Setting the Standard
ACMHN Annual Report 2009-2010
The Australian College of Mental Health Nurses

THE AUSTRALIAN COLLEGE OF MENTAL HEALTH NURSES (ACMHN) is the peak professional mental health nursing organization and the recognized credentialing body for mental health nurses in Australia. It seeks to represent the profession at all levels of government and across all health service sectors. In addition, the ACMHN sets standards for practice, supports mental health nursing research and provides a forum for collegial support, networking and ongoing professional development for its members. Importantly, the ACMHN also works to promote public confidence in and professional recognition of mental health nursing.

Mission
Setting the Standard through the pursuit of excellence in Mental Health Nursing

Vision
For the College to expand its influence with legislators, funding bodies and key stakeholders, grow membership and continue to develop its infrastructure.

Objectives
The objectives for which the College is established are to:

- Enhance the mental health of the community through the pursuit of efforts to improve service and care delivery to those affected by mental illness and disorder and to promote the prevention of mental illness and disorder particularly through the profession of mental health nursing
- Provide professional leadership and authority as the peak body for mental health nurses in Australia;
- Provide continuing professional education and practice development in mental health nursing;
- Ensure mental health nursing issues and matters remain a focal point on all agendas in mental health discussions and forums at local, state and national levels;
- Set national standards of practice and promote best practice in mental health Nursing
- Provide strategic leadership to influence legislative, statutory and funding bodies and key stakeholders in order to promote the practice and image of mental health nursing as a profession.
- Build and maintain membership, professional capacity and infrastructure
- Maintain position as a non-industrial and non-sectarian organisation that is not aligned with any political party.
- Promote public confidence and professional recognition of the services provided by mental health nurses.
- Encourage professional accountability, autonomy and partnership of mental health nurses.
- Provide a forum for collegial support, networking and collaboration amongst mental health nurses.
- Facilitate and disseminate research and continuing practice development in mental health nursing and health care delivery.
- Represent the profession and provide advice to consumer and carer agencies, government and non-government sectors, community groups and the general public.
- Participate in policy development concerning the profession of mental health nursing, mental health workforce, health care delivery, promotion of mental health, and Prevention of mental illness and disability.

National Contacts

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www.acmhn.org
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Significant achievement of strategic priorities

THE WORK OF the Board of Directors over the past twelve months has been a continuation from the previous year’s work in advancing the College’s Strategic Plan 2009-2012. This has been executed substantially through monthly teleconferences, email correspondence and two face-to-face meetings of the Board. As well, additional meetings between the President with the Chief executive Officer (CEO) have been conducted at the national office from time to time.

The Strategic plan also provides the platform to assess how the College priorities are operationalised by the CEO and her staff. The execution of the Plan is reviewed annually by the Board, in conjunction with the performance review of the CEO. The Board has been very pleased with the achievements against the College’s strategic priorities and commends the CEO for her leadership in this, often going beyond the expectations of the Board in term of achieved goals.

Significant achievements of our strategic priorities and performance include:

- Improved systems of policy development through the employment of a Policy and Projects Officer;
- More timely and effective responses and influence in terms of raising mental health issues at appropriate forums;
- The formal review of staffing to better deploy and recruit staff in line with the College vision and growth has seen more effective staff utilisation, particularly with the employment of a dedicated Policy and Project Officer and Communications Officer;
- In specific terms, this has yielded a more comprehensive and rigorous response to the Senate inquiry into suicide and has provided a formative process towards an ‘Expert Reference Group’ to provide timely and informed responses to issues that may emerge in the future;
- The promotion of the Credentialing for Practice Program (CPP), as the identifier of a specialist mental health nurse, has continued to be a priority focus of the College. There has been a significant uptake of the program with over 700 mental health nurses now credentialed. This has also had the effect of boosting membership of the College;
- The CEO has secured funding for a formal review of the CPP in order to ensure its standing nationally;
- Support and growth of the Accreditation Committee continues and the incidence of requests for endorsement by the College of various educational activities and courses continues to grow – a testament to the standing and relevance of the College in nursing education. A submission for funding is being developed for a specific project to develop a framework for post-graduate MHN courses;
- Significant developments of our International Journal of Mental Health Nursing. Specifically, during this period, the Editorial Office has received 120 manuscripts. This demonstrates an increase of approximately 20% from the previous year. The international penetration and reputation of the journal has increased significantly, with approximately 60% of submissions coming from countries other than Australia and New Zealand. In particular a significant increase is apparent from the United Kingdom and Sweden. In addition, the timing of the Editorial process is an average of 25.5 days from submission to first response to author(s), representing a reduction of 4.5 days from the previous year. This is an extremely short turnaround time in comparison to other journals;
- In order to promote the image and identity of mental health nursing (MHN), funding has been secured to commence a marketing campaign in 2010 in line with the project to
produce an Australian MHN Scope of Practice document. Part of this strategy is to increase the relevance of the College to all MHNs and membership has been steadily growing with record growth in the last twelve months to over 2,600 members. Initiatives such as the ‘Ambassadors Program’ have played a key role in this endeavour;

