,097)	411,115
Cash and cash equivalents at beginning of financial year		3,392,048	2,980,933
Net cash and cash equivalents	<i>7&17(a)</i>	2,352,951	3,392,048

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. GENERAL INFORMATION

The financial statements cover Australian Dental Association Victorian Branch Incorporated ('ADAVB') as an individual entity and ADAVB and its controlled entity as a consolidated entity. ADAVB is an incorporated association in Victoria, incorporated under the Associations Incorporation Reform Act 2012 (Victoria). These general purpose financial statements have been prepared in accordance with Australian Accounting Standards, and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB), and comply with other requirements of the law.

The financial statements comprise the consolidated financial statements of Australian Dental Association Victorian Branch Incorporated ('ADAVB') and the entity it controls (together the Group). For the purposes of preparing the consolidated financial statements, ADAVB is a not-for-profit entity.

The presentation currency used in these financial statements is Australian dollars (\$). Amounts in these financial statements are in Australian dollars unless otherwise noted. These financial statements are prepared to the nearest dollar under *ASIC CORPORATIONS (ROUNDING IN FINANCIAL/DIRECTORS' REPORTS) INSTRUMENT 2016/191* and *ASIC Corporations (Amendment) Instrument 2022/519*, unless otherwise indicated.

ADAVB does not have 'public accountability' as defined in AASB 1053 *Application of Tiers of Australian Accounting Standards and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards*.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those standards as modified by AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities ('AASB 1060')* and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

INFORMATION ABOUT ADAVB

Australian Dental Association Victorian Branch Incorporated ('ADAVB') is incorporated under the *Associations Incorporation Reform Act 2012 (Victoria)*.

The addresses of its registered office and principal place of business are as follows:

Registered office	Principal place of business
Level 3	Level 3
10 Yarra Street	10 Yarra Street
South Yarra Vic 3141	South Yarra Vic 3141
Australia	Australia

The nature of ADAVB's operations and its principal activities are member services and advocacies on behalf of all dentists in Victoria.

GOING CONCERN BASIS

When preparing financial statements, the management of the Group makes an assessment of the Group's ability to continue as a going concern. An entity is a going concern unless management either intends to liquidate the entity or cease operations, or has no realistic alternative but to do so. In assessing whether the going concern basis is appropriate, the Group's management takes into account all available information about the future, which is at least, but is not limited to twelve months from the reporting date.

2. CHANGES IN ACCOUNTING POLICIES AND CHANGES IN ESTIMATES

The Group previously prepared general purpose financial statements under Tier 2 – Reduced Disclosure Requirements. There were no transition adjustments other than a few disclosure changes on the adoption of AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

The Group applied Accounting Standard AASB 2020-9 *Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments*.

Australian Accounting Standards set out accounting policies that AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

3. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, which are described in Note 1, the directors of the Group are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

REVENUE RECOGNITION

In making their judgement, the directors consider the detailed criteria of the recognition of revenue as set out in AASB 15 *Revenue from Contracts with Customers* and, in particular whether the Group has fulfilled its performance obligations as the triggering point of revenue recognition.

BUSINESS MODEL ASSESSMENT

Classification and measurement of financial assets depends on the results of the 'solely payments of principal and interest' (SPPI) and the business model test. The Group determines the business model at a level that reflects how groups of financial assets are managed together to achieve a particular business objective. The assessment includes judgement reflecting all relevant evidence including how the performance of the assets is evaluated and their performance measured, the risks that affect the performance of the assets and how these are managed and how the managers of the assets are compensated. The Group monitors financial assets measured at amortised cost or fair value through other comprehensive income that are derecognised prior to their maturity to understand the reason for their disposal and whether the reasons are consistent with the objective of the business for which the asset was held. Monitoring is part of the Group's continuous assessment of whether the business model for which the remaining financial assets are held continues to be appropriate and if it is not appropriate whether there has been a change in business model and so a prospective change to the classification of those assets. No such changes were required during the periods presented.

SIGNIFICANT INCREASE IN CREDIT RISK

In monitoring expected credit losses, the Group takes into account qualitative and quantitative reasonable and supportable forward looking information. No occurrence of significant increase in credit risk during the periods presented.

CONTROL OVER EVIDENT FOUNDATION LTD

ADAVB has 100% control over eviDent Foundation Ltd, these financial statements are prepared as consolidated financial statements in accordance with AASB 10 *Consolidated Financial Statements*.

KEY SOURCES OF ESTIMATION UNCERTAINTY

FAIR VALUE MEASUREMENTS AND VALUATION PROCESSES

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period. That may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: =

Some of the Group's assets and liabilities are measured at fair value for financial reporting purposes. The directors of the Group has set up the Finance Risk and Audit Committee ('FRAC'), to determine the appropriate valuation techniques and inputs for fair value measurements in conjunction with professional investment house. In estimating the fair value of an asset or liability, the Group uses market-observable data to the extent it is available. Where level 1 inputs are not available, the Group engages third party qualified valuers to perform the valuation. The FRAC works closely with the qualified valuers to establish the appropriate valuation techniques and inputs to the model. The FRAC reports the findings to the board of directors of the Group every quarter to explain the cause of fluctuations in the fair value of the assets and liabilities. (also see Note 1 (e))

IMPAIRMENT ASSESSMENT

In assessing the impairment of the strata title the Group held, the Group has engaged professional valuer to determine the carrying amount of the strata title, as to the Right-of-use, the directors have made the assumption based on current market condition, based on the professional valuation and current market condition, it is reasonably concluded that the carrying amount will not exceed the recoverable amount and there have been no impairment at the time the financial statements are prepared. (also see Note 1 (d))

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) CHANGES IN ACCOUNTING POLICIES

The consolidated entity has no change in accounting policies during the period.

