NZMA Mission Statement

The New Zealand Medical Association provides leadership of the medical profession and promotes:

- Professional unity and values, and
- The health of all New Zealanders.

Roles of the NZMA

- To advocate on behalf of members and their patients
- To develop and maintain the profession’s Code of Ethics
- To provide support and services to our members
- To publish the New Zealand Medical Journal
Chair’s report

During 2014, NZMA made progress with its advocacy on a number of issues, many of which are on-going. As the only pan-professional organisation representing doctors at all stages of their career and spanning all the vocational scopes, we continue to be uniquely positioned to advocate for the health system that doctors want to see for our patients.

Sometimes this can be seen as patch protection, but our motivation is always patient-focused because, very often, what makes a good health system for our patients is also good for doctors, particularly in terms of our job satisfaction.

This is seen most clearly with the proposed expansion of scopes of practice by other health professional groups, with nurses, pharmacists and physiotherapists all looking to get into the prescribing space. NZMA’s Role of the Doctor position statement of 2011 notes that the key role for doctors is in medical diagnosis, something our training makes us uniquely able to do.

We have continued to express our support for some level of prescribing by other professional groups, but only after diagnosis and only in full collaboration with a patient’s doctors, ensuring that the concept of the medical home is maintained, usually in General Practice.

Workforce

Expanded scopes for other professional groups have been proposed by many as the answer to workforce needs. There is no doubt that we do have a shortage of doctors in New Zealand and continue to rely heavily on overseas trained doctors. However the significant increases in the number of medical students being trained may alter this and possibly much more quickly than we anticipate, particularly in some specialties. It is notable that turnover of hospital SMOs is now very low and that there are not a great number of SMO jobs available in larger centres.

Encouraging General Practice as a career option for graduates will be important and we have been supportive of work done by the Medical Council with its expectation of a training run in community care in the first two years after graduation, and the increased numbers being funded to complete the RNZCGP GPEP programme.

Health equity

Some New Zealand population groups continue to have poorer health outcomes than others. At its most basic there remains a significant difference in life expectancy between Māori and non-Māori and we should consider this to be unacceptable. We know that social determinants of health—such as education, housing and so on—have a significant role in this lack of health equity, but access to health services is also a factor. Again there are many reasons for this but cost is an issue for some.

NZMA continues to call for a system of ‘proportionate universalism’ for healthcare subsidies. The current system of primary care funding is now poorly targeting those who need greater assistance. The Very Low Cost Access (VLCA) scheme, an attempt to provide greater subsidies to those in need, has proven to be very poor in terms of reaching the target population.

We have advocated consistently that the VLCA scheme creates more inequities than it actually addresses. While we are concerned that significant numbers of patients enrolled in VLCA practices are not in the high-needs group, we are much more concerned that at least 50% of the high-needs group nationwide are unable to access these increased subsidies, as they are unable to enrol in a VLCA practice.

Healthcare funding, and in particular primary care funding, needs to address these equity issues if we are to have a fair system and equitable health outcomes.
Membership
Membership of the NZMA continues to grow. We have a particular increase in the number of RMOs who are remaining as members through their vocational training years. The Doctors-in-Training Council is a vital cog in providing advice to the Board and has attracted increasing numbers of members standing for representative roles.

For the last couple of years the NZMA has been in temporary offices while our building at 26 The Terrace is being rebuilt. Multiple difficulties have delayed this but at last progress seems to be being made and sometime in 2015 the redevelopment will really begin and we look forward to re-occupying our home in 2016. Not only will this give us a high quality working space but will, over time, provide an income stream for NZMA from floor rentals.

I would like to express my thanks, and the thanks of the Board, to our CEO, Lesley Clarke, and the staff of NZMA. They are a small team but the collective output, both in terms of quantity and quality of the work, makes NZMA the effective organisation it is.

Mark Peterson

The 2014 NZMA Board [from left]: Wayne Miles, Sudhvir Singh, Ruth Spearing, Scott Metcalfe, Mark Peterson, Tane Taylor, Kate Baddock, Harvey White, Lesley Clarke [absent: Stephen Child. Don Simmers left the Board during 2014]
CEO’s report

The core work of the New Zealand Medical Association is to be the voice of the profession, advocating for the health of New Zealanders. Our success in this arena directly affects membership growth and retention and, equally, our effectiveness and mandate is affected by membership participation and support. National Office continues to operate a comprehensive advocacy programme and communication strategy to deliver against these objectives.

Advocacy

In addition to the 46 formal submissions lodged during 2014, the NZMA has identified a number of ‘key advocacy themes’ that describe issues of importance to the NZMA and its members, and provide a reference point for proactive advocacy. These advocacy themes are published on the NZMA website and also serve as a useful media and reporting tool.

Themes include:

- Child health and welfare
- Clinical research
- Doctors’ health and well being
- End-of-life care
- Evidence-based medicine
- Health equity
- Health literacy
- Health policy formulation
- Healthy environment
- Integration
- Legislative developments
- Maori health inequity
- Medico legal issues
- Mental health
- New roles and task substitution
- Population-based Funding Formula
- Primary care funding
- Professionalism and clinical leadership
- Public health
- Quality
- Role of the Doctor
- Workforce

An example of an initiative undertaken as part of this advocacy programme is the NZMA’s Tackling Obesity report, published in June 2014. This document is positioned as a policy briefing and, as such, it presents a set of policy options. It includes a statement of issue (what we are trying to address and why) but is not intended to be a comprehensive technical review of the causes of obesity and its consequences. Rather, the primary focus is on recommendations for actions we believe would make a difference in halting and reversing obesity in the New Zealand context, informed by the best available evidence.

Target audiences for the briefing included politicians and other government (central and local) policy and decision makers, doctors and other health professionals, the media and interest groups.

The media response was huge, with 24 interviews and articles during the seven days after the launch. The Government’s response was somewhat muted by comparison but it is noteworthy that a decision to support a food labelling system (one of our 11 recommendations) was made shortly afterward and that the NZMA briefing paper has since been referenced in a number of government reports.

This initiative is also a good example of the leadership role the NZMA plays in the sector, as a number of organisations followed suit either with supporting or parallel statements, as was the case when we issued our Health Equity statement in 2011.

To support our advocacy programme we also have a strong focus on stakeholder engagement. In part this is about building and maintaining relationships with people and organisations who are key influencers or with whom we may have common objectives. Occasionally this gives rise to more substantial opportunities for collaboration, such as the Partnerships for Care joint statement with the Pharmaceutical Society published in October 2014. This
statement endeavours to guide and facilitate collaboration between the two professions by recognising and fostering clinical relationships in the interest of achieving, in partnership, the best service and outcomes for the patient.