- Completion of the review and publication of the ACMHN Standards of Practice for Mental Health Nurses to be launched at the ACMHN International Conference in Hobart this year;
- The College CEO continues to play the key role in the development of strategic alliances with government, non-government, mental health professional and nursing organisations with a clear focus on promoting the mental health nursing impact and influence on health care delivery. This is evidenced by increased requests for College participation and comment on key initiatives in mental health. The College CEO is well regarded by key organisations and continues to participate at executive level with the Mental Health Professionals Association, the Coalition of National Nursing Organisations and Mental Health Professionals Network. Again, the College has seen significant improvement in this strategic goal;
- The dedicated communications Officer has continued the work on significantly improving College communications, including its Newsletter, initiation of the E-Bulletin and improved email communication processes. This has included the development and initiation of on-line surveys to elicit the views of members;
- The CEO continues to pursue the College’s profile internationally evidenced by the working networks she has established with international colleagues and most recently by the invitation to lead a Mental Health Nursing stream in an established Mental Health Asia Pacific conference. The time frame and required resources were not, for various reasons, mobilized in time for this invitation, nevertheless the invitation to the College is testament to its standing as facilitated by its CEO in this instance. In addition, the CEO and President attended the international of Council of Nurses (ICN) conference in Durban, South Africa in July last year. This afforded the opportunity to meet with key ICN personnel to promote the mental health agenda at an international level;
In addition, specific achievements in relation to matters of College governance include:

- Development and consolidation of the Finance and Audit Committee to ensure transparent and responsible fiscal management of College resources against a clear and accountable budget;
- Review and sign off of an annual budget allowing for responsible infrastructure growth and supporting the College’s previous organisational review;
- Review and leading proposed changes to the College’s Constitution to further strengthen its governance processes;
- Appointment of committee chairs through consistent and transparent recruitment and selection processes. This year has seen the appointment of the Editor in Chief of the College Journal utilising these processes;
- Continuing development of the Council of Branches to promote a voice for issues at Branch and Regional Branch and Special Interest Group level;
- Endorsement of strategic planning for our international conferences to better position the College’s profile and income from this funding source;
- Implementation of the postal voting process for the positions of President and five Board Directors;
- Review of honoraria for Board Directors ensuring a more consistent and equitable process;
- Endorsement of the College logo for trade marking;
- Review of the processes for the College’s Oration and Investiture ceremonies;
- Approval for appointment, by contract, of the College’s Professional Conference Organiser for the next three years and the Journal Publisher for the next two years;
- Approval for the appointment of a College national Conference Scientific Committee to better provide continuity of conference program development across international conferences year by year;
- Endorsement of the centralisation of a national College Scholarships and Sponsoring Program;
- Sign off of a College Code of Conduct.

The New South Wales Branch hosted the coordination of the International Conference in Sydney in 2009. With its theme “Mind to Care”, it attracted an inspirational line up of keynote speakers, an exciting scientific program and enjoyable social program marking another successful College event. The Branch, its executive and team of volunteers must be congratulated for the success of the conference in both its attraction of over 450 delegates and its contribution to lifting the profile of mental health nursing in the health arena.

Each of the Branches and Regional Branches around the country has been active in supporting members at the local level. Special thanks go to Jon Chesterton (NSW), Rebekah Ashby (WA), Sharon Olsson (SA), Catherine Hungerford (ACT), Marty Musco (NT), Russell Williamson (Qld), Cecily Pollard (Tasmania) and Penny Herbert (VIC) for their leadership of Branches and support of regional Branches, where they exist, in their State or Territory. Similarly, Julie Sharrock has provided strong leadership to the consultation/Liaison Special Interest Group (SIG) as has Scott Trumann to the emerging Aboriginal and Torres Strait Islander SIG. The Primary Care SIG still struggles to consolidate its member and leadership base nevertheless the national office continues to support an annual conference addressing the issues around this distinct area of mental health nursing practice. The work of the Branches, Regional Branches and SIG’s ensure that the members are engaged in professional activities, sponsored by the College, that continually build on the professional identity and support of mental health nursing as a nursing specialty.