(b) Principles of Consolidation

A controlled entity is any entity ADAVB has the power to control the financial and operating policies of an entity so as to obtain benefits from its activities.

Details of the controlled entity are contained in Note 10 to the financial statements. The controlled entity has a June financial year end.

(c) Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited outside profit or loss when the tax relates to items that are recognised outside profit or loss.

Deferred tax assets and liabilities are ascertained based on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets also result where amounts have been fully expensed but future tax deductions are available. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates enacted or substantively enacted at the end of the reporting period. Their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investments in subsidiaries, branches, associates and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where a legally enforceable right of set-off exists, the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Property, Plant and Equipment

Each class of property plant and equipment is carried at cost net of any accumulated depreciation and impairment losses.

The cost of plant and equipment constructed within the consolidated entity includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the economic entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings are depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

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

Class of fixed asset	Depreciation rates
Freehold Buildings	3.00%
Furniture and equipment	4% to 40%

The assets' residual values and useful lives are reviewed, and adjusted prospectively if appropriate, at each reporting date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains

or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

Impairment of Property, Plant and Equipment

An impairment loss is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use. The Group owns the strata title of level 3, 10 Yarra Street South Yarra Vic 3141. The Group's management has been monitoring the market closely to identify if any indicator of impairment. Based on commercial property market data, the demand in owner occupier and investor demand for strata assets are still strong, the Group's strata title was valued at \$6.45 million by Colliers International. As at 30 June 2022 the carrying amount of the strata title is \$3.78 million which is below its market based recoverable amount, also ADAVB is in the process of securing another commercial tenant.

Based on the above and information at hand, ADAVB management has not seen impairment indicators under AASB 136.

(e) Financial instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the consolidated entity becomes a party to the contractual provisions of the financial instruments, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value.

Classification and Subsequent Measurement of Financial Assets

Final assets are subsequently measured at fair value through profit or loss, fair value through other comprehensive income or amortised cost.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items.

Classifications are determined by both i) the entity's business model for managing the financial asset and ii) the contractual cash flow characteristics of the financial asset.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Financial instruments (continued)

Categories of financial assets under AASB 9

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows,
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Group's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

Equity instruments at fair value through other comprehensive income (Equity FVOCI)

Investments in equity instruments that are not held for trading are eligible for an irrevocable election at inception to be measured at FVOCI. Under Equity FVOCI, subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to profit or loss. Dividends from these investments continue to be recorded as other income within the profit or loss unless they clearly represent return of capital. This category includes equity securities that were previously classified as 'available-for-sale' under AASB 139.

Impairment of Financial assets

AASB 9's impairment requirements use more forward-looking information to recognise expected credit losses- the 'expected credit losses (ECL) model'. Instruments within the scope of the new requirements includes loans and other debt-type financial assets measured at amortised cost and FVOCI and trade receivables. The Group considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

Trade and other receivables

The consolidated entity makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the consolidated entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses. The consolidated entity assesses impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due. As at reporting date, the Group assesses whether there is significant increases in credit risk on the trade and other receivables on a case by case basis, especially after the contractual amounts payable are 30 past due, unless there is strong indicator in place of a guaranteed recovery, an amount equal to the life time expected losses is established as a loss allowance.

Categories of financial assets previously under AASB 139

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition: • loans and receivables • financial assets at fair value through profit or loss (FVPL) • Held-to-maturity (HTM) investments • Available-for-sale financial assets

All financial assets except for those at fair value through profit or loss (FVPL) are subject to review for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below. All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of trade receivables which is presented within other expenses.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Financial instruments (continued)

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment.

Held-to-maturity (HTM) investments

HTM investments are non-derivative financial assets with fixed or determinable payments and fixed maturity other than loans and receivables. Investments are classified as HTM if the Group has the intention and ability to hold them until maturity. The Group currently holds long term deposits designated into this category. Held-to-maturity (HTM) investments are measured subsequently at amortised cost using the effective interest method.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they designated are designated as such by management. They comprise investments in the equity of other entities when there is neither a fixed maturity nor fixed or determinable payments.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Classification and measurement of financial liabilities

The accounting for financial liabilities remains largely unchanged from AASB 139 and the consolidated entity's liabilities were not impacted by the adoption of AASB 9. The consolidated entity's financial liabilities include trade and other payables. Such financial liabilities are initially measured at fair value and are subsequently measured at amortised cost using the effective interest method.

Initial Recognition and Measurement

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

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured either at fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Impairment of Assets

At each reporting date, the association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

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

(g) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred. Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(h) Employee Benefits

Provision is made for employee entitlement benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include wages and salaries, annual and long service leave. Liabilities arising in respect of wages, salaries, annual leave and any other employee entitlements expected to be settled within twelve months of the reporting date are measured at their nominal amounts.

Employee entitlement expenses and revenues arising in respect of the following categories:

- Wages and salaries
- Non-monetary benefits
- Annual leave
- Long service leave.

Other types of employee entitlements are charged against the surplus on a net basis in their respective categories.

(i) Cash and Cash Equivalents

Cash and short-term deposits in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less. For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Revenue from the provision of membership subscriptions is recognised in the membership year to which it relates but on a receipted basis.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

Going concern

Amid the rising rents and energy prices and the multiple rises of interest rates from RBA, FY2023 has seen some recovery in the financial markets, ADAVB's investment portfolio has crawled back to \$6.4million market value compare with \$5.9million a year ago, the portfolio has delivered some positive return after expenses.