Resource Management and Organisational Performance
The end-of-year financial result returned a relatively healthy surplus despite the forecast deficit. This was, however, primarily due to the requirement to record MECA negotiation income in the current year rather than spread over the two-year term of the agreement. In the absence of this change we would still have achieved a break-even result so we have performed well against the budget through the continued prudent management of expenditure.

The decision to rebuild NZMA House was made at the end of 2011 and this continues to be a significant focus for me, the NZMA Board and Operations Manager Anna Phipps. For much of 2014, work remained on hold due to the cost of construction and the ‘as complete’ valuation. However progress was achieved towards the end of the year with an improved valuation and Wellington City Council concessions that enabled us to progress to working drawings and building consent application.

2014 also saw a complete rebuild of the NZMA and NZMJ websites and we continue to improve and professionalise our publications and other communication vehicles.

Finally I would like to again record my thanks to the NZMA team for their commitment to the organisation and our mission and also I would also like to express my gratitude to the NZMA Board and advisory Councils for the significant work they do in representing the profession and leading the work of the NZMA.

Lesley Clarke
NZMA office bearers 2014

Board Chair: Dr Mark Peterson
Immediate Past Chair: Dr Paul Ockelford
President: Dr Branko Sjinja
Deputy Chair: Dr Stephen Child
Board members:
- Dr Kate Baddock
- Dr Don Simmers
- Dr Ruth Spearing
- Dr Wayne Miles
- Dr Sudhvir Singh
- Dr Tane Taylor

GP Council Chair: Dr Kate Baddock
Specialist Council Chair: Professor Harvey White
DiT Council Chair: Dr Sudhvir Singh
NZMJ Editor: Professor Frank Frizelle

General Practitioner Council
Dr Buzz Burrell, Dr Peter Chapman-Smith, Dr Bill Douglas, Dr Jan White, Dr Jocelyn Wood, Dr Mark Peterson, (ex officio), Lesley Clarke (ex officio)

Specialist Council
Dr Simon Bann, Dr Judy Bent (ASMS representative), Dr Michael East (RANZCOG representative) Dr Cathy Ferguson (College of Surgeons representative), Dr Deborah Greig, Dr Wayne Miles, Dr Andrew Tie, Dr Ian Page (RANZCOG representative), Dr Ted Hughes (NZSA representative), Dr Mark Peterson (Chair, NZMA, ex officio), Lesley Clarke (CEO, NZMA, ex officio).

Doctors-in-Training Council
Liz Berryman (NZMSA representative), Dr Michael Chen-Xu, Dr Liz Conner, Dr Alastair Dunne, Dr Maria Gibbons, Dr James Johnston, Dr Matt Johnston, Dr Staverton Kautoke, Dr Alistair Loan, Dr Dayna More, Dr Anna Morrow, Marise Stuart (NZMSA representative), Dr Mark Peterson (Chair, NZMA, ex officio), Lesley Clarke (CEO, NZMA, ex officio).

NZMA Services Ltd Board
Dr Scott Metcalfe (Chair), Dr Sandra Hicks, Dr David Kerr, Dr Don Simmers, Ms Lesley Clarke (ex-officio)

NZMA Staff 2014
Chief Executive Officer: Lesley Clarke
Operations Manager: Anna Phipps
Policy Manager: Dr Sanji Gunasekara
Communications Manager: Sharon Cuzens
EA to CEO: Robyn Fell
Marketing Co-ordinator: Johanna de Jong
Membership and database administrator: Julie Hare
NZMJ Production Editor: Brennan Edwardes

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2014 has been a busy year for General Practice. One of the more important issues has been the evolution of IPIF. Unlike July 2014—where we saw a rollover of three of the measures from last year including CVD risk assessments, immunisations of eight-month and 2-year olds, and cervical smear numbers—there will be a significant change in emphasis from July 2015.

Under the umbrella of a systemic measure called Healthy Start, there will be a cluster of measures including registration with a Lead Maternity Carer by 12 weeks, smoking status of pregnant women (and stop smoking advice) and BMIs of pregnant women. Some of these will require greater integration between General Practice and midwives, and some will require some contractual obligation between PHOs and midwives. Consideration has been given to how contracts related to midwifery could be integrated into the PSAAP negotiation structure to aid this process.

The Nursing Council has resubmitted its proposal for specialist nurse prescribing and—to ensure teamwork and effective support for the Primary Care team continues—the NZMA has maintained a strong preference for delegated prescribing, with the doctor still assuming overall responsibility. Pharmacy is also looking to extend its role into prescribing, and there will be considerable conversation about this, especially in light of the Partnership for Care statement, jointly developed between the NZMA and the Pharmaceutical Society. This statement embeds diagnosis as the role of the doctor and medicines’ management as a specialist skill of pharmacists.

The development of the role of Physician Assistants (now known as Physician Associates or PAs) has continued, with the completion of the second project involving PAs in Primary Care settings around New Zealand. Although the evaluation report is not publicly available till April 2015 the interim report suggests that the PAs have been effective, integrated well and provided a useful service. The PAs that remain in New Zealand have formed a society, and are currently seeking registration with the New Zealand Medical Council with a view to full regulation over time. The NZMA is supporting them in this process as it is also in the best interests of doctors for PAs to be regulated.

Finally, earlier in the year the government signalled that it was looking to negotiate an appropriate adjustment to the capitation payment so that under-13s could be fully subsidised for visits to GPs. This process was negotiated through PSAAP and subsequently the ACC copayment adjustment for that same age group was linked to the U13 capitation discussion. The GPC and NZMA were involved in the negotiations, which we believe have resulted in a very satisfactory outcome for General Practice and the U13 population.

The wider issue however, is consideration of the ‘now what?’ question. If practices take up the U13 option, then that means that the fully subsidised proportion of the population has moved from U6 to U13 and raises the possibility of other parts of the population becoming fully subsidised. What will General Practice in New Zealand look like in 20 years?

Kate Baddock
I am pleased to give this report and to express my thanks to the members of the council. The Specialist Council met on 26 March, 19 August and 2 December in Wellington in 2014.

On 2 December 2014 we had our joint meeting of the NZMA General Practitioner Council and Specialist Council meeting in Wellington. The joint meeting is very valuable. The following were discussed: HWNZ pipeline, emerging infectious diseases, pandemic planning and response in New Zealand, Contracts with third-party funders, physician associates, integration, HDC investigations and the Health Funds Association register.

