

<p><b>Chairperson Authorisation</b></p> <p>Print: _____</p> <p>Sign: _____</p> <p>Date: _____</p>
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**ACCYPN**  
**Annual General Meeting**  
**Thursday 25<sup>th</sup> October 2018**  
**3.22pm WA Time**

**1.0 Present:**

Sally Aspinall (SA), Catherine Marron (CM), Jan Pratt(JP), Anne Conochon (AC), Jacqueline Burton (JB), Sue Poyston (SP) Leanne Gough (LG), June Colgrave(JC), Mandie Foster (MF), Alexandra Wood (AW), Pam O'Nions (PO), Julie Thomas (JT), Robyn Penny(RP), Claire Cox (CC)

**2.0 Apologies:**

Maria Ronan, Marian Miller

Meeting Secretary : Jan Pratt

Topic	Discussion	Action	Who	When
<b>3.. Confirmation of Previous Minutes</b>	Minutes of 30/11/17 <b>M JB S LG Carried</b>			
<b>4. Chairpersons report</b>	See attached Members were invited to ask questions and none were forthcoming. <i>M CM S JT</i> <i>Carried</i>			
<b>5. Secretary's report</b>	See attached Members were invited to ask questions RP asked if there had been any savings since ACCYPN has not produced a Journal for the past 12 months. JP advised that there had not been but there was not a deficit which Journal Costs usually contributed. The surplus that was in the financial report related to conference income. <i>M JP S JC</i> <i>Carried</i>			
<b>6.Appointment of an Auditor</b>	Jan Pratt moved that White House Audit Pty Ltd be appointed as the company auditor			

	<i>M JP S JC</i> <i>Carried</i>			
<b>8. Appointment of Directors Positions</b>	<i>Jan Pratt advised that here was no new directors appointed</i> <i>The following directors have decided to extend their term</i> <i>Ms Catherine Marron</i> <i>The following Directors have submitted their resignation</i> <i>Ms Bronwyn Gordon</i> <i>Ms Tara Flemington</i>			

**Meeting Closed** 3.45pm

**Next Meeting :** Date to be determined

# *AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES*

## *ANNUAL REPORT FINANCIAL YEAR 2017-2018*

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ABN: 52 133 086 601

ACN: 133 086 601

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## Introduction

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The Australian College of Children and Young People's Nurses (ACCYPN) was created in September 2008. It is a national professional organisation for nurses who work with children and young people irrespective of the setting they work in.

ACCYPN was formed by the amalgamation of five State and one National organisation. One of the long-term visions of the previous National organisation (Australian Confederation of Paediatric and Child Health Nurses) was to realise the development of a National College of Children and Young People's Nurses. The dream became a reality in September 2008. ACCYPN is registered as a Company limited by Guarantee.

The coming together of nurses working with children in all settings through direct membership of ACCYPN forms an influential professional body:

- a) promoting and advancing the specialty of children and young people's nurses and
- b) advocating for improved policy and services for children, young people and families.

## Vision

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The Australian College of Children & Young People's Nurses will promote excellence in health care for children and young people in the context of their family and the community.

## Mission

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The Australian College of Children & Young Peoples' Nurses will advocate for and facilitate the continuing development of specialty nursing practices to meet the unique needs of children and young people.



## **Chairperson's Report**

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### **ACCYPN Annual Report 2017-2018**

I am pleased to present the Annual Chairperson's Report for 2017-2018 for the Australian College of Children and Young People's Nurses, in its tenth year of operation. This report outlines the activities undertaken by the College in relation to advocacy for children and young people's health care, and the promotion and development of children and young people's nursing.

The College continues to meet the majority of the objects as outlined in the Constitution achieved by the contribution of the Directors and other members who have been willing to represent the College. In doing so, their expert skills and knowledge have advanced the work of the College.

I thank all Directors for their contribution and representation throughout the year. I would also like to acknowledge our Patron - Dame Quentin Bryce AD, CVO.

To support the work of the College, we continue to rely on the dedication and support of the Secretariat services. I wish to extend my sincere thanks to Martin and Kate Bishop and their team at Cre8it Events for their continued service to ACCYPN.

### **Professional Development**

Through our partnership with the World Continuing Education Alliance ACCYPN webcast and learning on demand that has been uploaded to the WCEA website can be accessed across the globe by anyone. ACCYPN will receive a proportion of any sales made through the WCEA.

Planning for the bi-annual conference commenced in 2017 for the meeting at the Perth Children's Hospital in October 2018. I extend my thanks to the organizing committee for their tireless efforts.