The renewal for FY24 has seen 1386 members paid the subscription at the end of the financial year, which accounted to approximately 43% of membership FY24 Budget. The consolidated entity balance sheet is still robust with nil debt at year end, and there are no known major changes in its operation in the coming twelve months, as such it is reasonable for the directors to consider the consolidated entity still at relatively strong financial position at present, and the economic uncertainty is not expected to impact on the consolidated entity to such extent of its ability to continue to operate.

As such the directors have prepared the financial report on the basis that the consolidated entity is a going concern i.e., that there are reasonable grounds to believe that in the coming twelve months the entity will be able to pay its debts and meet its financial obligations as and when they become due and payable.

(k) Goods and Services Tax (GST)

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

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(l) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(m) Critical Accounting Estimates and Judgments

The Council evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the consolidated entity.

Key estimates — Impairment of non-financial assets

The consolidated entity assesses impairment at each reporting date by evaluating conditions specific to the economic entity that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. No impairment losses have been recognised for the year ended 30 June 2023.

(n) Adoption of New and Revised Accounting Standards

During the current year, the consolidated entity has adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

New Accounting Standards for Application in Future Periods

Standards and Interpretations in issue not yet adopted

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

Standard/Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending	Nature of change
AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates	1 January 2023	30 June 2023	This Standard amends: (a) AASB 7 Financial Instruments: Disclosures (August 2015); (b) AASB 101 Presentation of Financial Statements (July 2015); (c) AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors (August 2015); (d) AASB 134 Interim Financial Reporting (August 2015); and (e) AASB Practice Statement 2 Making Materiality Judgements (December 2017); as a consequence of the issuance by the International Accounting Standards Board in February 2021 of the following International Financial Reporting Standards: (f) Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2); and (g) Definition of Accounting Estimates (Amendments to IAS 8).

The association has undertaken an assessment of these standards and there will be no material impact on the transactions and balances in the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated 2023 \$	Consolidated 2022 \$
NOTE 2: REVENUE FROM CONTINUING OPERATION		
Revenue		
- Subscriptions	2,634,956	2,522,152
- Meetings, functions and events	892,617	254,185
- Commission received and administration fees	913,356	1,040,944
- Other income	326,113	250,512
	4,767,042	4,067,793

Explicit Contracts	Contract Value (excl GST)	Performance Obligation Met Recognition	Invoices/ Accruals	Carried fwd	FY2023 Revenue	FY2022 Revenue	Cumulative under AA SB15
ADAT	66,566	66,566	66,566	-	66,566	57,497	124,064
Bongiorno	40,000	40,000	40,000	-	40,000	30,000	70,000
BOQ	71,818	71,818	71,818	-	71,818	73,364	145,182
Guild	671,290	671,290	671,290	-	671,290	815,333	1,486,623
Moneywise	20,000	8,250	13,000	(4,750)	8,250	17,000	25,250
MW Partners	-	-	-	-	-	-	-
Oracle	11,318	8,909	8,909	-	8,909	6,182	15,091
PSA/VMIA	27,455	27,455	27,455	-	27,455	35,636	63,091
Stryker	25,000	19,068	19,068	-	19,068	5,932	25,000
Wakelin	-	-	-	-	-	-	0
Total	933,447	913,356	918,106	(4,750)	913,356	1,040,944	1,954,300

Recognition timing of the above contracts at the time when the performance obligation is met. (details refer to note 1 (a)).

Implicit Contracts	Contract value (excl GST)	Performance Obligation Met Recognition	Invoices/ Accruals	Carried fwd	FY2023 Revenue	FY2022 Revenue	Cumulative under AA SB15
Membership subscription	2,634,956	2,634,956	2,634,956	-	2,634,956	2,287,652	2,328,723
Meeting	892,617	892,617	892,617	-	892,617	254,185	440,217
Other	326,113	326,113	326,113	-	326,113	485,012	507,938
Total	3,853,686	3,853,686	3,853,686	-	3,853,686	3,026,850	3,276,878

Recognition timing of the above implicit contracts at the time when the booking is made, events eventuate or other mutually agreed timing (details refer to note 1 (a)).

	FY2023 Revenue	FY2022 Revenue
Revenue Recognition under AASB 15	4,767,042	4,067,793

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated 2023 \$	Consolidated 2022 \$
NOTE 3: SURPLUS/(DEFICIT) FOR THE YEAR		
Expenses:		
Employee benefits	2,616,787	2,584,897
Depreciation:		
Freehold buildings	200,642	200,642
Plant and equipment	83,610	88,239
Right of use assets	9,916	16,115
	294,168	304,996
	2023	2022
	\$	\$
NOTE 4: INCOME TAX EXPENSE		
(a) The Component of the tax expense comprised:		
- Current tax	(147,773)	(103,302)
- Deferred tax	(22,823)	(15,640)
	(124,950)	(118,942)
(b) The prima facie tax on surplus/(deficit) before tax is reconciled to the income tax expense as follows:		
Prima facie income tax payable on surplus/(deficit) before tax at 25% (2021:26%)	85,999	93,271
Add/(Less):		
Tax effect of:		
- Non-assessable income	(994,059)	(819,767)
- Non-deductible expenses	760,287	623,194
- Unused tax losses not recognised	124,950	103,302
- Deferred tax assets	22,823	-
Income tax expense recognised in profit or loss	-	-
NOTE 5: KEY MANAGEMENT PERSONNEL REMUNERATION		
	Short-Term Benefits \$	Short-Term Benefits \$
2023 Total compensation	539,957	503,714

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated 2023 \$	Consolidated 2022 \$
NOTE 6: AUDITOR'S REMUNERATION		
Remuneration of the auditor of the consolidated entity for:		
- Auditing or reviewing the financial report	31,125	21,060
- Taxation services	4,900	4,500
	36,025	25,560
	2023 \$	2022 \$

