



Australian Military Medicine Association

# Annual Report to Members 2010/11

## Council Members

**President:** Dr Greg Mahoney

**Vice-President:** Dr Nader Abou-Seif

**Treasurer:** Dr Peter Hurly

**Secretary:** Dr Janet Scott

**Council Members:**

Dr Ross Mills  
Mr Stewart Robertson  
Dr Andrew Robertson  
Mr Geoff Robinson

**Public Officer:** Ms Paula Leishman

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# President's Report

I am pleased to present the Annual Report of the Australian Military Medicine Association for the year ended 30th June 2011, our 20th year.

With every year and report it seems that we talk about the significant challenges to the Association in the areas of membership, finances and the publication of the journal, yet we are still here financially sound and hosting a well attended conference of international standing. This achievement has been due, in no small way, to the efforts of my fellow committee members and our long association with our secretariat, Paula Leishman and Associates.

### Membership

I believe that our biggest challenge into the future is our membership base. Membership numbers have been quiet static over the last couple of years with 277 members and it is clear that the membership is ageing. This is not a problem confined to the Association as the younger members of the health community are not joiners.

The profile of the Association remains largely with the health reserves as ADF permanent health members find it difficult with posting cycles and work pressures to engage. The Association greatest potential in new members, therefore, appears to lie with the health reserves with over 500 health reservists in the RAAFSR alone. While, in the coming months, the executive will be endeavouring to contact potential members, I would urge all members to encourage others to join. AMMA is one of the few associations that I know that can attract more delegates to their annual conference than they have members.

### Journal

Perhaps the most pleasing aspect of this year's report is in relation to the Association's journal, The Journal of Military and Veterans' Health. It is still a child that needs nurturing and like a child requires ongoing and considerable financial support.

In previous years we have had concerns about the quantity and quality of papers presented for publication, which I am pleased to report is improving. Those that have recently tried to submit a paper or visited the Journal's website will have noticed that we now have online submissions which will enable authors, reviewers and editors to track and manage the progress of a paper in a more efficient and professional manner.

Last year, I announced that the Council and Editorial Board were entering in negotiations with the Editorial Board of ADF Health with a view to having a joint publication. These negotiations have proved to be more complex than first thought and while negotiations continue the Council remains firmly committed to our Journal. The Journal is an essential function of the Association and mandated in our constitution and while there are funds available from other Association's activities, it will continue. Unfortunately, our efforts to improve sponsorship have met with limited success, no doubt due to the continuing softness in the economy and the contracting government budgets for sponsorship.

### Conference

Our 19th annual conference and Defence Health Symposium held in Canberra on the last weekend in October 2010 was a joint conference with the Joint Health Command. Once again it was a resounding success with delegates and presenters from across the globe and across a wide variety of health disciplines. Following the conference, a number of delegates commented to me that the quality of presentations was outstanding.

Pleasing, too, were the number of trade exhibitors whose financial contributions have assisted in providing a quality conference. The downside of the conference's success has been that we have now outgrown a number of potential venues which has severely limited our capacity to hold the conference in regional and the more remote centres.

The success of the conference was, as always, due to the tremendous efforts of our Vice President, Nader Abou-Seif, the organising committee, and the secretariat.

### Financial

A detailed Financial Report is separately presented.

The Association's result for FY 2010/11 continues to reflect the impact of the additional costs of producing *JMVH* and, as with last couple of years, these additional costs have been able to be offset by the surplus from the conference and have mitigated the impact on the overall financial result. Members will note that the Association's position remains sound.

Peter Hurly, from New Zealand, has taken over the reins from Neil Westphalen and I would like to thank him for his efforts given the difficulties of conducting

## President's & Secretary's Report

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business across the ditch. The time difference and late night meetings have, at least, ensured that we have had succinct reports and shorter meetings.

### Conclusion

Once more I wish to express my appreciation to my fellow Council members and the secretariat for hard work and leadership throughout the year. The 2010/11 results are a result of their efforts and guidance and I believe that the Association's future, while not without challenges, is secure. I would also like to thank the membership for their support and the leadership team of the Joint Health Command. I would especially like to take this opportunity to thank Major General Paul Alexander, Commander Joint Health Command and our patron, and Major General Geoff Rosenfeld, Surgeon General Health

Reserves, for their support and wish them well as they step down from their posts.

