

<p>Chairperson Authorisation</p> <p>Print: _____</p> <p>Sign: _____</p> <p>Date: _____</p>
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ACCYPN
Annual General Meeting
Thursday 28th November 2019
7.00pm AEST Time

1.0 Present:

Catherine Marron (CM), Jan Pratt (JP), Davina Houghton (DH), Katie Robinson (KR), Jacque Burton (JB), Jade Ferullo (JF), Cathy Keyte (CK), Mandie Foster (MF), Anne Youles (AY), Sandra Phillips (SP), Mary Barnett (MB)

2.0 Apologies:

Anita Minkus, Pam O'Nions, Kathryn Bicknell, Sue Poynton, Dr Susan Wilson, Jennifer Anderson, Bronwyn Murphy, Dr Christine Taylor, Karen Appleby, Christine Fisher, Maria Rowan.

Meeting Secretary : Jan Pratt

Topic	Discussion	Action	Who	When
3.. Confirmation of Previous Minutes	Minutes of 25 th October 2018 M JB S MF Carried			
4. Chairpersons report	See attached Members were invited to ask questions and none were forthcoming. <i>M CM S AY</i> <i>Carried</i>			
5. Secretary's report	See attached Members were invited to ask questions and none were forthcoming. <i>M JP S JB</i> <i>Carried</i>			
6.Appointment of an Auditor	Jan Pratt moved that White House Audit Pty Ltd be appointed as the company auditor <i>M JP S SP</i> <i>Carried</i>			
8. Appointment of Directors Positions	Cathy Marron advised that there were two new appointments and welcomes <i>Ms Jade Ferullo,</i>			

	<i>Ms Catherine Keyte</i> <i>Dr Yvonne Parry</i> <i>Davina Houghton</i> <i>The following directors have decided to extend their term</i> <i>Ms Jacquie Burton</i> <i>The following Directors have submitted their resignation</i> <i>Ms Anne Youles</i> <i>Ms Leanne Gough</i> <i>CM welcomed all new Directors and thanked the Directors for their contribution.</i>			
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Meeting Closed 7.18 pm

Next Meeting : Date to be determined



AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES

ANNUAL REPORT FINANCIAL YEAR 2018-2019



ABN: 52 133 086 601

ACN: 133 086 601

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Introduction

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 States 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

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

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

ACCYPN Annual Report 2018-2019

I am pleased to present the Annual Chairperson's Report for 2018-2019 for the College, in its eleventh 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.

Through the contribution of the Directors and active members we continue to meet the majority of the objects as outlined in the Constitution. The expertise and commitment of members assist us to advance the work of the College. I thank all Directors and the Company Secretary Dr Jan Pratt AM for their tireless efforts in managing the operations of the College.

Additionally, to support our operations, we 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.

ACCYPN webcast and learning on demand continues to be available through the ACCYPN Knowledge Centre and the World Continuing Education Alliance website, which can be accessed across the globe by anyone. To date, ACCYPN has not received any monies from sales made through the World Continuing Education Alliance WCEA, however much of the education is made available for free, particularly in developing countries where access to quality education can be a challenge. ACCYPN believe that we have a responsibility to actively support children and young people's nurses in Australia and across the Asia Pacific region. Hence, we continue to be an active member of the Asia Pacific Paediatric Nurses Association, supporting like-minded professional nursing organisations to grow the specialty.

The bi-annual conference held at the new Perth Children's Hospital in October 2018 was a great success. I extend my thanks to the Conference Chair June Colgrave and the organizing committee for their tireless efforts.

Western Australia and Queensland Chapters continue to host successful events and networking opportunities for members and non-members, which contributes to the income of the College. I would like to thank the Chapter Coordinators and Committees for their efforts.

Journal

ACCYPN has committed to work towards establishing the new journal – The Journal of Child and Youth Health will be the official journal of the College. Progress on the Journal has been slow and unfortunately not having a Journal may have been a contributing factor to a decline in membership this year. The Board has had little success in finding a sponsor or financial partner to support the Journal. However, the Board determined that it was in the best interests of members to commit the financial resources to the Journal and this was possible through profits made by the Perth Conference. ACCYPN has signed an agreement with Cambridge Media to publish the Journal in 2020, following appointment of the Editor and editorial team. A journal reference group will be established to provide member input into the new Journal development.