NOTE 7: CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents	2,352,951	3,392,048
	2,352,951	3,392,048

The effective interest rate on short-term bank deposits was 1.88% (2022: 0.1%)

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows

Cash on hand	-	-
Cash at bank	2,150,630	3,392,048
Term deposits	202,321	-
	2,352,951	3,392,048

	2023 \$	2022 \$
--	--------------------	--------------------

NOTE 8: TRADE AND OTHER RECEIVABLES

Current

Other debtors	433,424	461,907
Newsletter debtors	27,295	31,082
Provision for impairment of receivables	(1,650)	(4,660)
	459,070	488,329
GST input credit	31,730	38,717
	490,800	527,046

Collateral held as security

No collateral is held as security for any of the trade and other receivable balances.

Financial assets at amortised cost

	2023 \$	2022 \$
Trade and other receivables:		
- Total Current	488,329	488,329
- Total Non-Current	-	-
	488,329	488,329

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated 2023 \$	Consolidated 2022 \$
NOTE 9: OTHER FINANCIAL ASSETS		
Non-current		
Financial assets at fair value through OCI	6,832,980	6,240,243
	6,832,980	6,240,243

NOTE 10: INTEREST IN SUBSIDIARY

	Country of Incorporation	Percentage Owned*	
		2023 %	2022 %
<i>Parent Entity</i>			
Australian Dental Association Victorian Branch Incorporated ('ADAVB')	Australia		
<i>Subsidiaries of ADAVB</i>			
eviDent Foundation Ltd	Australia	100%	100%

* Percentage owned refers to voting power in proportion to membership

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated 2023 \$	Consolidated 2022 \$
NOTE 11: PROPERTY, PLANT AND EQUIPMENT		
<i>Owned</i>		
Buildings		
At cost	5,090,400	5,090,400
Less accumulated depreciation	(2,108,274)	(1,955,562)
	<u>2,982,126</u>	<u>3,134,838</u>
Building Improvements		
At cost	1,198,257	1,198,257
Less accumulated depreciation	(596,681)	(548,751)
	<u>601,576</u>	<u>649,506</u>
Furniture and Equipment		
At cost	1,559,185	1,449,155
Less accumulated depreciation	(1,345,243)	(1,261,100)
	<u>213,942</u>	<u>188,055</u>
Right of Use		
At cost	49,582	80,647
Less accumulated depreciation	(9,383)	(46,748)
	<u>40,199</u>	<u>33,899</u>
Total Property, Plant and Equipment	<u><u>3,837,843</u></u>	<u><u>4,006,298</u></u>

(a) *Movements in Carrying Amounts*

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the year.

Consolidated entity 2022	Buildings	Building Improvements	Furniture and Equipment	Right of Use	Total
	\$	\$	\$	\$	\$
Written down value at beginning of the year	3,134,838	649,506	188,055	33,899	4,006,298
Additions	-	-	109,497	38,563	148,050
Disposals	-	-		(22,337)	(22,337)
Depreciation expense	(152,712)	(47,930)	(88,610)	(9,916)	(294,168)
Written down value at end of year	<u>2,982,126</u>	<u>601,576</u>	<u>213,942</u>	<u>40,199</u>	<u>3,837,843</u>

Consolidated entity 2022	Buildings	Building Improvements	Furniture and Equipment	Right of Use	Total
	\$	\$	\$	\$	\$
Written down value at beginning of the year	3,287,550	697,436	160,753	49,590	4,195,329
Additions	-	-	115,540	424	115,965
Disposals	-	-		-	-
Depreciation expense	(152,712)	(47,930)	(88,238)	(16,115)	(304,995)
Written down value at end of year	<u>3,134,838</u>	<u>649,506</u>	<u>188,055</u>	<u>33,899</u>	<u>4,006,298</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated 2023 \$	Consolidated 2022 \$
NOTE 12: TRADE AND OTHER PAYABLES		
Current		
Trade payable	316,380	317,070
Subscriptions in advance	1,190,781	1,096,472
Other financial liabilities	441,889	1,564,879
Fees/Grants received in advance	120,921	394,683
Sundry creditors and accruals	66,824	56,585
	<u>2,106,795</u>	<u>3,429,689</u>
(a) <i>Financial liabilities at amortised cost classified as trade and other payables</i>		
Trade and other payables:		
- Total Current	2,106,795	3,429,689
- Total Non-Current	-	-
	<u>2,106,795</u>	<u>3,429,689</u>
Less: Amounts received in advance	(1,628,851)	(1,840,730)
Total financial liabilities as trade and other payables	<u>477,944</u>	<u>1,588,959</u>

(b) *Fair value:*

The fair values of assets and liabilities, the fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form.

The aggregate fair values and carrying amounts of the Company's financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to the financial statements.

	2023 \$		2022 \$	
	Amortised cost	OCI	Amortised cost	OCI
Financial Assets				
Cash	2,352,951	-	3,392,048	-
Trade and other receivables	492,050	-	527,046	-
Financial assets	-	7,079,122	-	6,240,243
Other assets	19,647	-	78,852	-
	<u>2,864,648</u>	<u>7,079,122</u>	<u>3,997,946</u>	<u>6,240,243</u>
Financial Liabilities				
Trade and other payables	2,106,795	-	3,429,689	-
Financial liabilities	558,687	-	639,662	-
Other liabilities (lease liabilities)	37,324	-	35,942	-
	<u>2,702,806</u>	<u>-</u>	<u>4,105,293</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 13: PROVISIONS

	Consolidated 2023 \$	Consolidated 2022 \$
Analysis of Employee Provisions		
Current	484,117	564,392
Non-Current	74,570	75,270
	558,687	639,663

A provision has been recognised for employee entitlements relating to annual leave and long service leave. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on historical data. The measurement and recognition criteria relating to employee benefits have been included in Note 1 to this report.