We continue to be faced with a number of issues including:

- the development and role of the physician associates
- Pharmac taking over the purchasing of medical devices
- nurse prescribing
- being able to claim membership of NZMA as part of CME
- Clinical Academic Pathways
- research involving incapacitated patients
- folate fortification of bread
- sexual harassment and gender equality

Specialist membership in the past 12 months has been static.

It is gratifying to see the Specialist Council have an important role within the NZMA. This enables the NZMA to represent the views of specialists and to provide a strong political voice for specialists.

I would like to thank the members of the Specialist Council for their on-going support and contribution.

I am honoured to be the Chair and look forward to continuing the progress the SPC has made in representing specialists.

Harvey White
The Doctors-In-Training Council (DiTC) is a standing committee of the NZMA and operates under the delegated authority of the Board. The DiTC comprises nine elected members, the President of the New Zealand Medical Students’ Association (NZMSA), and the Chair and CEO of the NZMA (Ex Officio).

Key advocacy themes for the DiTC in 2014 included the ongoing challenges with ensuring quality training in the context of major changes to the Resident Medical Officer (RMO) workforce, the implementation of the MCNZ prevocational training review, and RMO wellbeing.

Our workforce is undergoing major changes, principally due to the increasing number of medical graduates in the context of a whole training pipeline suffering from maldistribution and job shortages. We continue to advocate for training quality as these changes take place. Pleasingly, we are now full stakeholders on the Health Workforce New Zealand (HWNZ) Medical Taskforce Governance group, having previously been observers. We continue to advocate for a ‘whole of pipeline’ approach in this forum, and the priority of providing accurate information on training and job opportunities to RMOs. It was reassuring that the delays and dysfunction in announcing 2013 PGY1 job placements were not repeated in 2014.

As part of our interest in ensuring trainees have access to relevant information to inform career planning, we sent a proposal to HWNZ to help develop such a resource, which was unfortunately declined. HWNZ have chosen to develop the Kiwihealthjobs portal, and the DiTC continues to lobby for accurate career planning information to be incorporated into this site.

The DiTC hosted the 8th Annual Trainee forum in September. This was a platform for trainees around the country to discuss medical training concerns at a national level. Trainees from nearly every vocational training college attended this meeting and we were able to debate a variety of concerns with our invited speakers. In the future, due to the fairly similar annual discussions and the small pool of potential speakers, we will space out the trainee forum to every 2nd year and aim to build stronger relations with college representatives between meetings.

The DiTC has been actively engaged with issues the NZMA takes up for the wider profession. For example, the issue of naming of doctors via the coronial process. Often it is the trainee doctor on the front line who is vulnerable despite a broader systemic error being the common cause for an error. This subject was given an entire session at our trainee forum.
Trainee survey

We repeated our trainee survey in 2014, receiving 443 responses from vocational trainees and 230 responses from prevocational trainees, whom we surveyed for the first time. Most trainees report being satisfied with their training experience. Overall the results were very similar to the 2011 survey.

Working Groups/Committees with DiTC representation

- MCNZ prevocational stakeholder advisory group
- NZMA IT Subcommittee
- NZMA Ethics Committee
- RNZCGP training in another vocational scope for GP registrars
- ACE Reference Group
- Junior Doctor Network of World Medical Association

Elections

We have had huge interest in the DiTC, with nominations consistently exceeding the number of positions available. In 2014 we received 16 nominations for three places, which is a sign that our membership continue to value the work of our Council. The three successful candidates were Matthew Johnston (Medical Registrar in Palmerston North), Maria Gibbons (Medical Registrar in Auckland) and Alistair Dunne (GP Registrar in Auckland.) Interestingly, voting rates were over twice as high as the previous election. At the time of writing, we are in the process of another election.

Looking ahead, we will be having discussions on new ideas for potential services, advocacy and opportunities we offer our members to ensure our Council remains relevant to our members. To this end, we organised a very popular social event in Auckland to mark the end of the 2014 training year.

Sudhvir Singh
The New Zealand Medical Journal & Digest

The New Zealand Medical Journal (NZMJ) was first published in September 1887 by the New Zealand Branch of the British Medical Association. In the past 128 years the Journal has changed considerably, with many of the adaptations driven not just by the desire for excellence but balanced against understandable financial restrictions of the time. As part of this need to survive and adapt, the Journal and NZMJ Digest appear to be in a constant state of change—to adapt and stay financially viable and relevant to their readership. The New Zealand Medical Journal remains a scientific journal not a magazine; we publish articles written by researchers not reporters.

In 2014 we published 20 editions, and we had 498 new submissions and several hundred resubmissions of which (following peer review) we published 115 original articles, as well as the usual other items such as letters, viewpoint articles, clinical correspondence, obituaries and editorials. From the 20 NZMJ editions, material was selected for the 6 print editions of the NZMJ Digest.

During the last year there has been some ongoing change and further change is planned.

The main changes have been:

The new website
The new website is up and working well. Thanks to Sharon Cuzens who has done a lot of work on this, she also knows more about this than me. Associated with the new website there are a few minor issues with access and broken links which are being sorted.

Open access
Open access is increasingly common in medical publications. This is where authors pay so that non-subscribers have access to their publications. Indeed, there is increasing demand from authors for the public to have access to their publications. At present, non-subscriber access is only available six months after publication; the first six months being considered an NZMA member benefit, ie, what members pay for and receive with their subscription. We have for a while allowed selected articles to have open access when we thought it was in the public interest (or ours). Now authors, after paying a charge, will be able to make their article free with ‘open access’ (ie, not password protected) at the time of publication.

Photo submissions
We will have a photo submission catalogue that will be used to select photos for the cover of each downloadable full contents PDF of the Journal. It is hoped that a wide range of photographs will be submitted to us.
Improved PDF versions of e-NZMJ
We will be developing an improved downloadable full contents PDF of each NZMJ edition.

Editorial Board
There have been changes to the NZMJ Editorial Board: NZMJ Subeditors Associate Professor Jim Reid and Professor Tim Buckingham finished their terms last year and Associate Professor Suzanne Pitama has started this year, with a further appointment pending. They join the present Editorial Board staff: Professors Lutz Beckert, Jennie Connor, and Roger Mulder.

ICMJE
The ICMJE meeting of November 2014 was held in Beijing. The ICMJE has indicated that at some as-yet-to-be-determined future point (most likely 2016) there will be a need for data sharing; specifically that the data behind graphs and tables in published manuscripts will have to be made available to readers for re-analysis and review. Further details like how and when exactly this will happen will be decided at the 2015 meeting in New Delhi in November of this year.