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. This includes the Australian National Breastfeeding Strategy, Australian Clinical Indicators Report (Paediatrics), Parliamentary Inquiry into Nurse Education – Educating the Nurse of the Future, and the National Action Plan for Children and Young People.

Credentialing

Specialist Nurse Credentialing is offered by both ACCYPN and Australian College of Mental Health Nurses (ACMHN). ACCYPN has entered a formal agreement with the ACMHN and credentialing continues to be available through an on-line submission process to children and young people's nurses through the ACCYPN website. 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

The ACCYPN Strategic Plan 2018-2021 sets the direction for the College in the coming years. The Board is monitoring our progress against the Strategic Plan status each quarter.

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

Dear Members

2018 was 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.

To stay current and advance as a professional body requires a committed and engaged membership. Many professional organisations are finding the current climate a challenge to maintain and engage members so ACCYPN is not alone. I am asking all members to encourage their peers and colleagues to join ACCYPN. Children and Young People's Nursing is a unique speciality with many sub specialities. The role of ACCYPN is to advocate for the speciality of practice, the nurses in the practice and the patients/clients they care for.

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.

I would like on behalf of the Board to acknowledge Dr Linda Shields generosity in donating the royalties from one of her books to ACCYPN.

The financial year 2017-2018 has seen a small profit of \$3,315.00. From the conference surplus \$12,000 has been transferred to the National Scholarship account and \$12,000 kept for the first-year payment for the journal.

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

Dr Jan Pratt AM

Company Secretary, ACCYPN

Conference 2018 Report

Heading west: Focus on Children & Young People's Health

ACCYPN's 2018 Conference held at Perth Children's Hospital, Western Australia 26-28 October 2018 with 120 delegates attending the conference.

I would like to acknowledge the wonderful support we received from Perth Children's Hospital executive and their friendly and accommodating hospital staff. Delegates had overwhelmingly positive response to Perth Children's Hospital as the Conference venue.

- We began with Masterclasses on Wednesday. Presenters and topics covered were: "Engaging with the New Era of Publish or Perish: 'Integrated Knowledge Translation' of Research Insights: An Approach that Ensures Messages Get Out in the right time & to the Right Audiences" with Dr Judith Lynham.
- "Richer and effective interprofessional and intersectoral practices" with Dr Christine Look & Dr Judith Lynham,
- "The voices of children and parents as consumers of healthcare: an international perspective," with Dr Mandie Foster,
- "Influencing change in uncertain times: four rooms and three keys" presented by Dr Pam O'Nions.

Thank you to all presenters, the masterclasses were very engaging and well presented. All presenters received excellent feedback from delegates.

Following on from the Masterclasses a welcome reception was held for delegates to meet over canapés and drinks. It was a fun evening catching up with friends and colleagues and making new friendships.

Thursday had Delegates treated to a Welcome to Country by Ingrid Cumming - Whadjuk Noongar Custodian and Traditional Owner.

Katie McKenzie, Executive Director Nursing Services, Child and Adolescent Health Service, Perth Children's Hospital, welcomed delegates to Perth Children's Hospital.

Adjunct Professor Debra Thoms, Commonwealth Chief Nursing and Midwifery Officer was the opening keynote speaker captivating delegates with information on opportunities and innovative practice for children and young people's nursing into the future.

Dr Judith Lynam Professor & Associate Director Strategic Initiatives, Research Lead – RICHER, Social Pediatrics Initiative, Programme Director –Master of Health Leadership & Policy, University of British Columbia continued with focusing on children and young people's health with her informative presentation on Improving Child Health Outcomes: It's all about Partnerships to Enrich, Extend & Enhance Clinical Services Provision.

Mr Colin Pettit, Commissioner for Children & Young People, Western Australia enlightened audiences on the need that "Our children can't wait: improving mental health services for WA children and young people".