NOTE 14: RESERVES

(a) Fair value reserve of Financial assets through OCI

Fair value reserve of Financial assets through OCI comprises gains and losses relating to equity securities.

(b) Available for sale Financial Assets Reserve (prior year)

Available for sale Financial assets reserve comprises gains or losses relating to other types of financial assets.

NOTE 15: LEASE

Leasing commitments:

Leased Equipment	Lease Term	Leased Sum	Interest Paid	Principal Repayment	Future Lease Payments
Canon Printer & Copier	Jan 2023- Dec 2027	38,538	626	(3,568)	34,970
Franking Machine	Aug 2019- Jul 2024	11,044	185	(8,690)	2,354
Total		49,582	811	(12,258)	37,324

Leased sum including annual CPI increase.

Lease:

As at the end of financial year, the consolidated entity is yet so secure a tenant.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated 2023 \$	Consolidated 2022 \$
	<hr/>	<hr/>
NOTE 16: RELATED PARTIES		
Parent entity		
ADAVB is the parent entity, refer to note 22.		
Subsidiaries		
Interests in subsidiaries are set out in note 10.		
The Victorian Branch of the Australian Dental Association Incorporated ('ADA') collects subscriptions from members of which a proportion is remitted to the ADA.		
ADA Inc. Membership Subscription	2,581,166	2,239,411
	<hr/> <hr/>	<hr/> <hr/>

The following ADAVB Councillors are also ADA Councillors: Dr. A J Barnes, A/Prof. N Hewson and Dr S Liew.

NOTE 17: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows

Cash and cash equivalents	2,352,951	3,392,048
	<hr/> <hr/>	<hr/> <hr/>

(b) Reconciliation of cash flow from operations with surplus/(deficit) for the year

Surplus/(deficit) for the year	343,997	392,160
Depreciation	294,168	304,996
Changes in assets and liabilities:		
Decrease in trade & other receivables	34,996	(74,008)
Decrease in prepayments	59,205	(30,854)
(Decrease) in trade payables	(1,258,100)	1,348,477
Decrease in provisions	(145,769)	61,566
Net cash from operating activities	<hr/> <hr/> (671,503)	<hr/> <hr/> 2,002,336

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 18: FINANCIAL RISK MANAGEMENT

Financial Instruments measured at fair value

The financial instruments recognised at fair value in the statement of financial position have been analysed and classified using a fair value hierarchy reflecting the significance of the inputs used in making the measurements. The fair value hierarchy consists of the following levels:

- (i) quoted prices in active markets for identical assets or liabilities (Level 1);
- (ii) inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices) (Level 2); and
- (iii) inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3).

				30 June 2023
Consolidated Entity	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
Financial assets				
Financial assets fair value through OCI	6,832,980			6,832,980
30 June 2022				
Consolidated Entity	Level 1	Level 2	Level 3	Total
	\$	\$	\$	\$
Financial assets				
Financial assets fair value through OCI	6,240,243			6,240,243

Building and Improvements

Buildings and improvements are carried at cost net of any accumulated depreciation and impairment losses. At the end of each reporting period, the Council and Finance Risk and Audit Committee review the independent Valuation to determine whether impairment has occurred.

NOTE 19: EVENTS AFTER THE REPORTING DATE

No matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the consolidated entity and the parent entity.

NOTE 20: CONTINGENT LIABILITIES

At reporting date there are no contingent liabilities.

NOTE 21: ASSOCIATION DETAILS

The registered office and principal place of business of the association and its related entity is:

Level 3, 10 Yarra Street
South Yarra Victoria 3141

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE 22. PARENT ENTITY INFORMATION

Set out below is the supplementary information about the parent entity.

Statement of profit or loss and other comprehensive income

	Parent	
	2023	2022
	\$	\$
Surplus after income tax	283,736	179,179
Total comprehensive income	<u>632,715</u>	<u>(822,717)</u>

Statement of financial position

	Parent	
	2023	2022
	\$	\$
Total current assets	2,441,291	3,864,500
Total assets	<u>13,066,838</u>	<u>13,836,117</u>
Total current liabilities	2,587,741	3,990,416
Total liabilities	<u>2,699,634</u>	<u>4,101,628</u>
Equity		
Reserves	235,651	(113,328)
Retained profits	<u>10,131,553</u>	<u>9,847,817</u>
Total equity	<u><u>10,367,204</u></u>	<u><u>9,734,489</u></u>

Contingent liabilities

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

Capital commitments - Property, plant and equipment

The parent entity had no capital commitments for property, plant and equipment as at 30 June 2023 and 30 June 2022.

Significant accounting policies

The accounting policies of the parent entity are consistent with those of the consolidated entity, as disclosed in note 1, except for the following:

- Investments in subsidiaries are accounted for at cost, less any impairment, in the parent entity.
- Investments in associates are accounted for at cost, less any impairment, in the parent entity.
- Dividends received from subsidiaries are recognised as other income by the parent entity and its receipt may be an indicator of an impairment of the investment.

STATEMENT BY THE MEMBERS OF THE COUNCIL

In the opinion of the Council the financial statements and notes, as set out on pages 24 to 46:

1. Presents a true and fair view of the financial position of the Australian Dental Association Victorian Branch Incorporated and the economic entity as at 30 June 2023 and of their performance for the year ended on that date in accordance with Australian Accounting Standards Reduced Disclosure Requirements (Including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the Australian Dental Association Victorian Branch Incorporated will be able to pay its debts as and when they become due and payable.