The Journal is not the same as what it was in 1887 under Dr Hocken. It fills a need and will continue to adapt to survive and stay viable and relevant in today’s times.

Frank Frizelle
Editor-in-Chief
New Zealand Medical Journal
In March 2014, at its request, I facilitated a discussion of the 26-member Board of the New Zealand Dental Association on the topic of ethical issues relating to member dentists making public statements that denigrate others within the profession or are of a view that sits outside the evidence base and NZDA position.

It was a stimulating evening of discussion, during which their Board developed a broad ranging list of proposed actions. Since then the New Zealand Dental Association has drawn up a proposal to form its own Ethics Committee, and recently requested that I be an advisor to that committee during its initial years.

During March, I also provided a briefing paper for the NZMA CEO for her meeting with the Health and Disability Commissioner’s (HDC) principal legal advisor, regarding the NZMA’s revised Code of Ethics. In March, the Ethics Committee also provided comment to the Board regarding the Medical Council of New Zealand’s review of its 2007 statement on advertising.

We also commented on a consensus statement on Medical Students and informed consent, prepared by the Faculties of Medical and Health Science of the Universities of Auckland and Otago, Chief Medical Officers of District Health Boards, the New Zealand Medical Student Association and the Medical Council of New Zealand. I note that nearly all of the Ethics Committee’s recommendations were incorporated in the final document.

After review by the NZMA Board, the draft 2014 NZMA Code of Ethics, the Ethics Committee’s major work for 2012 to 2014, was presented and ratified at the May 2014 NZMA Annual General Meeting.

In October, the Ethics Committee provided its opinion to the Board on the restrictive nature of Right 7(4) of the Code of Health and Disability Services Consumers’ Rights, concerning research involving incapacitated patients. Right 7(4), as it stands, unduly restricts the ability to conduct research involving incapacitated patients in ED / ICU settings that could be of benefit to other patients. There was also a view that Right 7(4) is not aligned with the WMA Declaration of Helsinki – Ethical Principles for Medical Research Involving Human Subjects. It is pleasing to hear in February this year that the HDC had finally agreed to commence consultation about possible amendment of Right 7(4).

My thanks to my fellow committee members for their valued input to these various topics, and also to the NZMA National Office staff, particularly Sanji Gunasekara and Lesley Clarke, for their indispensable help and assistance.

Dr Tricia Briscoe

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Dr Tricia Briscoe

Ethics Committee members

Dr Liz Conner
Dr Sinéad Donnelly
Prof Grant Gillett
Dr Wayne Miles
Dr Katharine Wallis
Dr Mark Peterson (Ex Officio)
Ms Lesley Clarke (Ex Officio)
Submissions in 2014

Auckland City Council
- Auckland draft Local Alcohol Policy

Children’s Action Plan
- Consultation on Children’s Action Plan Approved Information Sharing Agreement

Dunedin City Council
- Draft Local Alcohol Policy — Dunedin

Equally Well Project
- Equally Well Project and Draft Consensus Position Statement

Food Standards Australia New Zealand
- Health Claims — Formulated Supplementary Sports Foods & Electrolyte Drinks (proposal P1030)

Health and Disability Commissioner
- Review of the HDC Act and Code

Health Information Standards, Ministry of Health
- HIS0 10049.2 Videoconferencing Endpoint Naming Scheme
- HIS0 10037.3 Connected Health User to Network Interface Specifications

Health Select Committee
- Smoke-free Environments (Tobacco Plain Packaging) Amendment Bill

Healthy Quality and Safety Commission (HQSC)
- Atlas of Healthcare Variation Opioid Domain + Appendix

Immigration New Zealand, Ministry of Business, Innovation and Employment
- Review of Essential Skills in Demand list — GP
- Review of Essential Skills in Demand list — other specialist disciplines
- Review of Essential Skills in Demand list — RMO

Medical Council of New Zealand (MCNZ)
- Review of the Medical Council’s statement on advertising
- Cultural Competence — a review of Medical Council resources
- Proposed increase in practising fee
- Prerequisites for registration in general scope for NZREX Clinical doctors
- Review of Council's approved qualifications for locum tenens registration
- Withdrawal of the Special Purpose (Teleradiology) scope of practice

Medicines Classification Committee
- Agenda for the 51st meeting of the Medicines Classification Committee

Medicines New Zealand
- Medicines New Zealand Code of Practice
Medsafe
- Proposed Amendment to Regulations under the Medicines Act 1981 regarding Fluoride

Ministry for Primary Industries
- The sale of raw milk to consumers
- Fortification of bread with folic acid

Ministry of Health (MOH)
- New National Drug Policy
- Proposed amendments to midwives’ and Nurse Practitioners’ prescribing of controlled drugs
- Vulnerable Children Act safety check regulations
- Refreshing the medicines action plan: Actioning Medicines New Zealand 2015-2020

National Radiology Referral Criteria Review Panel
- National Community Radiology Access Criteria

Pharmac
- Proposal to enter into a new sole supply arrangement for Habitrol
- Proposal to subsidise prescriptions written by all Diabetes Nurse Prescribers
- Review of the Named Patient Pharmaceutical Assessment policy
- Proposals to amend the subsidies for various non-steroidal anti-inflammatory drugs (NSAIDs)
- Proposals involving flecainide acetate and beclometasone dipropionate
- PHARMAC’s proposed approach to managing hospital medical devices + Appendices
- Proposal for sole subsidised supply of a contraceptive implant

Pharmaceutical Society of New Zealand
- New Zealand National Pharmacist Services Framework 2014

Porirua City Council
- Local Alcohol Policy - Porirua

Productivity Commission
- More effective social services

Royal New Zealand College of General Practitioners
- Review of Aiming for Excellence

Royal Australian and New Zealand College of Radiologists
- Imaging guidelines

Transport and Industrial Relations Committee
- Land Transport Amendment Bill
- Land Transport Amendment Bill – Reliability of Breath Alcohol Testing

World Medical Association
- Feedback on working documents arising from the WMA’s 2013 General Assembly
Obituaries

We record with regret the deaths of the following members of the NZMA:

- Dr June Barclay
- Dr Jack Boston
- Dr Jean Boyd
- Dr John William Macdonald Boyd
- Dr Leonard William Broughton
- Dr Andrew Kennedy Burt
- Dr Andrew Douglas Caird
- Dr James Escott Church
- Dr Desmond Stewart Peter Dickson
- Dr Walter Ronald Easton
- Dr Diana Edwards
- Dr David Henry Ewart Gillingham
- Dr Murdoch Macrae Herbert
- Dr Bryan George Jew
- Dr William Halley Johnston
- Dr Ronald James Methven
- Dr John Glanville Miller
- Dr Garth George Powell
- Dr David Brockway Rogers
- Dr Ian Douglas Ronayne
- Dr Philip John Rushmer
- Dr Jack Reuben Salas
- Dr John Hamlyn Stewart
NZMA Affiliates 2014

- American Medical Association
- Australian Medical Association
- British Medical Association
- Australasian College for Emergency Medicine
- Australian and New Zealand Association of Urological Surgeons
- Australian and New Zealand College of Anaesthetists
- Aviation Medical Society of New Zealand
- Cardiac Society of Australia and New Zealand
- College of Urgent Care Physicians
- College of Intensive Care Medicine of Australia and New Zealand
- Confederation of Medical Associations of Asia and Oceania
- Council of Medical Colleges
- Doctors for Sexual Abuse Care
- Family Planning
- Health Improvement and Innovation Resource Centre
- Health Quality and Safety Commission
- General Practice New Zealand
- Institute of Australasian Psychiatrists
- Medical Acupuncture Society of New Zealand
- New Zealand Association of Musculoskeletal Medicine
- NZ Association of Pathology Practices
- New Zealand College of Appearance Medicine
- New Zealand College of Public Health Medicine
- New Zealand Dermatological Society
- New Zealand Medical Students Association
- New Zealand Orthopaedic Association
- New Zealand Pain Society
- New Zealand Rheumatology Association
- New Zealand Sexual Health Society
- New Zealand Society of Anaesthetists
- New Zealand Society of Gastroenterology
- New Zealand Society of Otolaryngology/Head and Neck Surgery
- Pasifika Medical Association
- Royal Australasian College of Physicians
- Royal Australasian College of Surgeons
- Royal Australian and New Zealand College of Obstetricians and Gynaecologists
- Royal Australian and New Zealand College of Psychiatrists
- Royal Australian and New Zealand College of Radiologists
- Royal Australian and New Zealand College of Ophthalmologists
- Royal College of Pathologists of Australasia
- Royal New Zealand College of General Practitioners
- Rural General Practice Network
- Sports Medicine New Zealand
- The Association of Salaried Medical Specialists
- World Medical Association
Advisory Service
The NZMA continues to offer comprehensive advice to members on a variety of issues, ranging from staff employment to running your practice. In 2014 the information we provided was expanded to include more information specifically for doctors working as employees.

More information on the NZMA Advisory Service, and copies of our publications, are available in the members-only section of the NZMA website.

In 2014 the NZMA represented 534 practices in the renegotiation of the Primary Health Care Multi Employer Collective Agreement (PHC MECA), which sets pay rates and terms and conditions of employment for practice nurses, other registered nurses working in primary care, midwives, enrolled nurses, medical receptionists and administration staff. This agreement was renegotiated successfully in September 2014, and was ratified by over 99% of practices involved.

The changes to employment legislation expected in 2014 were delayed until early 2015, and the significant changes due to our health and safety laws in 2015 have also been delayed. The NZMA will provide information to our members on these changes when it becomes available.

Financial Benefits
The following is a list of current NZMA financial membership benefits (as at 31 December 2014):

**Adventure World**
Members receive a free 1-year subscription to National Geographic Traveller New Zealand and Australia magazine by signing up to Adventure World’s e-newsletter.

**Air New Zealand Koru Club**
Members pay corporate rates for Koru Club individual membership.

**ACP Magazines Discount**
Offers an exclusive discount rate to NZMA members for a selection of consumer and trade magazines. NZMA members can receive up to 40% discount on the normal retail subscription rates.

**Avis Rent a Car**
Receive corporate rates on car rental and earn points towards your choice of a range of rewards programmes.

**Cherrytree – the Club for Smart Shoppers**
Reduced membership fee, reduced renewal fee and an account credit for members when joining Cherrytree.

**FearFree security and safety management**
Members receive support and assistance on risk mitigation, security reviews and conflict awareness workshops.

**Goodyear Dunlop Tyres and Co**
Members receive 10% off all tyres and batteries at Beaurepaires, Frank Allen Tyres and Goodyear stores.

**HotelClub.com**
Members save up to 12% discount on the already discounted prices of accommodation listed on the HotelClub website.
**KeepItSafe Data Security**  
Members receive 10% discount off the normal subscription rates for secure online backup of your medical practice.

**Medicus Indemnity Insurance**  
Members receive discounted annual premiums for indemnity insurance through Medicus.

**MSIG Pre-Employment Screening and Theft Investigation**  
Members receive discounted comprehensive pre-employment screening and theft investigation service through Morley Security and Investigation Group (MSIG).

**Noel Leeming**  
Exclusive prices for members on everything in store, at Noel Leeming.

**NRC Debt Collecting Package**  
Offers a competitive rate to members per debtor and easy online access service with National Revenue Corporation.

**New Zealand Office Supplies**  
Members receive discounts on everyday stationery and office supplies and free shipping on all orders regardless of value or destination.

**NZForex**  
Members can receive and transfer funds internationally with no transaction fees and at more competitive rates than banks.

**NZMA GPCME Conference**  
Members receive $150 discount on full registration to the NZMA GPCME Conferences in Rotorua and Dunedin.

**NZMA Wine Club**  
Discounts on selected quality NZ and imported wines through the NZMA online wine club.

**Petals online florist**  
Members receive 10% discount on the flower value and 8% discount on the product value for all gift orders through Petals online florist.

**Volvo**  
Guaranteed 10% discount for members from our exclusive vehicle partner

**Westpac Banking Package**  
Competitive member rates on merchant credit card processing rates, eftpos terminals and day-to-day banking through Westpac.

**Wilkinson Legal Expenses Insurance**  
Members receive a 15% discount off premiums for legal expenses insurance through Wilkinson Insurance Brokers (policy underwritten by Lumley’s)
The NZMA is committed to continuous improvement and we regularly develop services and advice packages that will benefit our members and add value to your membership with us.