Christine Look Associate Professor, University of British Columbia, Developmental Pediatrician, Medical Director, RICHER Program & Cleft Palate Program, BC Children's Hospital, Sunny Hill Health Centre for Children (CDBC Program) concluded the day with an insight into "Growing up" with FASD: Developing a RICHER Approach".

Friday commenced with Sandra Vale, National Allergy Strategy Coordinator, presenting delegates with information on “Nip allergies in the Bub”.

This was followed by a thought provoking presentation from Professor Evalotte Morelius, Professor of Nursing, Children and Young People, Edith Cowan University & Perth Children’s Hospital on how to “To Prevent and Decrease Stress in Childhood”

Delegates were enthralled with “Robots with Personality” with NAO accompanied by & Mark Allen, Technologist, The Brainary.

Ibi Patane, Clinical Lecturer, QUT School of Nursing, informed delegates on “Why become an ACCYPN Credentialed Nurse? I would encourage all members to consider becoming a Credentialed Nurse through ACCYPN. Ibi assured us all that it is not as difficult as we may think.

Terri Barrett, A/Chief Nurse & Midwifery Officer, Western Australia, concluded the key presentations with a “Vision for Child Health in WA”.

The conference included concurrent sessions covering a range of presentations addressing the conference theme, ‘Heading West: Focus on children and young people’s health’.

Rapid Fire presentations added interest to the conference with presenters having 90 seconds to present their topic plus question time.

The Conference dinner was a memorable night at the Breakwater with new and old friends and colleagues. Delegates had the opportunity to travel by bus to the dinner venue and view the sites of Perth’s coastline. We arrived at the venue in time to watch the sunset over the ocean. Beautiful evening!

Delegate feedback indicated they were extremely impressed with the entire Conference, valuing the many networking opportunities.

We would like to thank our sponsors of the conference, Platinum Sponsors, Perth Children’s Hospital, Griffith University, School of Nursing and Midwifery. ACCYPN are grateful for the support of City of Perth, Perth Convention Bureau, and Tourism Western Australia.

Thanks to the exhibitors for their support during the conference Aspen Nutritionals; Australian Breastfeeding Association; Bayer Healthcare; ENT Technologies; GlaxoSmithKline; Griffith University School of Nursing & Midwifery; HESTA; Nestlé Nutrition; and The Brainary.

The committee worked very hard on trying to keep the costs reasonable for all delegates. It is pleasing to announce the conference made a profit of that is beneficial for the college.

As Chair of the 2018 Conference Committee, I would like to extend a very sincere thank you to the committee members and Cre8it Events for their planning and programming of the conference. Without this special group of people, such events as this would not be possible. Thanks to Cathy Marron, Jan Pratt, Pam O’Nions, Mandie Foster, Jade Chelaru, Valerie Aylesbury, Megan Hannd, Nicole Pope, Alex Ross, Jemma Weidinger, Karina Baigrie, Vanessa Rodriguez and our amazing events team Kate and Martin Bishop. This wonderful group of people dedicated time, energy and ongoing commitment to ACCYPN to ensure the 2018 conference was a success.

We are proud to announce that the next Conference will be in Darwin, Northern Territory in September 2020. I would like to encourage you all too please consider presenting at the 2020 ACCYPN Conference. It would be great if you could identify colleagues who have topics, studies, research and clinical information to share that would be valued by others and encourage them to consider ACCYPN 2020 Conference.

A special thanks to all delegates who attended the Conference and contributed to the event.

I look forward to seeing you in Darwin in 2020.

June Colgrave

ACCYPN 2018 Conference Chair

ACCYPN Board Member

Directors Report

Advocacy for Children and Young People's Health Care

- Contributed to Educating the Nurse of the Future Independent Review – Australian Government, Department of Health
- Participated in consultation and provided feedback on the National Action Plan for the Health of Children and Young People 2020-2030
- Provided feedback on the content of a proposed national Digital Pregnancy Health Record (National Children's Digital Health Collaborative)
- Participated in strategic planning workshops for the Academy of Child and Adolescent Health (ACAH)

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

The ACCYPN Website

Professional Development and Research Grants /Awards

These grants are a member benefit.