Chapter groups have been active in Western Australia, Victoria and South Australia, and Queensland, hosting events and networking opportunities for members and non-members. Thank you to the Chapter Coordinators and active members.

### **Journal**

ACCYPN and the College of Child and Youth Nurses (New Zealand) had committed to work together to develop and publish a new journal – The Journal of Child and Youth Health to be the official journal of both Colleges. This disappointingly did not proceed with the withdrawal of support from the CCYN. ACCYPN remains committed to produce a publication focused on children and young people and to promote scholarship across the Asia Pacific region. However, to realise this, financial support is required and so the Board continues to actively seek a supporting partner for the Journal.

### **Advocacy**

ACCYPN has again been active in advocacy and health policy in 2017-18, contributing to feedback on policies and guidelines of importance to the health care of children and young people.

### **Credentialing**

The National Specialist Nurse Credentialing Program – c4n – has seen the withdrawal of remaining partner organisations, leaving two - ACCYPN and Australian College of Mental Health Nurses (ACMHN). ACCYPN is committed to continuing to provide a national recognition program for specialist nurses and the Board has agreed to enter a formal agreement with the ACMHN. Credentialing is continuing to be available to children and young people's nurses Australia-wide. I would like to thank Dr Yvonne Parry for chairing the ACCYPN Credentialing Committee and the members who are part of this committee.

### **Strategic Plan, Business Rule and Position Statements**

In February 2018, the Board commenced the review of the ACCYPN Strategic Plan and development of the ACCYPN Strategic Plan 2018-2021. The Board will monitor the Strategic Plan status quarterly. With the input from members, the Strategic Plan provides the plan for the College for the next 3 years.

The Board continues to review and update the College's Business Rules and Position Statements as they become due. I would like to sincerely thank the Directors for their work on these documents.

In conclusion, ACCYPN continues to be active for members and seek opportunities to influence health care for children and young people and to improve and secure the future of the College for all members.

**Catherine Marron**  
Chairperson ACCYPN

## Company Secretary's Report

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Dear Members

2018 is the 10th anniversary since ACCYPN was formed. The creation of a National College was only achievable with the good will on the part of all states and territories and the members to move to this model. ACCYPN has built on the work of the previous state and federal organisations but has moved forward and created its own position as a professional body for children and young people's nurses. The Australian College of Children and Young People's Nurses is a registered charity with the Australian Charities and Not-for-profits Commission.

Some of the achievements in the 10 years include advocacy for children and young people's health policy (see the website for details) and the advancement of children and young peoples' nursing. The College has fortified its position in advancing specialist nursing practice through the development of the Standards of Practice, the Framework for Specialist Nurse Credentialing (c4n) and the creation of a Knowledge Centre which includes Learning on Demand webcasts. These activities are evidence of ACCYPN's role in advancing practice which has been achieved through the active participation of members.

Strategic memberships include:

- Member of the Asia Pacific Paediatric Nurses Association. ACCYPN is actively involved through this association in promoting children and young people's nursing in the Asia Pacific region.
- Member of the Coalition of National Nursing and Midwifery Organisations (CoNNMO).
- National Community Child Health Council.

The work of ACCYPN is predominately voluntary and all members contributing to that work need to be congratulated for their efforts. The secretariat is the only paid position in ACCYPN.

The financial year 2017-2018 has seen a small surplus of \$9,544 – this due to the income from the 2018 conference which still has expenses to be paid.

I would encourage all members to promote the ACCYPN to their peers and encourage membership.

**Jan Pratt AM**

Company Secretary, ACCYPN



## Directors Report

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### Advocacy for Children and Young People's Health Care

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- Australasian Clinical Indicator Report 17th Edition 2010-2017
- National Strategic Approach to Maternity Services (NSAMS)
- Draft Australian National Breastfeeding Strategy: 2017 and Beyond
- Draft Research Protocol for the review of the evidence base for the update of Patient Blood Management (PBM) Guidelines: Modules 2 to 6
- Academy of Child and Adolescent Health Strategic Planning workshop
- National Community Child Health Council representation
- Queensland Statewide Child and Youth Clinical Network Child Health Sub Network representation
- CoNNMO representation

### Advocacy for Children and Young People's Nurses- developing and promoting the speciality

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#### The ACCYPN Website

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#### Professional Development and Research Grants / Awards

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These grants are a member benefit.