Acknowledgement
The Association acknowledges the valued contribution of its Corporate Partners:
Conference Matters
Westpac Banking Corporation
Wilkinson Insurance Brokers
FearFree Security & Safety Management
NZ Forex
National Revenue Corporation

Other organisations whose support also assists us in providing enhanced services to our members:
Adventure World
ACP Media
Air New Zealand Koru Club
Avis Rent a Car
Cherrytree
HotelClub
Morley Security and Investigation Group
KeepItSafe Data Security
New Zealand Office Supplies
Noel Leeming Group
Petals
South Pacific Tyres
Primo Vino
Volvo
Independent Auditor’s Report

To the Members of New Zealand Medical Association Incorporated and Group

Report on the financial statements
We have audited the financial statements of New Zealand Medical Association Incorporated Parent and Group on pages 1 to 7, which comprise the statement of financial position as at 30 September 2014, and the statement of financial performance and statement of movements in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board Members’ responsibilities
The board members are responsible for the preparation of financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s responsibilities
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation of financial statements that present fairly the matters to which they relate 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, as well as evaluating the presentation of the financial statements.

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

Other than in our capacity as auditor we have no relationship with, or interests in New Zealand Medical Association Incorporated or its subsidiaries.

Opinion
In our opinion, the financial statements on pages 1 to 7 present fairly, in all material respects, the financial position of New Zealand Medical Association Incorporated Parent and Group as at 30 September 2014, and its financial performance, for the year then ended in accordance with generally accepted accounting practice in New Zealand.

Grant Thornton New Zealand Audit Partnership
Wellington, New Zealand
3 February 2015
New Zealand Medical Association Inc.
Consolidated Statement of Financial Performance
For the Year Ended 30th September 2014

<table>
<thead>
<tr>
<th>Note</th>
<th>2014</th>
<th>2014</th>
<th>2013</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Group</td>
<td>Parent</td>
<td>Group</td>
<td>Parent</td>
</tr>
<tr>
<td>REVENUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>1,314,908</td>
<td>1,247,412</td>
<td>1,289,291</td>
<td>1,217,339</td>
</tr>
<tr>
<td>Investment Income</td>
<td>56,233</td>
<td>56,051</td>
<td>78,898</td>
<td>78,868</td>
</tr>
<tr>
<td>Member Benefit Income</td>
<td>54,307</td>
<td>54,307</td>
<td>64,525</td>
<td>64,525</td>
</tr>
<tr>
<td>Buy A Brick Donations</td>
<td>1,500</td>
<td>1,500</td>
<td>40,450</td>
<td>40,450</td>
</tr>
<tr>
<td>GPCME Conference</td>
<td>84,300</td>
<td>84,300</td>
<td>60,800</td>
<td>60,800</td>
</tr>
<tr>
<td>MECA Negotiations</td>
<td>168,172</td>
<td>168,172</td>
<td>79,997</td>
<td>79,997</td>
</tr>
<tr>
<td>Other Income</td>
<td>18,097</td>
<td>41,226</td>
<td>60,041</td>
<td>70,073</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>1,697,607</td>
<td>1,653,058</td>
<td>1,683,002</td>
<td>1,620,852</td>
</tr>
</tbody>
</table>

Less Expenses

<table>
<thead>
<tr>
<th>Less Expenses</th>
<th>2014</th>
<th>2014</th>
<th>2013</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration, Support and Finance</td>
<td>960,566</td>
<td>953,547</td>
<td>937,490</td>
<td>929,687</td>
</tr>
<tr>
<td>Advocacy and Policy</td>
<td>27,327</td>
<td>27,327</td>
<td>34,432</td>
<td>34,432</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>12,000</td>
<td>9,000</td>
<td>14,500</td>
<td>9,000</td>
</tr>
<tr>
<td>Board and Advisory Councils</td>
<td>324,050</td>
<td>287,626</td>
<td>300,940</td>
<td>274,217</td>
</tr>
<tr>
<td>Depreciation</td>
<td>27,478</td>
<td>27,478</td>
<td>22,830</td>
<td>22,830</td>
</tr>
<tr>
<td>Grants</td>
<td>-</td>
<td>200,870</td>
<td>-</td>
<td>181,130</td>
</tr>
<tr>
<td>Membership Services and Marketing</td>
<td>57,035</td>
<td>57,035</td>
<td>49,342</td>
<td>49,342</td>
</tr>
<tr>
<td>New Zealand Medical Journal &amp; Digest (Net)</td>
<td>186,026</td>
<td>-</td>
<td>199,274</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>1,594,482</td>
<td>1,582,883</td>
<td>1,558,808</td>
<td>1,500,538</td>
</tr>
</tbody>
</table>

**NET SURPLUS/(DEFICIT) FOR YEAR**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2014</th>
<th>2013</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Group</td>
<td>Parent</td>
<td>Group</td>
<td>Parent</td>
</tr>
<tr>
<td>$103,125</td>
<td>$90,175</td>
<td>$124,194</td>
<td>$120,314</td>
<td></td>
</tr>
</tbody>
</table>

**These financial statements should be read in conjunction with the attached Notes to the Accounts and Audit Report.**
New Zealand Medical Association Inc.
Consolidated Statement of Movements in Equity
For the Year ended 30 September 2014

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ACCUMULATED FUNDS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Balance as at 1 October 2013</td>
<td>2,881,844</td>
<td>2,903,498</td>
<td>2,689,117</td>
<td>2,714,650</td>
</tr>
<tr>
<td>Net Surplus for the Year</td>
<td>103,125</td>
<td>90,175</td>
<td>124,194</td>
<td>120,314</td>
</tr>
<tr>
<td><strong>OTHER MOVEMENTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer from Building Replacement Reserve</td>
<td>-</td>
<td>-</td>
<td>68,533</td>
<td>68,533</td>
</tr>
<tr>
<td><strong>Closing Balance as at 30 September 2014</strong></td>
<td>2,984,969</td>
<td>2,993,673</td>
<td>2,881,844</td>
<td>2,903,497</td>
</tr>
<tr>
<td><strong>RESERVES AND TRUSTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Balance as at 1 October 2013</td>
<td>52,635</td>
<td>52,635</td>
<td>114,062</td>
<td>114,982</td>
</tr>
<tr>
<td>Transfer to Accumulated Funds</td>
<td>-</td>
<td>-</td>
<td>(68,533)</td>
<td>(68,533)</td>
</tr>
<tr>
<td>Interest Received</td>
<td>3,427</td>
<td>3,427</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from Wellington Division Trust Fund</td>
<td>-</td>
<td>-</td>
<td>6,206</td>
<td>6,206</td>
</tr>
<tr>
<td><strong>Closing Balance as at 30 September 2014</strong></td>
<td>56,062</td>
<td>56,062</td>
<td>52,835</td>
<td>52,635</td>
</tr>
<tr>
<td><strong>Total Equity</strong></td>
<td>3,041,031</td>
<td>3,049,735</td>
<td>2,034,470</td>
<td>2,956,132</td>
</tr>
</tbody>
</table>