National

Sr Dorothea Award – Not awarded

Margaret Sullivan Award – Not awarded

Queensland

Lyn Fraser Post Graduate Award QUT – Bethany Goodrich (awarded February 2018)

South Australia

Post Graduate Academic Award ACU - Flinders University – Lynn Sweeny (awarded June 2018)

Victoria

University of Melbourne – Amelia McCullough

Western Australia

Dorothy Clark – Mandie Foster

Conference Grant: Leanne Gough

Conference Grant: Pam O'Nions

List-serv

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

Chapters aim to have at least two events per annum. The following are the events conducted for 2018-19.

State	Event
South Australia	<p>Clinical Supper</p> <hr/> <p>Topic: Mask-Ed An innovative and realistic simulation approach Date: 19th July 2019</p>
Western Australia	<p>Mid Year Dinner</p> <hr/> <p>Topic: 'Adverse Childhood Experience and Trauma Informed Care' Date: Tuesday 18th June 2019 Presenters: Daryl Milovchevich, Clinical Psychologist, CAMHS Joanna White, Senior Clinical Psychologist, Paediatric Consultation & Liaison Program Venue: Kailis Bros Leederville, 101 Oxford Street, Leederville</p>
	<p>Clinical Supper</p> <hr/> <p>Topic: Nature Play Grow: Nature Connectedness as a way to improve child health and well-being Date: Wednesday 7th May 2019 Presenters: Dr Lisa Gibson, Research Fellow (Origins), Telethon Kids Institute Venue: Auditorium, Level 5 Perth Children's Hospital</p>
	<p>Clinical Supper</p> <hr/> <p>Topic: The Transformed Landscape of Childhood Braine Tumours Date: 5th March 2019 Presenter: Dr Nick Gottardo Venue: Auditorium 5th Floor Perth Children's Hospital</p>
	<p>Clinical Breakfast</p> <hr/> <p>Topic 1 What's New in trisomy Surveillance Presenter Dr Ellen Fisher, Paediatrician Topic 2 Current and Future Management for Obstructive Sleep Apnoea in Children with Trisomy Presenter Dr Mon Ohn, Respiratory Fellow PCH Date 17th November 2018 Venue: Tradewinds Hotel, 59 Canning Highway, East Fremantle</p>

Financial Support for Clinical Meetings

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

Chapter Events 2018-2019 that attracted financial support

Western Australia Chapter

Date	Sponsor	Amount
October	Aspen	\$440.00
November	Aspen Nutritionals	\$440.00
	Abacus	\$247.50
March	Paywise	\$275.00
May	Aspen Nutritionals	\$275.00
	Paywise	\$275.00
June	Aspen Nutritionals	\$715.00
	Hesta	\$990.00
	\$650 June 2019 Event \$340 August 2019 Event	

2018 Conference sponsors and exhibitors

Sponsor	Amount
Perth Convention Bureau Funding	\$2,200.00
Griffith University School of Nursing and Midwifery	\$7,700.00
Nestle Nutrition	\$385.00
Blood safe E-learning Australia	\$385.00
HESTA	\$1804.00
Bayer Healthcare	\$1980.00
GlaxoSmith Kline	\$1980.00
ENT Technologies	\$1980.00
Aspen Nutritionals	\$1980.00
Nestle Nutrition	\$1980.00

Sales Email Blast

Organisation	Amount
Publisher International	\$423.50
Published International	\$423.50
Women and Leadership Australia	\$465.85
Jon Baines	\$423.50

Membership Numbers as at 30 June 2019

399 Total Members – June 30 2019

AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES

ABN: 52 133 086 601

**Financial Report For The Year Ended
30 June 2019**

Australian College of Children and Young People's Nurses

ABN: 52 133 086 601

Financial Report For The Year Ended 30 June 2019

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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 entity for the financial year ended 30 June 2019.