##### National

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Sr Dorothea Award – Not awarded

Margaret Sullivan Award – Not awarded

##### Queensland

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Lyn Fraser Post Graduate Award QUT – Bethany Goodrich

Post Graduate Academic Award ACU- Sarah Harriman

##### South Australia

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Flinders University – Lynn Sweeney

##### Victoria

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University of Melbourne – Hannah Brown

##### Western Australia

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Dorothy Clark – Not awarded

## List-Serv

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ACCYPN has retained two list serv but changed the function of these. One is for members and members are encouraged to use this to seek information or discuss issues with other members. The other one has been changed to support the functions of the Board for the BOD.

## Chapter Events

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Chapters aim to have at least two events per annum. The following are the events conducted for 2017-2018.

State	Event
Queensland	<b>Topic:</b> Celebration of 100 Years of Community Child Health Services in Queensland <b>Presenters:</b> <a href="#">Professor John Pearn and Professor Linda Shields</a> <b>Date:</b> Saturday 16th June 2018 <b>Venue:</b> Greek Club, 29 Edmonstone Street, South Brisbane
South Australia	Clinical Supper <b>'Overview of SA Safe Infant Sleeping Standards'</b> <b>Date:</b> Tuesday 14 November 2017

State	Event
Western Australia	<p><b>Mid-Year Dinner</b>  'A Healthy Start for a Better Future – THE ORIGIN PROJECT'  <b>Date:</b> Tuesday 19th June 2018  <b>Presenters:</b> Dr Ravisha Srinivasjois, Neonatologist &amp; Dr Mandie Foster, Lecturer ECU  <b>Venue:</b> Kailis Bros Leederville, 101 Oxford Street, Leederville</p>
	<p><b>Clinical Supper</b>  'Telethon Speech &amp; Hearing Talk &amp; Tour'  Join us for an evening of informative talks from leading health experts and a tour of Telethon Speech &amp; Hearing. Tours of TSH will run from 4:30pm-5:00pm and 7:00-7:30pm with places capped at 20 people.  <b>Presenters:</b> Ian Henderson, Head of Hearing Services &amp; Natalie Willacy, Deputy Principal of Talkabout  <b>Date:</b> Wednesday 18 April 2018</p>
	<p><b>Parenting is Forever</b>  <b>Date:</b> Tuesday 27 February 2018  <b>Time:</b> 5:00pm – 6.30pm  <b>Venue:</b> Macdonald Lecture Theatre, Level 3 Administration Building, PMH  <b>Attendance:</b> In person or Remote access (Telehealth / Scopia)</p>
	<p><b>WA Chapter Trivia Night</b>  <b>Date:</b> Thursday 2 November 2017  <b>Time:</b> 5:30 for 6pm Start  <b>Venue:</b> Charlies Bar (off Verdun Street Nedlands) – Ground Floor 'R' Block @ QEII Medical Centre</p>
	<p><b>Understanding Gender Dysphoria</b>  <b>Date:</b> Saturday 16 September 2017  <b>Time:</b> 8.30am – 10.30pm (1.5 CPD Hrs)  <b>Presenters:</b> Melanie Harry, CNS &amp; Hans-Willem van Hall, Specialist Clinical Psychologist, Gender Diversity Services, PMH  <b>Venue:</b> City West Function Centre, 45 Plaistowe Mews, West Perth</p>

### Financial Support for Clinical Meetings

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In accepting funds from the following companies does not imply ACCYPN support for the products.

#### Chapter Events 2017-2018 attracted financial support Western Australia Chapter

Date	Event	Sponsor	Amount
16/9/17	Clinical Breakfast	Bayer Australia Ltd Aspen Nutritionals	\$440-00 \$440-00
18/4/18	TSH Talk	ENT Technologies	\$330-00
19/6/18	Mid-Year Dinner	Bayer Australia Ltd Aspen Nutritionals	\$715.00 \$715-00

**Queensland Chapter**

<b>Date</b>	<b>Event</b>	<b>Sponsor</b>	<b>Amount</b>
16/6/18	16/6/18 100 Years of Community Child Health Service	HESTA	\$550-00

**Sales Email Blast**

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<b>Organisation</b>	<b>Amount</b>
Hogan Media	\$220-00
Medecins Sans Frontieres	\$374-00