The Association is coming of age, we are 21 next year and all of us should be rightly proud of its achievements. I would like to thank Council for their hard work and support over the year and I, along with Council, also wish to thank you, our members, for your continued support and encouragement throughout the year. Finally, I would like to thank our secretariat, Paula Leishman and Associates, and in particular Paula and Leanne.

**Greg Mahoney**

President

## Secretary's Report

Since the last AGM in Canberra, AMMA Council has had two face to face meetings, the first combined with a site inspection of Crown Conference Centre, and the second on the evening of the conference's opening. All members of Council have attended the required number of meetings as per the constitution.

In addition, there have been three teleconferences and like last year numerous email chains discussing various issues. All meetings have been well attended, with most apologies received from council members who have been deployed.

It was hoped to have the most recent teleconference using Skype, but this was not possible at the last minute. Council will certainly be looking into this for future meetings to keep costs to a minimum.

### Membership

At 30 September 11, there were 207 financial members, and 74 unfinancial. 122 had paid their fees by 30 June 2011. The increase in those paying by 30th June is probably due to the improved emailing and updating of the database by the Secretariat.

These figures compare with 197 at 30th September 2010, 188 in 2009, 273 in 2008, 257 in 2007. In

2007 and 2008, no differentiation was made between financial and no financial members, so although the overall trend is downwards, direct comparisons cannot be made.

Members are sent renewal notices in May and reminders in July.

### Membership Survey

Again, our membership survey at last year's AMMA conference did not yield sufficient responses to be statistically valid, despite the inducement of a bottle of fine wine to participate. However, at the face to face meeting in March, the membership list was analysed by Council and it would appear that membership primarily comprises of Reservists, and mainly officers and RAAF SR. Council will be looking at ways to attract new members, especially from the non officer ranks, and those in the full time Defence Force, as well as interested civilians.

**Janet F Scott**

Secretary

# Treasurer's Report

I am pleased to present the Financial Report of the Australian Military Medicine Association for FY 2010/11.

The Association's accounts have been audited and the Auditor has formed the opinion that the financial report fairly represents the financial position at 30 June 2011 and the financial performance for the year then ended.

This year, following on the previous treasurer's initiative, there have been some further changes with regard to how AMMA manages finances. This is in order to streamline the processes, but still allow for full visibility of transactions. The transition process will take place during the forthcoming financial year.

## Financial Management Changes

The most significant change is from a cash system to an accrual system and the Association is in the throes of changing systems. Under the cash system, which is what we have been working on for several years, we have visibility of essentially cash in and out, but this does not provide us with information regarding overlapping projects during the financial year. The previous treasurer was aware of this and highlighted it as well in his report. Unfortunately it gives us a false impression of what projects and costing and what we are netting from the projects. The main area of concern is the annual conference and last year's financial report saw an income of revenue which was really applicable to the previous year's conference. Moving to an accrual system will allow us to track income and expenditure for the conference and other projects rather than have aspects fragmented over effectively three years. Unfortunately, this will also mean that the next financial report will probably show a deficit as income that should be shown on next year's balance sheet will have already been shown on this year's financial statement.

Last year the association closed the NAB account, however it appeared that NAB offered a similar interest rate to that of ADCU. There are however some other subtle savings through ADCU and we are currently weighing up the pros and cons of the two organisations, but it would appear that ADCU does still offer us the best advantage.

The previous treasurer, having been aware of the lack of visibility of income and expenditure because of the overlap of financial years as described above attempted to gain better visibility by separating out

operating accounts. This year we have continued to use those accounts to attempt to gain a clearer picture of the income and expenditure for the projects, but as we move to an accrual system, it is anticipated that the accounts can be streamlined into two or three operating accounts thus reducing some of the work load that the various accounts have produced.

At present, the accounts are allocated as follows:-

- S1 transaction account (pre-existing).
- S6 cheque account (pre-existing). It has not been possible to close this account as it is still used for some cheque transactions.
- S20 account (pre-existing). This is used for general administration, with the intent that this function will be funded by membership fees.
- S20.1 account for the conference, funded by conference fees.
- S20.2 account has been established for the journal. This is presently being funded by a combination of conference fees and sponsorships. It is intended that the journal account will eventually only use the latter.