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 Bronwyn Gordon resigned (25/10/2018)
Dr Mandie Jane Foster
Dr Tara Flemington resigned (25/10/2018)
Ms Amanda Nguyen appointed (28/03/2019)
Ms Davina Houghton appointed (28/03/2019)
Ms Jade Ferullo appointed (28/03/2019)
Dr Yvonne Parry appointed (28/03/2019)

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
Additional Responsibilities	— Immunisation Nurse, Moonee Valley City Council, Victoria — CoNNMO Representative from April 2012 — Conference Chair for 2020 Conference
Ms June Patricia Colgrave	— Lecturer Nursing, Southern Cross University, NSW
Additional Responsibilities	— Chairperson 2018 Conference Committee
Ms Leanne Sue Gough	— Clinical Practice Improvement Coordinator, Child & Adolescent Health Service, WA
Ms Catherine Anne Marron	— Nursing Director Children's Health Services, Queensland Health Hospital and Health Service
Additional Responsibilities	— Chairperson BOD
Ms Anne Youles	— Nurse Unit Manager, Children's Health Queensland and Hospital Health Service
Dr Mandie Jane Foster	— Lecturer & Research Scholar, Paediatrics and Child Health School of Nursing and Midwifery, Edith Cowan University, Western Australia Research Fellow Nursing Research Department, Perth Children's Hospital, Perth, WA
Additional Responsibilities	— WA Chapter Committee Member

AUSTRALIAN COLLEGE OF CHILDREN AND YOUNG PEOPLE'S NURSES

ABN: 52 133 086 601

DIRECTORS' REPORT

Ms Amanda Nguyen	—	Associate Lecturer in Nursing College of Nursing & Health Sciences Flinders University Sturt Road, Bedford Park, SA
Ms Davina Houghton	—	Registered Nurse Joondalup Health Campus, Western Australia University Academic School of Nursing and Midwifery, Edith Cowan University, WA
Ms Jade Ferullo	—	Clinical Nurse Researcher Nursing Research Department, Perth Children's Hospital, Western Australia University Academic Curtin University, WA
Additional Responsibilities	—	WA Chapter Committee Member
Dr Yvonne Parry	—	Senior Lecturer College of Nursing and Health Sciences, Flinders University, South Australia
Additional Responsibilities	—	Chair of Credentialing Committee
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
Additional Responsibilities	—	Company Secretary

Meetings of Directors

During the financial year, 10 meetings of directors were held. Attendances by each director were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Ms Jacqueline Burton	10	7
Ms June Patricia Colgrave	10	7
Ms Leanne Sue Gough	10	9
Ms Catherine Anne Marron	10	10
Ms Anne Youles	10	9
Ms Bronwyn Gordon	3	2
Dr Mandie Jane Foster	10	4
Dr Tara Flemington	3	-
Ms Amanda Nguyen	4	-
Ms Davina Houghton	4	3
Ms Jade Ferullo	4	4
Dr Yvonne Parry	4	3

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 each towards meeting any outstanding obligations of the entity. At 30 June 2019, the total amount that members of the entity are liable to contribute if the entity is wound up is \$3,990 (2018: \$4,820).

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

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2019 has been received and can be found on page 4 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

14th

day of

November 2019

Secretary



Dr Jan Desma Pratt

Dated this

14

day of

November 2019

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**

In accordance with section 307C of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the directors of Australian College of Children and Young People's Nurses. As the lead audit partner for the audit of the financial report of Australian College of Children and Young People's Nurses for the year ended 30 June 2019, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of 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



Name of Partner Eamon Lynch
Registered Company Auditor 452639

Address Level 1, 195 Hume Street
TOOWOOMBA QLD 4350

Dated this 15th day of November 2019

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 2019**

	Note	2019	2018
		\$	\$
Revenue	2	113,825	69,428
Other income	2	3,145	3,218
Depreciation and amortisation expense	3	(285)	(658)
Audit, legal and consultancy fees		(1,000)	(1,000)
Accounting charges		(1,688)	(1,538)
Conference expenses		(50,025)	(13,307)
Secretarial expenses		(35,920)	(25,602)
Sundry expenses		(24,737)	(20,996)
Current year surplus before income tax		3,315	9,544
Income tax expense		-	-
Net current year surplus		3,315	9,544
Other comprehensive income			
Total other comprehensive (losses)/income for the year		-	-
Total comprehensive income for the year		3,315	9,544
Surplus attributable to members of the entity		3,315	9,544
Total comprehensive income attributable to members of the entity		3,315	9,544