## Directors' Names, Qualifications, Position, Place of Employment and Additional Responsibilities

Name	Position	Additional Responsibility of the Board Members
<b>Company Directors</b>		
Burton, Jacquie	RN/RM PICU & Neuromuscular Nurse Consultant, Royal Children's Hospital, Melbourne Immunisation Nurse, Moonee Valley City Council	CoNNMO representative from April 2012
Colgrave, June	Course Coordinator Bachelor of Nursing Southern Cross University	Chairperson 2018 Conference Committee
Flemington, Tara	Research Fellow and Registered Nurse, Mid North Coast Local Health District, NSW Adjunct Research Fellow, University of Sydney	
Foster, Mandie	Lecturer, Paediatrics (Undergraduate, Postgraduate), School of Nursing and Midwifery, Edith Cowan University, Joondalup Campus, Perth, WA, 6027.	WA Chapter Committee Member ACCYPN Conference Committee Member
Gordon, Bronwyn	Lecturer School of Nursing, Midwifery and Paramedicine (NSW & ACT), Faculty of Health Sciences Australian Catholic University	
Gough, Leanne	Clinical Practice Improvement Coordinator Child & Adolescent Health Service, WA	
Marron, Catherine	Nursing Director Children's Health, Queensland Hospital and Health Service	Chairperson BOD
McLoughlin, Lissa	Director of Nursing & Midwifery Mount Isa Hospital, Queensland	Resigned 10 <sup>th</sup> February 2018



# **AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**

**ABN: 52 133 086 601**

**Financial Report For The Year Ended  
30 June 2018**



# Australian College of Children and Young People's Nurses

ABN: 52 133 086 601

## Financial Report For The Year Ended 30 June 2018

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# AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES

ABN: 52 133 086 601

## DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2018.

### Directors

The names of each person who has been a director during the year and to the date of this report are:

Ms Jacqueline Burton  
Ms June Patricia Colgrave  
Ms Leanne Sue Gough  
Ms Catherine Anne Marron  
Ms Anne Youles  
Ms Lissa McLoughlin resigned (22/03/2018)  
Ms Linda Shields resigned (7/12/2017)  
Ms Bronwyn Gordon  
Mr Scott Stokes resigned (2/11/2017)  
Ms Mandie Foster appointed (30/11/2017)  
Ms Tara Flemington appointed (30/11/2017)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

### Principal Activities

The principal activity of the company during the financial year was to conduct and facilitate the activities of nursing for children and young people.

### Information on Directors

Ms Jacqueline Burton	—	Registered Nurse/Midwife, Paediatric Intensive Care Unit, Royal Children's Hospital, Victoria
	—	Immunisation Nurse, Moonee Valley City Council
Additional Responsibilities	—	CoNNMO Representative from April 2012
Ms June Patricia Colgrave	—	Lecturer Nursing, Southern Cross University
Additional Responsibilities	—	Chairperson 2016 Conference Committee
Ms Leanne Sue Gough	—	Clinical Practice Improvement Coordinator, Child & Adolescent Health Service, WA
Additional Responsibilities	—	ACCYPN Representative on the National Steering Committee for Specialist Nurse Credentialing
Ms Catherine Anne Marron	—	Nursing Director Children's Health Services, Queensland Health Hospital and Health Service
Additional Responsibilities	—	Chairperson BOD
Special Responsibilities	—	Chairperson of Standards of Practice Development
	—	National Community Child Health Council representative
Ms Anne Youles	—	Nurse Unit Manager, Children's Health Queensland
Ms Bronwyn Gordon	—	Lecturer School of Nursing, Midwifery and Paramedicine (NSW & ACT)
	—	Faculty of Health Sciences, Australian Catholic University
Ms Mandie Foster	—	Lecturer & Research Scholar, Paediatrics and Child Health School of Nursing and Midwifery, Edith Cowan University, WA
Ms Tara Flemington	—	Research Fellow Mid North Coast Local Health District, NSW
	—	Adjunct Research Fellow University of Sydney, NSW

AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES  
ABN: 52 133 086 601  
DIRECTORS' REPORT

**Information on Company Secretary**

Dr Jan Desma Pratt

- Assistant Director of Nursing - Strategic Initiatives  
Metro South Hospital & Health Service, Queensland Health
- Adjunct Associate Professor  
School of Nursing, Faculty of Health, Queensland University of  
Technology
- Company Secretary  
ACCYPN Representative on the National Steering Committee  
for Specialist Nurse Credentialing

**Additional Responsibilities**

**Meetings of Directors**

During the financial year, 9 meetings of directors were held. Attendances by each director were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Ms Jacqueline Burton	9	9
Ms June Patricia Colgrave	9	7
Ms Leanne Sue Gough	9	5
Ms Catherine Anne Marron	9	8
Ms Anne Youles	9	7
Ms Lissa McLoughlin	6	2
Ms Linda Shields	3	2
Ms Bronwyn Gordon	9	4
Mr Scott Stokes	3	2
Ms Mandie Foster	6	6
Ms Tara Flemington	6	4

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 30 June 2018, the total amount that members of the company are liable to contribute if the company is wound up is \$4,820 (2017: \$5,270).