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



Dr Jonathan Teoh
President



Dr Mark Bowman
Chair, Finance Risk and Audit Committee

Dated 4 September 2023

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

I, Matthew Hopcraft, being the person in charge of the preparation of the accompanying financial statements of the Australian Dental Association Victorian Branch Incorporated, being the Statement of Profit or Loss and Other Comprehensive Income and Statement of Financial Position of the Australian Dental Association Victorian Branch Incorporated for the year ended 30 June 2023 state that to the best of my knowledge and belief the financial statements present a true and fair view of the financial position the Australian Dental Association Victorian Branch Incorporated and the economic entity as at 30 June 2023 and their results for the year ended 30 June 2023.

A handwritten signature in blue ink that reads "Matt Hopcraft". The signature is written in a cursive, slightly stylized font.

Clinical A/Prof Matthew Hopcraft
Chief Executive Officer

Dated 4 September 2023

Independent Auditor's Report

To the Members of Australian Dental Association Victorian Branch Incorporated

Opinion

We have audited the financial report of Australian Dental Association Victorian Branch Incorporated (the Association) and its controlled entity (the Group), which comprises the consolidated statement of financial position as at 30 June 2023, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by the Council Members.

In our opinion the accompanying consolidated financial report of Australia Dental Association Victorian Branch Incorporated has been prepared in accordance with *Associations Incorporation Reform Act 2012*, including:

- (a) giving a true and fair view of the Group's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards – Simplified Disclosures and the *Associations Incorporation Reform Act 2012*.

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 Group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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.

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The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately-owned organisation and/or its subsidiaries.

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Other Information

The council are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly 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 this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of the directors for the financial report

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

In preparing the financial report, the council 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 directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The council are responsible for overseeing the Association's financial reporting process.

Auditor's responsibility for the audit if the financial report

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

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

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

modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

Crowe Audit Australia

Crowe Audit Australia



Gordon Robertson

Partner

12 September 2023

Melbourne

2022/23 Council members



A/Prof Warren Shnider

President
BDS (Melb) FRACDS
(SND) FICD



Dr Andrew Heredia

Executive Councillor
DSc (Melb)



Dr Angelo Pacella

Councillor
BSc BDS (Melb) FPFA



Dr Jonathan Teoh

Vice President
BDS (Melb) MPH (Melb)



A/Prof Neil Hewson

Councillor, Honour and
Awards Committee Chair
BSc (Hons) (Monash),
BDS (Melb), HonDDSc
(Melb), LDS (Vic), FADI,
FICD, FPFA



Dr Emily Pow

Councillor
BDS



Dr Andrew J Barnes

Councillor, Disputes and
Ethics Committee Chair
BDS (Melb)



Dr Stephen Liew

Federal Executive Councillor
- ADA President
BDS (Mel), FPFA, FADI,
MAICD, FICD



Dr Conny Qian

Councillor
BDS



Dr Mark Bowman

Councillor,
Finance, Risk and Audit
Committee Vice Chair
BDS (Melb), FADI, FICD



Dr Linton Nash

Councillor
MDS (NUS), MOrthRCSEd,
GDipDent (Giffith)



Dr Gitika Sanghvi

Councillor, Federal
Councillor
BDS (Melb)



Dr David J Curnow

Councillor
BDS (Melb) FADI FICD



Dr Carolyn Ng

Councillor
BDS Hons (Melb),
DClinDent (Ortho)
Syd, MRACDS (Ortho)
- RACDS, MOrth RCSEd -
Edinburgh



Dr Jeremy Sternson

Immediate Past President
BDS (Melb), FRACDS, FADI,
FPFA, FICD, MAICD



Dr Andrew Gikas

Councillor,
Federal Executive
Councillor
BDS (Melb) FADI FPFA
FICD



Dr Devin Ong

Councillor
BDS (Melb) MDS (Ortho)
MOrthRCSEd

2022/23 FRAC and standing committees

Constitution & Policy Committee

A/Prof N Hewson (C)
Dr M Bowman (VC)
Dr C Callahan
Dr L Nash
Dr A Gikas
A/Prof W Shnider (ex-officio)

Continuing Professional Development Committee

Dr A Keyes-Tilley (C)
Dr C Jovanovic (VC)
Dr B Lim
Dr A Bryan
Dr P Ho (RG&SC Rep) (appointed November 2022)
Dr S Verma (RG&SC Rep)
Dr A Solomon (resigned August 2022)
Dr W Atteya
Dr J Savage (resigned July 2022)
A/Prof P Zimet
Dr T Surace
Dr M Silva (resigned May 2023)
Dr N Phung
Dr J Teoh (PR)
Dr J Sternson (PR)
Dr C Qian (Alt PR)
A/Prof W Shnider (ex-officio)

Defence Advisory Committee

Dr C Homewood (C)
Dr G Barton (VC)
Dr P Wright
Dr I Cernavin
Dr D Curnow
Dr G Ward
Dr S Wise
Dr C Sanzaro (ADATB Rep)

Disputes & Ethics Committee

Dr A Barnes (C) (appointed Chair December 2022)

Dr M Bowman (VC) (appointed Vice Chair December 2022)
Dr A Gikas (resigned November 2022)
Dr G Morris
Dr F Wardlaw
Dr W Shnider
Dr T Stolz
Dr Gitika Sanghvi
Dr Conny Qian

Finance Risk & Audit Committee

Dr M Bowman (C)
Dr J Teoh (VC) (appointed Chair July 2022)
Dr E Pow
Dr E Magee (resigned May 2023)
Dr A Heredia
Dr J Rerksirathai
Dr F Wardlaw
Ms S Valkan (appointed August 2022)