This year, we have found that this system has created extra work for the staff and once the accrual system is implemented the decrease in the number of operating accounts should see a reduction in work load without jeopardising a full visibility of how the organisation is performing financially.

## Result

The Auditor's Report and Financial Statements form an attachment to the Annual Report. These indicate that as of 30 June 2011:

- Net Assets. The Association's net assets are shown as \$233,814. Twelve months previously, the assets were \$211,909, representing a gain of \$21,905. This is not as large as last year's profit before tax of \$109,426, but continues to show a modest gain. Last year's conference was a combined conference, but nevertheless realised an increase in revenue over the previous year, being \$293,988 compared with \$266,999 last year. Again increased sponsorship and advertising has increased our income. It is important to stress, however, that last year's profit of \$109,426 was also made up of income which, under the accrual system should be reflected in the FY11 financials. Similarly some of

this years report includes income that should be relocated for FY 12 financial accounts. WE have spoken to the accountant and he has indicated that the present system of auditing cannot be changed to midstream to reflect that income for next financial year. It should also be pointed out that most organisations are adopting an accrual system of accounting.

- **Memberships.** Membership fees have decreased and are \$31,484 compared with \$34,757 last year, but still an improvement compared with 2009. There are 281 members, of whom 122 had paid by 30 June 2011.
- **Conferences.** Conference expenses totalled \$317,555 compared to \$230,419 as of the same time in 2010. However, this increase in expenditure represents a number of prepayments for the 2011 conference as already highlighted. Conference management expenses were \$52,016 compared to \$30,077 last year. Once again, these figures do not represent the expenses for a particular conference, but all expenses associated with the forthcoming and previous conferences received as of the end of each financial year.
- **Journal.** The journal cost \$21,815 compared with \$20,855 last year and still an improvement over the 2009 costs of \$27,337. Again one must remember that figures do depend on whether accounts are received and paid before/after the end of the relevant FY.
- **General Administration.** In summary:
- Council meetings cost \$9,954 compared to \$4,094 last year and this reflects both an increase in air fare but also numbers attending the meetings as well as distances covered.
- Secretarial expenses increased, being \$48,327 compared with \$24,031 last year, however, some of last year's secretariat fees are represented in this figure.
- Website expenses decreased this year from \$8,690 in 2010 to \$4,555. This is because maintenance is essentially done through Leishman Associates, whereas last year it was contracted out.

### Conclusion

The Association will be moving to an accrual system and this allows for more accurate forecasting of how the organisation's finances are behaving, most corporate and government systems now use this system and in some cases have been dictated by tax laws as it allows for a reduction in annual extremes of fluctuation of profit and loss. It should be stressed however, that just like a surgical procedure, there will be some bleeding before the benefits are achieved. Therefore the Association is warned that next year's finances will almost certainly see a net loss in the financial report, but only because much of this year's income should be reflected for FY 12.

The journal continues to operate at a loss and this is an accepted feature of the Association, the benefits of the journal as a membership attraction outweigh the loss the journal incurs and the small reduction in conference fees that membership attracts does not equate to the benefits of a very professional journal. Nevertheless, we are continually looking at ways to reduce journal costs and will be looking seriously at an on line journal in the future.

In spite of a global financial downturn and crisis, the Association is continuing to perform satisfactorily. An increase in membership would certainly benefit the Association, but not at the expense of reducing membership fees. Unfortunately, even though membership fees are reasonable, sponsorship from large organisations is a problem as the Association membership is seen to be nice to have rather than essential.

I am indebted to Leanne Bleathman and Mary Connors from Leishman Associates who carry out the day to day management of the Association's accounts and who are always cheerful and helpful when I plague them for answers to the intricacies of corporate financials.

**Peter Hurly**  
Treasurer

## Journal Editor's Report

The Journal has continued to develop over the last year, with the introduction of themed issues and the agreement to move to online submission with ScholarOne, which is now in place for future issues. Leanne Bleathman has remained the key lynchpin in the organisation of the Journal and is well versed in both the foibles of the Editorial team and how to keep us moving forward.