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2018 has been received and can be found on page 3 of the financial report.

This directors' report is signed in accordance with a resolution of the Board of Directors.

Director

  
Ms Catherine Anne Marron

Dated this

18<sup>th</sup> day of October 2018

Secretary

  
Dr Jan Desma Pratt

Dated this

17<sup>th</sup> day of October 2018

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
**ABN: 52 133 086 601**  
**AUDITOR'S INDEPENDENCE DECLARATION UNDER S 307C OF**  
**THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF AUSTRALIAN COLLEGE OF CHILDREN AND**  
**YOUNG PEOPLE'S NURSES**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Name of Firm      Whitehouse Audit Pty Ltd

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Name of Partner      Eamon Lynch  
Registered Company Auditor 452639

Address              Level 1, 195 Hume Street  
  
TOOWOOMBA QLD 4350

Dated this            18   day of            October   2018

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**

**ABN: 52 133 086 601**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR  
ENDED 30 JUNE 2018**

	<b>Note</b>	<b>2018</b>	<b>2017</b>
		<b>\$</b>	<b>\$</b>
Revenue	2	69,428	132,045
Other income	2	3,218	3,497
Depreciation and amortisation expense	3	(658)	(490)
Audit, legal and consultancy fees		(1,000)	(1,000)
Accounting charges		(1,538)	(1,400)
Conference expenses		(13,307)	(63,615)
Secretarial expenses		(25,602)	(38,811)
Sundry expenses		(20,996)	(39,980)
<b>Current year surplus before income tax</b>		<u>9,544</u>	<u>(9,755)</u>
Income tax expense			
<b>Net current year surplus</b>		<u>9,544</u>	<u>(9,755)</u>
<b>Other comprehensive income</b>			
<b>Total other comprehensive (losses)/income for the year</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>		<u>9,544</u>	<u>(9,755)</u>
Profit attributable to members of the entity		<u>9,544</u>	<u>(9,755)</u>
Total comprehensive income attributable to members of the entity		<u>9,544</u>	<u>(9,755)</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**

**ABN: 52 133 086 601**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018**

	<b>Note</b>	<b>2018</b> \$	<b>2017</b> \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	192,728	181,489
Other current assets	5	1,226	1,317
<b>TOTAL CURRENT ASSETS</b>		<u>193,954</u>	<u>182,806</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	821	1,479
Intangible assets	7	7,723	7,099
<b>TOTAL NON-CURRENT ASSETS</b>		<u>8,544</u>	<u>8,578</u>
<b>TOTAL ASSETS</b>		<u>202,498</u>	<u>191,384</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	8	4,799	3,230
<b>TOTAL CURRENT LIABILITIES</b>		<u>4,799</u>	<u>3,230</u>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	9	131,501	131,501
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>131,501</u>	<u>131,501</u>
<b>TOTAL LIABILITIES</b>		<u>136,300</u>	<u>134,731</u>
<b>NET ASSETS</b>		<u>66,197</u>	<u>56,653</u>
<b>EQUITY</b>			
Retained surplus		66,197	56,653
<b>TOTAL EQUITY</b>		<u>66,197</u>	<u>56,653</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
**ABN: 52 133 086 601**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018**

<b>Note</b>	Retained Surplus	Total
	\$	\$
<b>Balance at 1 July 2016</b>	66,408	66,408
<b>Comprehensive Income</b>		
Surplus for the year attributable to members of the entity	(9,755)	(9,755)
<b>Total comprehensive income attributable to members of the entity</b>	(9,755)	(9,755)
<b>Balance at 30 June 2017</b>	56,653	56,653
<b>Balance at 1 July 2017</b>	56,653	56,653
<b>Comprehensive Income</b>		
Surplus for the year attributable to members of the entity	9,544	9,544
<b>Total comprehensive income attributable to members of the entity</b>	9,544	9,544
<b>Balance at 30 June 2018</b>	66,197	66,197

The accompanying notes form part of these financial statements:

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
**ABN: 52 133 086 601**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018**

	<b>Note</b>	2018 \$	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		69,428	132,045
Payments to suppliers and employees		(60,874)	(145,476)
Interest received		3,309	3,609
Net cash generated from operating activities	12	<u>11,863</u>	<u>(9,823)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		-	(1,263)
Payment for intangible assets		(624)	-
Net cash used in investing activities		<u>(624)</u>	<u>(1,263)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net cash used in financing activities		<u>-</u>	<u>-</u>
Net increase in cash held		11,239	(11,086)
Cash on hand at beginning of the financial year		181,489	192,575
Cash on hand at end of the financial year	4	<u><u>192,728</u></u>	<u><u>181,489</u></u>

The accompanying notes form part of these financial statements.