The College also relies on the time and expertise of its formal committees and is indebted to the following Chairs and, by implication, the committee members they lead:

- Brenda Happell, Editor in Chief of the Editorial Board for our International Journal of Mental Health Nursing;
- Louise O’Brien, Chair of the Research Committee;
- Greg Nielson, Chair of the Credentialing Committee;
- Mike Hazleton, Chair of the Accreditation Committee; and
- Sandra Hoot, former Chief Censor and Chair of the Committee of Censors.

The Board of Directors is indeed both proud and privileged to have such dedicated and committed support to the activities and growth of the College towards the strategic direction it has set. The depth and breadth of the collegiality and good will generated by such support is difficult to quantify but nevertheless, very much appreciated and valued. The combination of vigorous volunteerism with the sound and tangible backing of our paid employees led by our CEO, is a potent formula for ongoing success. I look forward to leading the team of the newly elected Board Directors and sincerely thank the current board for their work over the past year.

Peter Santangelo, President

on behalf of and with endorsement from the Board of Directors:

Mr Stefan-Rasmus
Professor Brenda Happell
Ms Christine Palmer
Mr Stephen Carroll
Ms Pat Bradley
Ms Sharon Olsson

August 2010
Advocacy is core business for the national office

2009-2010 has been a year of consolidation and expansion for the College. We have continued to build our membership base among the profession and at the end of the financial year had 2741 members, an increase of approximately 700 members over the year. There has also been a continued expansion of the Credential for Practice program, with 722 mental health nurses holding current credentials as at 30 June 2010 and 776 having been credentialed over the life of the program.

Staff in the national office have actively participated in health reform policy debate via a series of media releases, publication of an article on Croakey.com and a health blog invited and published by Crikey.com. We have also made submissions to the Senate Finance and Public Affairs Committee on the COAG health reforms.

One of the major issues of the year has been the transition to the national register and the issues attached to the cessation of endorsement of mental health nurses under the new framework. The ACMHN actively lobbied the Nursing and Midwifery Board of Australia (NMBA) to consult with the profession and to review their decision to remove endorsement of mental health nurses without consultation. We provided a submission in favour of identifying specialist recognition of mental health nurses under the national registration scheme and lobbied the NMBA for more transparent and easy to understand information being provided about national registration.

This particular issue has created a lot of debate within the profession and among members of the College – particularly with regard to the College’s culpability regarding the decision of the NMBA to remove endorsement, and conversely with regard to the perceived conflict of interest between advocating for recognition of the specialty of mental health nursing on the register and simultaneously running the Credential for Practice Program. To provide clarity on these two issues;

First, the ACMHN, like all other professional organisations, was provided with a very limited timeframe to review the already developed draft framework documents and responded within the required timeframe as per the submission that is available on the ACMHN website. We have subsequently lobbied the NMBA to reconsider their decision to eliminate endorsement, to no avail.

Second, what the College is advocating for is not simply a return to endorsement as it was known in previous state-based incarnations. What the College is stating is that the issue of endorsement was an important one to the profession and that the profession should have been properly consulted about its removal. We are advocating that mental health nurses should be identified on the register as a specialist professional group – what form this occurs in, is not currently in question. The ACMHN, if given the opportunity, could submit the Credential for Practice Program as the recommended pathway to identify a mental health nurse.

The ACMHN has also made submissions to the Senate inquiry into Suicide in Australia, the Senate inquiry into Nurse Practitioner access to MBS and PBS legislation; Beyond blue on the Clinical Practice Guidelines for depression and related disorders – anxiety, bipolar disorder and puerperal psychosis – in the perinatal period; the National Health and Medical Research Council on National Guidance on Collaborative Maternity Care; the National Mental Health Standards Project on the draft National Recovery Principles.

In addition, we maintained and undertook to provide mentoring to postgraduate mental health nursing students, albeit in a lesser capacity than during 2008-2009 when the Student Online Support SOS project received funding. We continued to expand and improve the new ACMHN website, which was launched at the 2009 conference and from a Communications perspective, have tried to streamline our e-mail correspondence to members including launching an e-news for members and key stakeholders.