These financial statements should be read in conjunction with the attached Notes to the Accounts and Audit Report.
# New Zealand Medical Association Inc.  
Consolidated Statement of Financial Position  
As at 30th September 2014

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalent</td>
<td>5</td>
<td>1,261,173</td>
<td>1,254,170</td>
<td>457,867</td>
</tr>
<tr>
<td>GST Refund Due</td>
<td>1(b)</td>
<td>-</td>
<td>-</td>
<td>21,882</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td></td>
<td>42,120</td>
<td>42,344</td>
<td>133,844</td>
</tr>
<tr>
<td>Investments</td>
<td></td>
<td>456,062</td>
<td>456,062</td>
<td>1,086,737</td>
</tr>
<tr>
<td>Payments in Advance</td>
<td></td>
<td>8,558</td>
<td>8,558</td>
<td>7,556</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td></td>
<td>1,767,913</td>
<td>1,761,134</td>
<td>1,707,890</td>
</tr>
<tr>
<td><strong>NON-CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Assets at Cost</td>
<td>11</td>
<td>1,766,426</td>
<td>1,766,426</td>
<td>1,686,453</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td></td>
<td>(326,032)</td>
<td>(326,032)</td>
<td>(298,277)</td>
</tr>
<tr>
<td><strong>Total Non Current Assets</strong></td>
<td></td>
<td>1,440,394</td>
<td>1,440,394</td>
<td>1,388,176</td>
</tr>
<tr>
<td><strong>Total Non Current Assets</strong></td>
<td></td>
<td>1,440,394</td>
<td>1,440,394</td>
<td>1,388,176</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td></td>
<td>3,208,307</td>
<td>3,201,528</td>
<td>3,096,072</td>
</tr>
<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GST Due for payment</td>
<td>1(b)</td>
<td>18,385</td>
<td>18,385</td>
<td>-</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td></td>
<td>81,632</td>
<td>71,225</td>
<td>87,253</td>
</tr>
<tr>
<td>Provision for Holiday Pay</td>
<td></td>
<td>67,259</td>
<td>62,183</td>
<td>74,340</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td></td>
<td>167,276</td>
<td>151,793</td>
<td>181,503</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td>$3,041,031</td>
<td>$3,040,735</td>
<td>$2,934,479</td>
</tr>
</tbody>
</table>

Represented by;

**EQUITY**

| RESERVES AND TRUSTS | | | | |
|**Speakers Fund** | 56,062 | 56,062 | 52,635 | 52,635 |
|**Total Reserves and Trust** | 56,062 | 56,062 | 52,635 | 52,635 |
|**Accumulated Funds** | 2,094,969 | 2,093,673 | 2,881,844 | 2,903,497 |
|**TOTAL EQUITY** | $3,041,031 | $3,049,735 | $2,934,479 | $2,956,132 |

For and on behalf of the Board;

Chairperson  
[Signature]

Date 3 February 2015

Chief Executive  
[Signature]

These financial statements should be read in conjunction with the attached Notes to the Accounts and Audit Report.
1. STATEMENT OF ACCOUNTING POLICIES

Nature of Entity
The financial statements presented here are for the entity New Zealand Medical Association Inc. (the Association), an incorporated Society registered under the Incorporated Societies Act 1908. They are also registered as a Registered Charity under the Charities Acts 2005 as at 30 June 2008. These financial statements comply with the Financial Reporting Act 1993 and Generally Accepted Accounting Principles.

The Association is a voluntary body directly representing the majority of practising medical practitioners in New Zealand. The Association is dependent on receiving subscriptions from its members on an annual basis.

The financial statements of the Association as at and for the year ended 30 September 2014 comprise the separate financial statement of the Association being the ‘Parent’ and the consolidated financial statements of the Parent and its subsidiary being NZMA Services Limited.

Measurement Basis
The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed, with the exception of certain items for which specific accounting policies have been identified.

Changes in Accounting Policies
There has been a change in policy whereby the contract income on the Primary Health Care Multi-Employer collective Agreement (MECA) is now recognised in the year it is received whereas in previous years it has been allocated over the two year reporting periods. This has resulted in an increase in income of $84,000 for the current financial year. Other than this there have been no changes in accounting policies. All other policies have been applied on bases consistent with those used in previous years.

Specific Accounting Policies

(a) Depreciation
All fixed assets, other than vehicles, are depreciated on a straight line basis to write off the various assets over their expected useful lives. Buildings have not been depreciated in the current year as the current building is to be demolished and costs for the new building cannot be depreciated until building is complete. The entity has the following classes of Property, Plant & Equipment;

- Buildings: 0%
- Building Work in Progress: 0%
- Furniture, Fittings and Office Equipment: 20%
- Computer Equipment and Website: 20%

(b) Goods & Services Tax
These financial statements have been prepared on a GST exclusive basis with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

(c) Taxation
New Zealand Medical Association is registered as a charity under the Charities Commission and is therefore exempt from income tax. NZMA Services Limited are subject to income tax but have no tax to pay in the current year.

(d) Differential Reporting
The Association is a qualifying entity in terms of the framework for Differential Reporting by virtue of it not being publically accountable and not being deemed large. All differential reporting exemptions available have been applied, with the exception of FRS 19, Accounting for Goods and Services Tax, with which they have fully complied.

(e) Revenue
All income except interest is recognised in the statement of financial performance on a cash basis as this is when the Association is entitled to the revenue.

(f) Contract Income
Contract income is now recognised in the statement of financial performance in the year in which it is received.

(g) Interest Income
Interest income is recognised on an accrual basis.
New Zealand Medical Association Inc.
Consolidated Notes to the Financial Statements
For the Year Ended 30th September 2014

(i) Investments
Share investments in listed companies are stated at their fair value, initially they are recorded at cost, and are then valued at market bid price at the Statement of Financial Position date in subsequent periods. Any gains or losses generated as a result of revaluation is recognised in the Statement of Financial Performance.

Other investments are stated at cost less any amortisation. Amortisation is recognised in the Statement of Financial Performance.

(ii) Operating Leases
Operating leases are those which all the risks and benefits are substantially retained by the lessee. Operating lease payments are expensed in the periods the amounts are payable.

(j) Receivables
Receivables are stated at their estimated realisable value after providing against debts where collection is doubtful. Bad debts are written off in the year in which they are identified.