**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
**ABN: 52 133 086 601**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

The financial statements cover Australian College of Children and Young People's Nurses as an individual entity, incorporated and domiciled in Australia. Australian College of Children and Young People's Nurses is a company limited by guarantee.

The financial statements were authorised for issue on \_\_\_\_\_ by the directors of the company.

**Note 1            Summary of Significant Accounting Policies**

These special purpose financial statements have been prepared in accordance with the Corporations Act 2001 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Accounting Policies**

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

**(a) Revenue**

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Australian College of Children and Young People's Nurses receives non-reciprocal contributions of assets from the government and other parties for no or nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Donations and bequests are recognised as revenue when received.

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 rendering of a service is recognised upon the delivery of the service to the customer.

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

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

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and impairment losses.

**Plant and Equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(c) for details of impairment).

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

Plant and equipment that have been contributed at no cost or for nominal cost are recognised at the fair value of the asset at the date it is acquired.

**Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Plant and equipment	20%
Computer	66.67%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**(c) Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying value. For non-cash generating specialised assets measured using the cost basis, the recoverable amount is determined using current replacement cost in AASB 13 *Fair Value Measurement*. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

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

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

**(d) Cash and cash equivalents**

Cash and cash equivalents includes 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.

**(e) Accounts receivable and other debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(f) for further discussion on the determination of impairment losses.

**(f) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(g) Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

**(h) Intangible Assets**

**Software**

Software is initially recognised at cost. It has a finite life and is carried at cost. It is assessed annually for impairment.

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**(i) Provisions**

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

**(j) Comparative Figures**

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

When the entity retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statements, must be disclosed.

**(k) Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**(l) New Accounting Standards for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the entity. The directors have decided not to early adopt any of the new and amended pronouncements. Their assessment of the pronouncements that are relevant to the entity but applicable in future reporting periods is set out below:

- AASB 9: *Financial Instruments* and associated amending Standards (applicable to annual reporting periods beginning on or after 1 January 2018).

The Standard will be applicable retrospectively (subject to the provisions on hedge accounting outlined below) and includes revised requirements for the classification and measurement of financial instruments, revised recognition and derecognition requirements for financial instruments, and simplified requirements for hedge accounting.

The key changes that may affect the company on initial application include certain simplifications to the classification of financial assets, simplifications to the accounting of embedded derivatives, upfront accounting for expected credit loss, and the irrevocable election to recognise gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. AASB 9 also introduces a new model for hedge accounting that will allow greater flexibility in the ability to hedge risk, particularly with respect to the hedging of non-financial items. Should the entity elect to change its hedge policies in line with the new hedge accounting requirements of the Standard, the application of such accounting would be largely prospective.

Although the directors anticipate that the adoption of AASB 9 may have an impact on the entity's financial instruments, it is impracticable at this stage to provide a reasonable estimate of such impact.

- AASB 16: *Leases* (applicable to annual reporting periods beginning on or after 1 January 2019).  
When effective, this Standard will replace the current accounting requirements applicable to leases in AASB 117: *Leases* and related Interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases.

The main changes introduced by the new Standard are as follows:

- recognition of a right-of-use asset and liability for all leases (excluding short-term leases with less than 12 months of tenure and leases relating to low-value assets);
- depreciation of right-of-use assets in line with AASB 116: *Property, Plant and Equipment* in profit or loss and unwinding of the liability in principal and interest components;
- inclusion of variable lease payments that depend on an index or a rate in the initial measurement of the lease liability using the index or rate at the commencement date;
- application of a practical expedient to permit a lessee to elect not to separate non-lease components and instead account for all components as a lease; and
- inclusion of additional disclosure requirements.

The transitional provisions of AASB 16 allow a lessee to either retrospectively apply the Standard to comparatives in line with AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* or recognise the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial application.

Although the directors anticipate that the adoption of AASB 16 will impact the entity's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

- AASB 1058: *Income of Not-for-Profit Entities* (applicable to annual reporting periods beginning on or after 1 January 2019).

This Standard is applicable when an entity receives volunteer services or enters into other transactions where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The significant accounting requirements of AASB 1058 are as follows:

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- Income arising from an excess of the initial carrying amount of an asset over the related contributions by owners, increases in liabilities, decreases in assets and revenue should be immediately recognised in profit or loss. For this purpose, the assets, liabilities and revenue are to be measured in accordance with other applicable Standards.
- Liabilities should be recognised for the excess of the initial carrying amount of a financial asset (received in a transfer to enable the entity to acquire or construct a recognisable non-financial asset that is to be controlled by the entity) over any related amounts recognised in accordance with the applicable Standards. The liabilities must be amortised to profit or loss as income when the entity satisfies its obligations under the transfer.