Honours & Awards Committee

A/Prof N Hewson (C)
Dr A Barnes
Dr J Cherry
Dr G Burt
Dr G Sanghvi

Oral Health Committee

Dr S Lew (C)
Dr L Liu (VC)
Dr J Fernando (resigned as Chair February 2023)
Dr G D'Mello
Dr B Cheng (resigned March 2023)
Dr M Tsai
Dr C Fu (resigned May 2023)
Dr G Rodriguez-Ortiz (resigned March 2023)
Dr E Chen
Dr V Phan

Ms N Tran (ADOHTA)
Dr M Tam (DHSV)
Dr A Heredia (PR)
Dr G Sanghvi (Alt PR)

Professional Provident Fund Policy Advisory Committee

Dr R De Poi (C)
Dr T Cutler (resigned November 2022)
Dr G Morris
A/Prof B Taylor
Dr A Locke
Dr S O'Callaghan (appointed December 2022)

Public Dentistry Committee

A/Prof R Martin (C)
Dr E Zhang (VC)
Dr A Khominsky
Dr S Ibrahim (resigned June 2023)
Dr B Lim
Dr U Ravindran (resigned July 2022)
Dr J Wang (resigned April 2023)
Dr N Phung (appointed July 2022)
Dr J Teoh (VC) (PR)
Dr W Shnider (Alt PR)

Recent Graduates & Students Committee

Dr J Manogaran (CC)
Dr S Verma (CC)
Dr R Tran (VCC)
Dr M Tran (VCC)
Dr B Lim (resigned December 2022)
Dr A Bryan (resigned December 2022)
Dr I Bessell (appointed January 2023)
Dr A Lau (appointed January 2023)
Dr R Zaki (resigned March

2023)
Ms S Shacklock (resigned January 2023)
Mr P Ho
Dr E Turner (resigned December 2022)
Mr H Leung
Mr J Ky (appointed March 2023)
Ms R Yang (appointed February 2023)
Ms C Teng (appointed February 2023)
Mr K Tran (resigned March 2023)
Dr E Pow (PR)
Dr C Qian (Alt PR)

Sports & Social Committee

Dr S Cran (C)
Dr B Moore (VC)
Dr L Wordsworth
Dr T Chan
Dr J Sternson
Dr T Probert (resigned February 2023)
Dr A Gubbins
Dr D Del Rio
Dr K Karunasena (appointed February 2023)
Dr K Herrera (appointed February 2023)
Dr G Sanghvi (PR)
Dr D Ong (Alt PR)

Third Party Committee

Dr J X R Chen (C)
Dr B Shearn (VC)
Dr D Brown
Dr G Fast
Dr G Morris
Dr T Probert (resigned June 2023)
Dr S Jeyaratnam
Dr C Yew
Dr C Ng
Dr A Pacella (PR)
Dr D Curnow (Alt PR)

(C) Chair (CC) Co-Chair (VC) Vice Chair (VCC) Vice Co-Chair (PR) President's Representative (Alt PR) Alternative President's Representative (RG&SC) Recent Graduates & Students Committee (ADOHTA) Australian Dental & Oral Health Therapists' Association (DHSV) Dental Health Services Victoria

2022/23 Council and Executive Committee meeting attendance

	Council		Executive Committee	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Dr Jeremy Sternson	9	5	3	3
A/Prof Warren Shnider	9	9	3	3
Dr Jonathan Teoh	9	9	3	3
Dr Andrew Heredia	9	9	3	3
Dr Carolyn Ng	9	8	3	3
Dr Angelo Pacella	9	7		
Dr Gitika Sanghvi	9	8		
Dr Andrew Gikas	9	8		
A/Prof Neil Hewson	9	9		
Dr Stephen Liew	9	7		
Dr Andrew Barnes	9	6		
Dr Mark Bowman	9	7		
Dr David Curnow	9	9		
Dr Linton Nash	9	8		
Dr Devin Ong	9	8		
Dr Emily Pow	9	7		
Dr Conny Qian	9	8		

2022/23 ADAVB awards and staff

Honorary Life Members

1959	Prof W J Tuckfield
1959	Dr F A Aird
1959	W S Wilkinson
1959	Dr J M Lewis
1961	Dr R M Gillies
1961	Dr H R Cash
1962	Dr G Finlay MM
1968	Prof A B P Amies CMG
1969	Dr K T Adamson CMG
1975	Dr J M Wark CBE
1977	Dr D F Spring OBE
1979	Dr C R Newbury CBE
1980	Dr B G H Drysdale OAM
1984	Dr E W Kings OBE
1984	Dr S G Kings AM
1989	Dr R G Hardham
1990	Dr S C Warneke AM
1991	A/Prof J Harcourt OAM
1992	Dr F T Widdop AM
1995	Dr B E Taylor
1998	Dr R K Newbury
1998	Dr L G O'Brien AO
1999	Dr P R Finch
2000	Dr P W Field
2000	Dr D S Houghton
2001	A/Prof N D Hewson
2005	A/Prof J E Matthews AM
2010	Dr G D Condon AM
2020	Dr D J Curnow
2021	Dr A Barnes
2022	Dr M D Bowman

Award for Distinguished Service

1985	Mrs E K Valmont (ADAVB staff)
1986	Dr R I Gillies
1987	Mr S Jensen (ADIA member)
1988	Prof E Storey ED
1988	Dr L R A Williams
1988	Dr P R Finch
1989	Dr M M Sullivan
1989	Dr W E Chalmers
1990	Dr V C Amerena PSM.RFD.
1990	Dr D C Loader
1992	Mrs E L Feiner (ADAVB staff)
1994	Dr R H Milner
1995	Dr A E Cattermole
1998	Mr P A Rashleigh (Defence lawyer)
1999	Dr R M Cook AM