2. AUDIT
These financial statements have been subject to audit by Grant Thornton, please refer to Auditor’s Report.

3. LAND AND BUILDINGS
The latest Government valuation on land and buildings, dated 1 September 2009 was $1,775,000.
The New Zealand Medical Association Inc. building was assessed late 2011 and found to be earthquake prone.

NZMA House is in the process of redevelopment. Due to the heritage status of the building, the Wellington City Council want the facade of the existing building to remain. The building has been partially demolished and resource consent has been obtained for a new building, retaining the facade. As at 30 September 2014, we are working towards costing the new build and obtaining building consent.

As at 30 September 2014 $1,337,733 (2013 $1,264,894) has been spent in work in progress on the development of the new building.

4. RELATED PARTIES
On 3 May 2010 the Association established a company ‘NZMA Services Limited’. The Association retained 100% of the shares in this company at reporting date. The Association has entered into a Service Level Agreement with NZMA Services Limited for the purposes of operating the Medical Journal. The Association has agreed to provide a Grant per annum for the provision of these services. The Grant given for 2014 was $200,870 (2013: $181,130).

NZMA Services Ltd have paid $30,000 to New Zealand Medical Association during the year to cover staff time used (2013 $30,000). As at year end, NZMA Services Limited has a payable balance to NZMA of $16,686.

5. CASH AND CASH EQUIVALENT

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on Hand</td>
<td>260</td>
<td>200</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>Westpac: Current A/c</td>
<td>44,316</td>
<td>37,313</td>
<td>37,100</td>
<td>33,564</td>
</tr>
<tr>
<td>Westpac: On Call A/c</td>
<td>265,110</td>
<td>265,110</td>
<td>394,526</td>
<td>394,526</td>
</tr>
<tr>
<td>Westpac: Manage A/c</td>
<td>26,107</td>
<td>26,107</td>
<td>26,041</td>
<td>26,041</td>
</tr>
<tr>
<td>Term Investments</td>
<td>925,440</td>
<td>925,440</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,261,173</td>
<td>1,264,173</td>
<td>457,887</td>
<td>454,331</td>
</tr>
</tbody>
</table>

6. CONTINGENT LIABILITIES
At balance date there are no known contingent liabilities (2013: Nil). New Zealand Medical Association Inc. has not granted any securities in respect of liabilities payable by any other party whatsoever.

7. CAPITAL COMMITMENTS
At balance date there are no known capital commitments. (2013: Nil)

8. SUBSEQUENT EVENTS
No significant events noted after balance date. (2013: Nil)
New Zealand Medical Association Inc.
Consolidated Notes to the Financial Statements
For the Year Ended 30th September 2014

9. OPERATING LEASE COMMITMENTS
Payments made under operating leases are recognised in the Statement of Financial Performance on a straightline basis over the term of the lease.

Lease of Premises
Premises have been leased from March 2012.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Year</td>
<td>58,662</td>
<td>58,662</td>
<td>63,694</td>
<td>63,694</td>
</tr>
<tr>
<td>1 - 5 years</td>
<td>-</td>
<td>-</td>
<td>83,684</td>
<td>83,684</td>
</tr>
<tr>
<td>Total</td>
<td>58,662</td>
<td>58,662</td>
<td>127,568</td>
<td>127,568</td>
</tr>
</tbody>
</table>

Lease of Photocopier
In April 2013, the lease with Ricoh was terminated. The new lease is now with Konica Minolta for a term of 60 months and includes a minimum volume amount in each payment.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Year</td>
<td>14,148</td>
<td>14,148</td>
<td>14,148</td>
<td>14,148</td>
</tr>
<tr>
<td>1 - 5 years</td>
<td>60,697</td>
<td>56,697</td>
<td>56,697</td>
<td>50,697</td>
</tr>
<tr>
<td>Total</td>
<td>64,845</td>
<td>64,845</td>
<td>71,845</td>
<td>64,845</td>
</tr>
</tbody>
</table>

10. BOARD FEES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees Paid to Council/Board</td>
<td>163,913</td>
<td>163,913</td>
<td>176,204</td>
<td>167,186</td>
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</table>

11. FIXED ASSETS

All fixed assets are held by New Zealand Medical Association Inc. and therefore the numbers represent both Parent and Group. Costs to date on the development of the new building are recorded as Building Work in Progress.

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freehold Land</td>
<td>6,579</td>
<td>6,579</td>
</tr>
<tr>
<td>Buildings</td>
<td>56,092</td>
<td>56,092</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>(24,689)</td>
<td>(24,689)</td>
</tr>
<tr>
<td></td>
<td>31,403</td>
<td>31,403</td>
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<tr>
<td>Building Work in Progress</td>
<td>1,337,733</td>
<td>1,264,694</td>
</tr>
<tr>
<td></td>
<td>1,369,136</td>
<td>1,286,097</td>
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<tr>
<td>Furniture, Fittings &amp; Office Equipment</td>
<td>64,549</td>
<td>63,723</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>(61,061)</td>
<td>(59,407)</td>
</tr>
<tr>
<td></td>
<td>2,488</td>
<td>4,316</td>
</tr>
<tr>
<td>Computer Equipment and Website</td>
<td>301,476</td>
<td>296,364</td>
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<tr>
<td>Less Accumulated Depreciation</td>
<td>(236,365)</td>
<td>(214,181)</td>
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<td>62,091</td>
<td>81,183</td>
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<tr>
<td>Total Fixed Assets</td>
<td>1,440,394</td>
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DEPRECIATION

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<tr>
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<tbody>
<tr>
<td>Furniture &amp; Fittings, Office Equipment</td>
<td>2,554</td>
<td>3,699</td>
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<td>Computer Equipment and Website</td>
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<td>Total Depreciation</td>
<td>27,478</td>
<td>22,630</td>
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## 12. RESERVES AND TRUSTS

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</thead>
<tbody>
<tr>
<td>JPS Jamieson/3P Society Trust</td>
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<tr>
<td>Opening Balance</td>
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<td>Transfer to Speakers Fund</td>
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<td>CLOSING BALANCE</td>
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<td>Memorial Oration Fund</td>
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<td>Transfer to Speakers Fund</td>
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<td>Guest Speaker Fund</td>
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<td>Building Replacement Fund</td>
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<td>Transfer to Accumulated Funds</td>
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<tr>
<td>CLOSING BALANCE</td>
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<td>Speakers Fund</td>
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<td>Transfer from Wellington Division Trust Fund</td>
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<td>Interest Received</td>
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### TOTAL RESERVES AND TRUSTS

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<td>56,062</td>
<td>52,035</td>
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