I would like to thank the Board, members of the College’s committees, staff, volunteers and members for your continued support and assistance over the year.

Kim Ryan – CEO
Adjunct Associate Professor
University of Sydney
IT IS WITH pleasure that I report on the activities of the Accreditation Committee for the period 2009-2010.

This has been a further period of consolidation for the Committee, with a focus on endorsement of educational programs, conferences, events and activities for most of the year. The application for endorsement, having been in use for over 12 months, is now being reviewed and this process will be finalised in the next reporting period.

Members have also undertaken the development of a project proposal to develop a framework for postgraduate mental health nursing education in Australia, which will form a comprehensive foundation document for an Accreditation process. As I reported last year, this represented something of a shift in direction for the committee, which originally considered that the development of an Accreditation framework would be feasible within the activities of the group. The proposal that is being developed will also be informed by the upcoming review of the Credential for Practice Project.

The committee have met via teleconference and through use of email when required. There was also a face-to-face meeting of committee members who attended the International Conference in Sydney.

2009-2010 Committee Members are as follows:
- Dr. Pat Barkway
- Prof. Mike Hazelton (Chair)
- Prof. Margaret McAllister
- Denise McGarry
- Peta Marks (Deputy Chair)
- Prof. Eimear Muir-Cochrane
- Dr. Jan Thompson

We are currently recruiting several additional members, to cover the situation which has recently arisen whereby committee members are undertaking periods of sabbatical leave off-shore.

As Chairperson, I would like to thank the Committee members for their participation in the Committee and their willingness to share their expertise and considerable talents in a voluntary capacity for the good of the College. I would also like to particularly thank the volunteer endorsement assessors, who undertake reviews of submissions for endorsement, and Anne Buck, Policy & Project Officer in the National Office, who has taken considerable burden from the Committee through her role of coordinating endorsement applications and in undertaking the review of the endorsement application process.

Thanks also to Kim Ryan for providing advice and support during the past 12 months and Peta Marks for agreeing to Chair the committee during my absence overseas. Endorsement and accreditation are important for the strategic direction of the College and for the development of the profession more broadly. It is appropriate that time is invested by the Committee and by the Board, in developing a robust system to support these processes.
CPP – the only recognition of the specialty

THE ACMHN CREDENTIAL for Practice Program (CPP) remains a signature professional activity conducted for the college. The CPP is now the primary means of professional recognition of specialist mental health nurses because of the absence of endorsement through the new Australian Health Practitioners Regulatory Agency registration process. This historic moment for the CPP may have been lost to the casual observer. However there were no doubt lumps in the throats of those visionary members who championed and nurtured credentialing. The past year saw the numbers of credentialed mental health nurses grow from 295 in the previous year, up to 730 at the end of June 2010. The CPP has arrived!

One need look no further than the Commonwealth funded Mental Health Nurse Incentive program to see that the ACMHN CPP program sets the benchmark for recognition of specialist mental health nurses. From 2011, new College Fellowship applicants will have to hold a credential. The importance of the CPP will continue to grow as the public and employers seek to identify specialist mental health nurses in Clinical, Academic, Administrative and Research settings.

The substantial growth in the numbers of Credentialed Mental Health Nurses over the past year highlights another group of members to whom the College owes a debt of gratitude. Voluntary peer reviewers provide invaluable behind the scenes service in reviewing applications to ensure that applicants fulfil the relevant CPP criteria. Considerable demand has been placed on reviewers over the past twelve months as a result of the growth in the number of applications.

This situation has provided an opportunity to expand the number of peer reviewers, with a number of small groups undertaking peer review training. Peer reviewing is a means by which credentialed members can make a day to day contribution to the College. It is a rewarding and privileged experience being a peer reviewer because of the opportunity it provides to reflect on a very special group of people; mental health nurses!

The CPP program would not continue to be the success it is without the able and ‘patient’ support of the College’s dedicated administrative staff. The Administrative staff provide invaluable support to both applicant’s and reviewer’s alike. Their professionalism reflects well in their role as a frontline point of contact with the College. They also play an important support role for College Committees such as the Credentialing Committee.