1999	Prof M J Tyas AM
1999	A/Prof R K Hall OAM
2000	Dr G R Dickinson
2000	Mr S Hutton, OAM (Dental technician)
2000	A/Prof R D Story AM RFD
2001	Dr D A Behrend
2001	Dr D J Hurley
2001	Dr R W King AM
2002	Dr P M Johansen
2002	Dr J A Isaacs MBE
2003	Dr A J Burns
2003	Dr M B Burns OAM
2003	Mr I Crawford (ADIA member)
2004	Mr G L Pearson OAM (ADAVB CEO)
2006	Dr G Knight
2006	Dr J Locke
2007	A/Prof G Quail OAM
2008	A/Prof A Heggie
2008	Dr A Parker OAM
2008	Mr D Wiesenfeld
2009	Dr D Curnow
2011	Emeritus Prof L Brearley Messer AM
2011	Dr S Cottrell
2012	Mr E Mourant
2013	Dr E Crawford AM
2013	Laureate Prof E Reynolds AO
2013	Dr D Lawry
2014	Dr J Boucher AM
2014	Dr C Callahan
2015	Dr M Bowman
2015	Dr R Green
2015	Dr G Morris
2016	Prof D Manton
2017	Dr G Burt
2017	Dr S Chen
2017	A/Prof J Shand
2020	A/Prof N Kilpatrick
2020	Dr J Graham
2020	Prof M Woods
2021	Dr V Hardi
2021	Dr A Robertson
2022	Dr E Agnew
2022	Dr J Cherry
2023	Dr B Cvetkovic
2023	Dr G Farmer
2023	Dr F Wardlaw
2023	Dr G Clausen

Dentistry Achievement Award

1998	Dr J A M Robertson AM
1999	Dr B Feiglin
2002	Dr G Dickinson
2002	A/Prof B Levant
2002	Dr C R Newbury CBE
2002	Dr G R Oakley AM
2002	Prof E Storey ED
2003	Dr B G H Drysdale OAM
2003	Dr S C Warneke AM
2004	Dr A Lawrence
2004	Dr P Zimet
2004	Dr J Rattray
2004	Dr D Highfield
2005	Dr P Dalgliesh
2005	Dr P Wong
2007	Dr G Nervo
2008	A/Prof N D Hewson
2008	Dr S Koshy OAM
2008	Dr A M J Roseman
2009	Mr W J Besly
2009	Dr D J Whelan
2010	Dr G Bowell
2010	Dr D Goldsmith
2010	Dr S Orme
2011	Dr G Fowler
2012	Dr R Goldberg OAM
2012	Dr S Tan
2012	Dr A Dickinson OAM
2013	Dr D Bailey
2013	Dr R Bastiaan AM, RFD
2013	Prof M Morgan
2014	Dr N Cochrane
2014	Dr T Collett
2014	Dr B Creighton
2016	A/Prof J Brownbill
2016	Dr L Wordsworth
2017	Mr G Dimitralis
2017	Dr M Hall
2020	Dr I Cernavin
2020	Dr A Coveney
2021	Dr S Zaks
2022	Dr M Borromeo
2022	Dr E Magee
2022	Dr B Sokel
2022	Dr M Stacey
2022	Dr P Waltham
2023	Dr C Reid

2023 Dr L Cracknell

ADAVB staff

A/Prof M Hopcraft Chief Executive Officer
Dr E Agnew Community Relations
Manager/Professional
Consultant
Ms A Aldridge Communications Manager
Ms Y Bachtiar Receptionist
Ms B Baulch Membership & Engagement
Manager
Ms A Brown Practice Plus Consultant
Ms A Chan Communications and
Events Coordinator (appointed
February 2023)
Ms I Chaudhary Practice Plus Coordinator
(contract ceased January 2023)
Dr S D'Adamo Community Relations
Officer/Professional
Consultant
Ms S Georgiades Policy and Health Promotion
Officer (resigned July 2022)
Dr R Green Community Relations
Officer/Professional
Consultant (Locum) (employment
ended November 2022)
Ms O Hermoni CPD Coordinator
Ms M Horseman Senior Administrative
Assistant (resigned April 2023)
Ms E Hou Finance Manager
Ms C Kaur CPD and Training Manager
Dr L Konidaris Community Relations
Officer/Professional
Consultant
Ms A Lane Practice Plus Coordinator
Ms S Ljaskevic Communications and
Marketing Manager
(resigned March 2023)
Ms T Lupus Membership Marketing
Officer (resigned June 2023)
Ms T Mapper Communications and
Events Coordinator
Ms S McMillan Practice Plus Consultant
Mr A Mikulcic Policy and Advocay Officer
(appointed August 2022)
Dr A Monteith Community Relations
Officer/ Professional
Consultant

Ms M Omizzolo Community Relations
Administrative Officer
Ms M Quinn Operations Manager/
eviDent Foundation
Chief Executive Officer
Dr A Robertson Community Relations
Officer/Professional
Consultant (Locum) (employment
ended November 2022)
Dr A Talacko Community Relations
Officer/Professional
Consultant
Ms S Tanikawa CPD Coordinator
Dr K Theodore Policy and Research Manager
Ms C Workman Membership Officer

Professional service

Auditors Crowe Horwath
Solicitors/Lawyers Meridian Lawyers



Australian Dental Association Victorian Branch

Level 3, 10 Yarra Street

(PO Box 9015) South Yarra VIC 3141

Phone: 03 8825 4600

Email: ask@adavb.org

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