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 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	193,285	192,728
Other current assets	5	1,271	1,226
TOTAL CURRENT ASSETS		<u>194,556</u>	<u>193,954</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	536	821
Intangible assets	7	7,723	7,723
TOTAL NON-CURRENT ASSETS		<u>8,259</u>	<u>8,544</u>
TOTAL ASSETS		<u>202,815</u>	<u>202,498</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	8	1,786	4,799
TOTAL CURRENT LIABILITIES		<u>1,786</u>	<u>4,799</u>
NON-CURRENT LIABILITIES			
Borrowings	9	131,516	131,501
TOTAL NON-CURRENT LIABILITIES		<u>131,516</u>	<u>131,501</u>
TOTAL LIABILITIES		<u>133,302</u>	<u>136,300</u>
NET ASSETS		<u>69,513</u>	<u>66,198</u>
EQUITY			
Retained surplus		69,513	66,198
TOTAL EQUITY		<u>69,513</u>	<u>66,198</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 2019

	Note	Retained Surplus	Total
		\$	\$
Balance at 1 July 2017		56,654	56,654
Comprehensive Income			
Surplus for the year attributable to owners of the entity		9,544	9,544
Total comprehensive income attributable to owners of the entity		9,544	9,544
Balance at 30 June 2018		66,198	66,198
Balance at 1 July 2018		66,198	66,198
Comprehensive Income			
Surplus for the year attributable to owners of the entity		3,315	3,315
Total comprehensive income for the year		3,315	3,315
Balance at 30 June 2019		69,513	69,513

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 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		113,825	69,428
Payments to suppliers and employees		(116,382)	(60,874)
Interest received		3,100	3,309
Net cash generated from operating activities	12	<u>543</u>	<u>11,863</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for intangible assets		-	(624)
Net cash used in investing activities		<u>-</u>	<u>(624)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		15	-
Net cash used in financing activities		<u>15</u>	<u>-</u>
Net increase in cash held		558	11,239
Cash on hand at beginning of the financial year		192,728	181,489
Cash on hand at end of the financial year	4	<u>193,285</u>	<u>192,728</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 2019

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.

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(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.

Freehold Property

Freehold land and buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation and subsequent impairment for buildings.

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

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(g) for details of impairment).

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:

Class of Fixed Asset	Depreciation Rate
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.

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(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 amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

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 an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of 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.

(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 the 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 entity 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.

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(i) 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:

Impact of Standards Issued But Not Yet Applied by the Entity

As at the reporting date, the directors have concluded that the impact of AASB 16 would not be material on the financial statements.

- AASB 16: Leases (applicable to annual reporting periods beginning on or after 1 January 2019).

The entity has chosen not to early-adopt AASB 16. However, the Entity has conducted a preliminary assessment of the impact of this new Standard, as follows.

A core change resulting from applying AASB 16 is that most leases will be recognised on the balance sheet by lessees as the standard no longer differentiates between operating and finance leases. An asset and a financial liability are recognised in accordance to this new standard. There are however two exceptions allowed being short-term and low-value leases.

Note 2 Revenue and Other Income

	2019 \$	2018 \$
Revenue		
Revenue from (non-reciprocal) government grants and other grants	35,883	38,001
— Membership fees	69,573	19,016
— Conference fees	364	3,359
— QLD chapter events	6,544	8,172
— WA chapter events	1,355	340
— Sales	92	422
— Miscellaneous income	14	118
— SA chapter events	113,825	69,428
Total revenue		
Other income	3,145	3,218
— Interest received	3,145	3,218
Total other income		
Total revenue	116,970	72,646

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Note 3 Surplus for the year

	2019 \$	2018 \$
a. Expenses		
Depreciation and amortisation:		
— furniture and equipment	285	658
Total depreciation and amortisation	<u>285</u>	<u>658</u>
Audit fees:		
— audit services	1,000	1,000
— accounting fee	1,688	1,538
Total audit remuneration	<u>2,688</u>	<u>2,538</u>
 (v) Significant Expenses		
The following significant expense items are relevant in explaining the financial performance:		
— Cost of sales	5,223	9,004
— Annual charges	3,693	2,818
— Fees & licences	1,046	1,285
— Awards/grants given	2,791	182
— Website/hosting	1,199	889
— Webcasting	3,545	-
— Credentialling	2,433	400
— Telephone & internet	359	1,296
— Merchant Fee	1,788	518
— Insurance	808	809
— Travel	34	668
	<u>22,919</u>	<u>17,869</u>