The Credentialing Committee continued to meet in the background over the past year. Each of the members of the committee has provided valuable advice and input to discussion of important and complex issues. This process ensures that the CPP procedures remain relevant and responsive to emerging professional needs. With this in mind, the Board of the College has commissioned a review of the Credential for Practice Program. This aims to ensure that the CPP structure remains leading edge. The review itself, and College Board endorsed recommendations will no doubt provide a focus for the committee’s activities in 2011. The committee looks forward to an exciting and challenging year ahead supporting the CPP.

ACMHN Credentialing Committee 2010
Christine Ashley (External Advisor)
Elizabeth Martin
Tessa Moriarty
Greg Neilson (Chair)
Andrew Took

Greg Neilson, Chair
Short turnarounds, increased manuscripts

DURING THIS PERIOD the Editorial Office has received 120 manuscripts. This demonstrates an increase of approximately 20% from the previous year. The following table provides an overview of the outcomes for these manuscripts.

Country of origin | Number | Percentage
--- | --- | ---
Australia | 45 | 36.6
Sweden | 11 | 8.9
United Kingdom | 11 | 8.9
United States | 9 | 7.3
New Zealand | 6 | 4.9
Iran | 4 | 3.3
Turkey | 4 | 3.3
Ireland | 4 | 3.3
Norway | 4 | 3.3
Japan | 4 | 3.3
Korea | 3 | 2.4
Canada | 2 | 1.6
Denmark | 2 | 1.6
Greece | 2 | 1.6
Netherlands | 2 | 1.6
Others | 10 | 8.1
Total | 120 | 100

Status | Number
--- | ---
Accepted | 38
Rejected | 30
Currently with author(s) for amendments | 18
Currently under review | 4
Withdrawn | 5
Total | 95

The timing of the Editorial process is an average of 25.5 days from submission to first response to author(s), representing a reduction of 4.5 days from the previous year. This is an extremely short turnaround time in comparison to other journals.
Consultation Liaison Special Interest Group (CLSIG)

FOLLOWING ON FROM a year of consolidation for the CLSIG, 2009-2010 focussed on increasing the profile of the group. In conjunction with the College Communications and Project Officer, the CLSIG section of the website was developed and now includes the Terms of Reference for the group, the duties of the executive, links to other CL related groups and SIG activities. Planning is underway for developing the resources available to members via the website. Regularly occurring queries for new CL nurses has been considered as a good starting point with the hope in the future to develop a handbook for CL nurses.

The Mental Health Consultation Liaison Nurse Network that is moderated by the CLSIG remains an active medium for exchanging ideas, debate and support for CL nurses across the country with international members joining in the discussions. In addition to this discussion group and in order to improve communication with CLSIG members on SIG related matters, the CL e-list was also set up. This list is available through the members section of the College website.

The 8th CLSIG conference was undertaken in conjunction with the NQ regional branch symposium in June 2010. This was the 3rd time the CLSIG joined forces with the NQ regional branch and again it proved to be a successful combination. The calibre of the presentations was outstanding and demonstrated that CL nursing is establishing itself strongly as a subspecialty of psychiatric/mental health nursing. The AGM was again well attended. Julie Sharrock was re-elected for a further 2 years as chairperson and Bill Politis was elected as treasurer. The outgoing treasurer, Carey Blaik was thanked for her contribution to the CLSIG.

Informal discussions with academics in relation to the development of postgraduate studies in CL nursing continue but progress is slow. While there is a need for such courses to be available, it presents a significant challenge in terms of course viability given small numbers of potential students. Any potential programs would need to be in conjunction with an established postgraduate mental health nursing program and be able to be provided on line.

During the College’s international conference in Sydney, CLSIG members met with Kathleen Delaney, President of the International Society of Psychiatric/Mental Health Nurses (ISPN). Discussion focussed on developing further links between the 2 organisations, especially between the CLSIG and the CL division of the ISPN. Links have been established to the ISPN through the website.

Members of the CLSIG were also available to delegates at the College stand at the conference. The idea of a ‘lounge’ was proposed by the CEO, the idea being to make CL Nurses available to delegates to feature CL nursing, explain what it is we do and answer questions. This idea is to be developed further for the 2010 conference in Hobart.

Activities for the coming year will again be focussed on planning for the 9th conference in 2011. Other important areas to work on are succession planning for the executive, development of resources for the website, ongoing exploration of educational opportunities for CL nurses, furthering international links and increasing the profile of the CLSIG.