A private sector not-for-profit entity may elect to recognise volunteer services or a class of volunteer services as an accounting policy choice if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated. Recognised volunteer services should be measured at fair value and any excess over the related amounts (such as contributions by owners or revenue) immediately recognised as income in profit or loss.

The transitional provisions of this Standard permit an entity to either: restate the contracts that existed in each prior period presented in accordance with AASB 108 (subject to certain practical expedients); or recognise the cumulative effect of retrospective application to incomplete contracts on the date of initial application. For this purpose, a completed contract is a contract or transaction for which the entity has recognised all of the income in accordance with AASB 1004: *Contributions*.

Although the directors anticipate that the adoption of AASB 1058 may have an impact on the entity's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

- AASB 2016-8: *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities*

AASB 2016-8 (issued December 2016) inserts Australian requirements and authoritative implementation guidance for not-for-profit entities into AASB 9: Financial Instruments and AASB 15: Revenue from Contracts with Customers as a consequence of AASB 1058: Income of Not-for-Profit Entities (refer to [1-0900]).

AASB 2016-8 mandatorily applies to annual reporting periods beginning on or after 1 January 2019. Earlier application is permitted, provided AASB 1058 is applied for the same period.

**Note 2              Revenue and Other Income**

	2018 \$	2017 \$
<b>Revenue</b>		
Revenue from (non-reciprocal) government grants and other grants		
— Membership fees	38,001	49,070
— VIC chapter events	-	141
— Conference fees	19,016	65,037
— QLD chapter events	3,359	-
— WA chapter events	8,172	9,268
— Sales	340	1,110
— Miscellaneous income	422	7,205
— SA chapter events	118	214
<b>Total revenue</b>	<b>69,428</b>	<b>132,045</b>
<b>Other income</b>		
— Interest received	3,218	3,497
<b>Total other income</b>	<b>3,218</b>	<b>3,497</b>
<b>Total revenue and other income</b>	<b>72,646</b>	<b>135,542</b>

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

**Note 3 Surplus for the year**

	2018 \$	2017 \$
<b>(a) Expenses</b>		
Depreciation and amortisation:		
— furniture and equipment	658	490
Total depreciation and amortisation	<u>658</u>	<u>490</u>
Audit fees		
— audit services	1,000	1,000
— accounting fee	1,538	1,400
Total Audit Remuneration	<u>2,538</u>	<u>2,400</u>
<b>(b) Significant Expenses</b>		
The following significant expense items are relevant in explaining the financial performance:		
— Cost of sales	9,004	6,961
— Annual charges	2,818	2,332
— Fees & licences	1,285	965
— Awards/grants given	182	9,490
— Printing and stationery	-	510
— Website/hosting	889	1,198
— Webcasting	-	10,985
— Telephone & internet	1,296	1,198
— Merchant Fee	518	1,651
— Insurance	809	809
— Travel	668	-
	<u>17,469</u>	<u>42,194</u>

**Note 4 Cash on Hand**

	2018 \$	2017 \$
<b>CURRENT</b>		
Cash at bank		
ACCYPN conference account*6511	32	202
Cheque account*5695	49,958	14,853
Savings account*5724	12	22,833
Scholarship account*9127	13,003	13,872
Scientific event account*5716	37	3,137
WA Scholarship account*6538	4,100	3,227
Community solutions account*9720	104	106
Term deposit*2663	125,482	123,260
	<u>192,728</u>	<u>181,489</u>

**Note 5 Other Current Assets**

	2018 \$	2017 \$
Accrued Income	1,226	1,317
	<u>1,226</u>	<u>1,317</u>

**Note 6 Property, Plant and Equipment**

	2018 \$	2017 \$
<b>PLANT AND EQUIPMENT</b>		
Plant and equipment:		
At cost	3,091	3,091
Less accumulated depreciation	(2,270)	(1,612)
	<u>821</u>	<u>1,479</u>
	-	-
Total plant and equipment	<u>821</u>	<u>1,479</u>
Total property, plant and equipment	<u>821</u>	<u>1,479</u>