Four editions of the Journal have been produced at the time of submission of this Report. These editions include the Abstract report of the 2010 Annual Scientific Meeting of the Australian Military Medicine Association, which included 70 abstracts, a substantial increase on the previous year. The other Journal editions have included thirty research and practice related papers in the forms of original research articles, short communications, review articles, case studies and abstracts from the literature. Other forms of submission published this year have been Editorials in each edition, letters to the editor, biographies, a number of historical papers, obituaries, and several book reviews per edition with a report of honours and awards. We saw themed issues in April 2011 (Korean War) and July 2011 (Occupational Health and Safety), with a tropical medicine issue planned for October 2011.

We have also seen a recommitment of the Editorial Committee, with regular teleconferences, agreement to move to electronic submission for the Journal, support for further themed Journals in 2012 and a plan to move towards PubMed Central recognition over the next few years. Obtaining submissions and sourcing reviewers in specialised areas remains our biggest issue. Members are encouraged to submit papers, particularly towards our themed issues, and register if they wish to become a reviewer.

Nevertheless, the Journal has published high quality papers from a wide range of contributors nationally and internationally, both civilian and military. In producing this, I would like to thank both the editorial staff at Leishman Associates and the other members of the Editorial Committee.

**Dr Andy Robertson CSC**

Captain RANR

Editor-in-Chief JMVH

**Australian Military Medicine Association Inc.**

**Annual Report  
for the Year Ended 30 June 2011**

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## Income Statement

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**Australian Military Medicine Association Inc.**  
**Income Statement**  
**For the Year ended 30 June 2011**

	Note	2011 \$	2010 \$
Revenue		500,776	445,710
Finance Costs		-	28
Other Expenses		478,871	336,256
<b>Profit before Income Tax</b>	2	<u>21,905</u>	<u>109,426</u>

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached .*

**Australian Military Medicine Association Inc.**  
**Balance Sheet**  
**As at 30 June 2011**

	2011	2010
	\$	\$
<b>Equity</b>		
Retained Profits	233,814	211,909
<b>Total Equity</b>	<u>233,814</u>	<u>211,909</u>
Represented by:		
<b>Current Assets</b>		
ADCU (\$20 Star Saver)	187	177,564
ADCU (\$20.1 Star Saver)	167,687	1,603
ADCU (\$1 Access)	43,052	30,342
ADCU (\$20.2)	8,287	500
ADCU (Savings S6 Mess)	21,967	4,520
Trade Debtors	470	6,044
Prepayments	<u>13,095</u>	-
	254,745	220,573
<b>Non-Current Assets</b>		
Library At Cost	<u>1,902</u>	<u>1,902</u>
	1,902	1,902
	<u>1,902</u>	<u>1,902</u>
<b>Total Assets</b>	<u>256,647</u>	<u>222,475</u>
<b>Current Liabilities</b>		
Trade Creditors	8,673	-
Provision for GST	<u>14,160</u>	<u>10,566</u>
	22,833	10,566
<b>Total Liabilities</b>	<u>22,833</u>	<u>10,566</u>
<b>Net Assets</b>	<u>233,814</u>	<u>211,909</u>

*The accompanying notes form part of these financial statements.  
 These financial statements should be read in conjunction with the attached.*

## Profit & Loss Statement

### Australian Military Medicine Association Inc. Profit and Loss Statement For the Year ended 30 June 2011

	2011	2010
	\$	\$
<b>Income</b>		
Memberships	31,484	34,757
Annual Conference	293,988	266,999
Merchandise Sales	528	-
Sponsorship & Advertising	166,299	140,073
Interest Received	6,316	3,582
Other Revenue	<u>2,161</u>	<u>299</u>
	500,776	445,710
<b>Expenditure</b>		
Audit Fees	1,490	1,400
Annual Conference Management	52,016	30,077
Annual Conference	317,555	230,419
Accountancy	1,009	4,040
Bank Charges	4,975	3,190
Freight & Cartage	2,401	1,256
Insurance	1,238	1,238
Interest Paid	-	28
Journal Costs	21,815	20,855
Legal Costs	-	2,567
Merchandise Purchases	4,528	-
Merchandise & Other Storage	1,188	2,133
Postage, Telephone & Stationery	381	574
Printing	702	238
Prizes	-	445
Secretariat Expenses	48,327	24,031
Subscriptions	6,737	-
Sundry Expenses (AGM)	-	1,009
Travelling Expenses	9,954	4,094
Website Expenses	<u>4,555</u>	<u>8,690</u>
	478,871	336,284
<b>Profit before Income Tax</b>	<u>21,905</u>	<u>109,426</u>