Note 4 Cash and Cash Equivalents

	2019 \$	2018 \$
CURRENT		
Cash at bank		
ACCYPN conference account*6511	7,379	32
Cheque account*5695	39,727	49,958
Savings account*5724	2,535	12
Scholarship account*9127	13,139	13,003
Scientific event account*5716	37	37
WA Scholarship account*6538	2,854	4,100
Community solutions account*9720	232	104
Term deposit*2663	127,382	125,482
	<u>193,285</u>	<u>192,728</u>

Note 5 Other Current Assets

	2019 \$	2018 \$
Accrued Income	1,271	1,226
	<u>1,271</u>	<u>1,226</u>

Note 6 Property, Plant and Equipment

	2019 \$	2018 \$
PLANT AND EQUIPMENT		
Plant and equipment:		
At cost	3,091	3,091
Less accumulated depreciation	(2,555)	(2,270)
Total plant and equipment	<u>536</u>	<u>821</u>
Total property, plant and equipment	<u>536</u>	<u>821</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 7 Intangible Assets

	2019 \$	2018 \$
Computer software	7,723	7,723
Net carrying amount	<u>7,723</u>	<u>7,723</u>
Movements in Carrying Amount	Computer software	
	\$	
2018		
Balance at the beginning of the year	7,099	
Additions	<u>624</u>	
	<u>7,723</u>	
2019		
Balance at the beginning of the year	<u>7,723</u>	
	<u>7,723</u>	

Note 8 Accounts Payable and Other Payables

	2019 \$	2018 \$
CURRENT		
GST payable	1,426	4,109
Other payables - scholarship funds	<u>360</u>	<u>690</u>
	<u>1,786</u>	<u>4,799</u>
	2019 \$	2018 \$
a Financial liabilities at amortised cost classified as accounts payable and other payables		
Accounts payable and other payables:		
— Total current	<u>1,786</u>	<u>4,799</u>
Financial liabilities as accounts and other payables	<u>1,786</u>	<u>4,799</u>

Note 9 Borrowings

	2019 \$	2018 \$
NON-CURRENT		
Loan liabilities - ACPCHN WA Trust Fund	123,235	123,220
Loan liabilities - Dorothy Clarke Fund	<u>8,281</u>	<u>8,281</u>
	<u>131,516</u>	<u>131,501</u>
TOTAL BORROWINGS	<u>131,516</u>	<u>131,501</u>

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

	2019 \$	2018 \$
a. Reconciliation of Cash Flows from Operating Activities with Net Current Year Surplus		
Net current year surplus	3,315	9,544
Adjustment for:		
Depreciation and amortisation expense	285	658
(Increase)/decrease in accounts receivable and other debtors	(45)	91
(Increase)/decrease in accounts payable and other payables	<u>(3,013)</u>	<u>1,569</u>
	<u>543</u>	<u>11,863</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 2019

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 2019 the number of members was 399.

DIRECTORS' DECLARATION

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

1. The financial statements and notes, as set out on pages 5 to 15, satisfy the requirements of the Corporations Act 2001 and:
 - (a) comply with Australian Accounting Standards applicable to the entity; and
 - (b) give a true and fair view of the financial position of the entity as at 30 June 2019 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

14th day of

November

2019

Secretary



Dr Jan Desma Pratt

Dated this

14th day of

November

2019

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

Opinion

We have audited the financial report of Australian College of Children and Young People's Nurses (the entity), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and notes to the financial statements, 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 entity's financial position as at 30 June 2019 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 entity in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We 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 entity'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 entity 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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

- 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 entity'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 entity 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:



Eamon Lynch
Registered Company Auditor 452639

Name of firm:

Whitehouse Audit Pty Ltd

Address:

Level 1, 195 Hume Street
TOOWOOMBA QLD 4350

Dated this

15th day of

November

2019