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

**Note 7 Intangible Assets**

	2018 \$	2017 \$
Computer software	7,723	7,099
Net carrying amount	<u>7,723</u>	<u>7,099</u>
	Computer software	
	\$	
<b>Movements in Carrying Amount</b>		
<b>2017</b>		
Balance at the beginning of the year	6,926	
Additions	<u>173</u>	
	<u>7,099</u>	
<b>2018</b>		
Balance at the beginning of the year	7,099	
Additions	<u>624</u>	
	<u>7,723</u>	

**Note 8 Accounts Payable and Other Payables**

	2018 \$	2017 \$
<b>Current</b>		
GST payable	4,109	2,540
Other payables - scholarship funds	<u>690</u>	<u>690</u>
	<u>4,799</u>	<u>3,230</u>
	2018	2017
	\$	\$
(a) Financial liabilities at amortised cost classified as accounts payable and other payables		
Accounts payable and other payables:		
— Total current	<u>4,799</u>	<u>3,230</u>
Financial liabilities as accounts payable and other payable	<u>4,799</u>	<u>3,230</u>

**Note 9 Borrowings**

	2018 \$	2017 \$
<b>Non-current</b>		
Loan liabilities - ACPCHN WA Trust Fund	123,220	123,220
Loan liabilities - Dorothy Clarke Fund	<u>8,281</u>	<u>8,281</u>
	<u>131,501</u>	<u>131,501</u>
<b>TOTAL BORROWINGS</b>	<u>131,501</u>	<u>131,501</u>

Borrowings are secured by the underlying leased assets.

**Note 10 Contingent Liabilities and Contingent Assets**

There are no material contingent liabilities or contingent assets to report as at balance sheet date.

**Note 11 Events After the Reporting Period**

There was no significant events after balance sheet date effected the financial report.

**Note 12 Cash Flow Information**

	2018 \$	2017 \$
<b>Reconciliation of Cash Flows from Operating Activities with Net Current Year Surplus</b>		
Net current year surplus	9,544	(9,755)
Adjustment for:		
Depreciation and amortisation expense	658	490
(Increase)/decrease in accounts receivable and other debtors	91	112
Increase/(decrease) in accounts payable and other payables	<u>1,569</u>	<u>(670)</u>
	<u>11,863</u>	<u>(9,823)</u>

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
**ABN: 52 133 086 601**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**

**Note 13            Entity Details**

The registered office of the entity is:

Australian College of Children and Young People's Nurses  
DLA Phillips Fox, 'Waterfront PL' Level 29, 1 Eagle Street  
BRISBANE QLD 4000

The principal place of business is:

Australian College of Children and Young People's Nurses  
5 Drysdale Street  
WYNNUM WEST QLD 4178

**Note 14            Members' Guarantee**

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 towards meeting any outstanding obligations of the entity. At 30 June 2018 the number of members was 482.

AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES  
ABN: 52 133 086 601  
DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Australian College of Children and Young People's Nurses, the directors declare that:

1. The financial statements and notes, as set out on pages 4 to 14, are in accordance with the Corporations Act 2001 and:
  - (a) comply with Australian Accounting Standards; and
  - (b) give a true and fair view of the financial position of the company as at 30 June 2018 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Director



*Ms Catherine Anne Marron*

Dated this

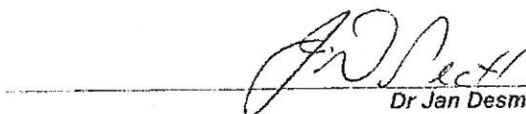
18<sup>th</sup>

day of

October

2018

Secretary



*Dr Jan Desma Pratt*

Dated this

17<sup>th</sup>

day of

October

2018



**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
**ABN: 52 133 086 601**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**

**Report on the Audit of the Financial Report**

***Opinion***

We have audited the financial report of Australian College of Children and Young People's Nurses (the company), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the accompanying financial report of Australian College of Children and Young People's Nurses is in accordance with the Corporations Act 2001, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2018 and of its performance for the year then ended; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

***Basis for Opinion***

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the Corporations Act 2001 and the auditor independence requirements of the ACNC Act and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of Australian College of Children and Young People's Nurses, would be in the same terms if given to the directors as at the time of this auditor's report.

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

***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

***Responsibilities of the Directors for the Financial Report***

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

***Auditor's Responsibilities for the Audit of the Financial Report***

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**  
**ABN: 52 133 086 601**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the entity audit. We remain solely responsible for our audit opinion.

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

Auditor's name and signature:



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Eamon Lynch  
Registered Company Auditor 452639

Name of firm:

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Whitehouse Audit Pty Ltd

Address:

Level 1, 195 Hume Street  
TOOWOOMBA QLD 4350

Dated this

18 day of October 2018