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached.*

## Statement of Appropriations

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**Australian Military Medicine Association Inc.**  
**Statement of Appropriations**  
**For the Year ended 30 June 2011**

	2011	2010
	\$	\$
Retained Profits - Beginning of Year	211,909	102,483
Profit before Income Tax	21,905	109,426
<b>Profit after Income Tax</b>	<u>233,814</u>	<u>211,909</u>
<b>Unappropriated Profit at 30 June 2011</b>	<u><u>233,814</u></u>	<u><u>211,909</u></u>

*The accompanying notes form part of these financial statements.  
These financial statements should be read in conjunction with the attached .*

**Australian Military Medicine Association Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2011**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (Tas). The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

**(a) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**(b) Property, Plant and Equipment**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**(c) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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.

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

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

*These notes should be read in conjunction with the attached Compilation Report.*

**Australian Military Medicine Association Inc.**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2011**

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(d) **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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

*These notes should be read in conjunction with the attached Compilation Report.*

**Australian Military Medicine Association Inc.  
Notes to the Financial Statements  
For the Year ended 30th June 2011**

	2011	2010
	\$	\$
<b>2. Profit</b>		
<b>Expenses</b>		
Annual Conference Management	52,016	30,077
Bank Charges	4,975	3,190
Freight & Cartage	2,401	1,256
Insurance	1,238	1,238
Postage, Telephone & Stationery	381	574
Printing	702	238
Other Expenses	417,158	299,683
	<u>478,871</u>	<u>336,256</u>
<b>3. Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	470	6,044
	<u>470</u>	<u>6,044</u>
<b>Total Trade and Other Receivables</b>	<u>470</u>	<u>6,044</u>
<b>4. Property, Plant &amp; Equipment</b>		
<b>Plant &amp; Equipment</b>		
Library At Cost	1,902	1,902
	<u>1,902</u>	<u>1,902</u>
<b>Total Plant &amp; Equipment</b>	<u>1,902</u>	<u>1,902</u>
<b>Total Property, Plant &amp; Equipment</b>	<u>1,902</u>	<u>1,902</u>
<b>5. Trade and Other Payables</b>		
<b>Current</b>		
Trade Creditors	8,673	-
Provision for GST	14,160	10,566
	<u>22,833</u>	<u>10,566</u>
<b>Total Trade and Other Payables</b>	<u>22,833</u>	<u>10,566</u>

*These notes should be read in conjunction with the attached Compilation Report.*

## **Australian Military Medicine Association Inc. Statement by Members of the Committee**

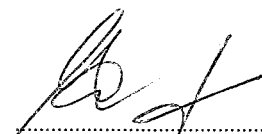
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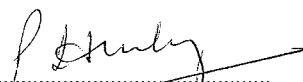
The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee as set out in the accompanying financial report;

1. Presents a true and fair view of the financial position of Australian Military Medicine Association Inc. as at 30 June 2011 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Australian Military Medicine Association Inc. will be able to pay its debts as and when they fall due.

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

  
.....  
President: Dr Greg Mahoney

  
.....  
Treasurer: CMDR Peter Hurly

Dated 20/10/11

**Australian Military Medicine Association Inc.  
Independent Auditor's Report  
to the Members of  
Australian Military Medicine Association Inc.**

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Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial report of Australian Military Medicine Association Inc. presents fairly, in all material respects the financial position of Australian Military Medicine Association Inc. as of 30 June 2011 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Act (Tas).

John Langford  
Macquarie Accounting Pty Ltd



Dated this 22<sup>nd</sup> day of August 2011

**Australian Military Medicine Association Inc.  
Independent Auditor's Report  
to the Members of  
Australian Military Medicine Association Inc.**

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**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report, of Australian Military Medicine Association Inc. (the association), which comprises the assets and liabilities statement as at 30 June 2011, and the income and expenditure statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporation Act (Tas) and are appropriate to meet the needs of the members. The committee's responsibilities also include designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Associations Incorporation Act (Tas). We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





Australian Military Medicine Association