Thanks are extended to all those members who have assisted in activities during the year, in particular the NQ regional branch, Jenni Bryant, Carey Blaik, Ann McElroy, Grace Edgar, Joy Finlayson, Bill Politis and all the presenters at the CLSIG conference of 2010.

Chairperson Julie Sharrock 2010-12
Treasurer Bill Politis 2010-12
Secretary Ann McElroy 2009-11
Education officer Jenni Bryant 2009-11

Julie Sharrock Chairperson CLSIG
Report of the 35th ACMHN International Conference

THE 35TH INTERNATIONAL CONFERENCE of the Australian College of Mental Health Nurses was convened from 29 September to 2 October 2009 at the Sheraton on the Park in Sydney. The convening committee and organisers had to operate in a risky economic climate with the uncertainty of the level of support to this conference. The dedicated group of volunteers successfully managed to present the College with a magnificent venue as a forum for networking, a varied and focused scientific program and pre-conference workshops echoing the conference theme “Mind to Care”. The final number of delegates was 444 with 20 of these being international delegates.

As well as workshops preceding the conference program proper, for the first time, this conference featured a two-day symposium targeted specifically to nurses and midwives working outside of the mental health field, and undergraduate and post-graduate students. This program provided challenges and inspiration to nurses and midwives in relation to the mental health issues they face in their day-to-day exposure to the health system.

This symposium had the honour of being welcomed by the Commonwealth Chief Nurse and Midwifery Officer, Ms Rosemary Bryant and its keynote delivered by Professor Gail Stuart from the College of Nursing at the Medical University of South Carolina, USA. Professor Stuart also delivered the Oration with her paper “Mind to Care and a Future of Hope” in which she invited her audience to review the landscape of mental health nursing, hopefully with new eyes in the spirit of the words of Michael Proust, “the real voyage of discovery consists not in seeking new landscapes but in having new eyes.”

The Oration and Investiture of Members and Fellows welcomed and celebrated new members and fellows to the College. It was also the forum for the presentation of the Mental Health Nurse of the Year Award, in its second year, to Ms Donna Hodgson who works in the Psychiatry Unit at Canberra Hospital as a Clinical Nurse Consultant, Nurse Educator and Clinical Teacher in post graduate mental health nursing in conjunction with both La Trobe University and the University of Canberra.

The theme of “Mind to Care” reflected the very heart of the fundamental art and science of mental health nursing. The conference program echoed this theme as did an arts and cultural program that added yet another dimension to painting a broad canvas of our profession, and a social program that delivered opportunities for networking as well as a lot of fun and relaxation. The conference program saw a great line up of keynote speakers, both national and international. Also, the College hosted a breakfast meeting for its Annual General Meeting where the business of the College and its achievements over the last year was reported. This was followed by the Members’ forum where delegates could have a direct say about what the College can provide to members and to the mental health community.

Each of these events contributed an opportunity for contemporary issues in mental health and in particular, in mental health nursing, to be heard, debated and thrust forward as a voice for articulating the work that we do. Each year, those organising these events strive harder and harder to build an annual conference that gets better and better. Congratulations and appreciation goes to all those who gave their time and effort voluntarily and to the College’s professional conference organisers, AST Management, conference sponsors, and of course to the convening committee which consisted of:

Mr Jon Chesterson,
Conference Convenor
Ms Sandra Hoot,
Deputy Convenor
Ms Kim Ryan,
ACMHN Chief Executive Officer
Professor Louise O’Brien,
Convenor – Scientific Program
Ms Di Marchoni,
Convenor – Social and Tours Program
Ms Anabel de la Riva,
Conference Executive
Ms Janine van Bruinessen,
Conference Executive
Ms Janelle Twomey,
Conference Executive
Financial Statements

Australian College Of Mental Health Nurses Incorporated
Financial Report For The Year Ended 30th June 2010

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Committee Members’ Report
For the Year Ended 30 June 2010

Your committee members submit the financial report of the association for the financial year ended 30 June 2010.

1. General information

Committee Members

The names of the committee members throughout the year and at the date of this report are:
Peter Santangelo President
Bernie Stefan-Rasmus Vice-President/Treasurer
Stephen Carroll
Christine Palmer
Brenda Happell
Patricia Bradley
Sharon Olsson

Principal Activities
The principal activities of the association during the financial year were to represent the interests of mental health nurses and to participate in policy development concerning the profession, health care delivery, promotion of mental health and prevention of mental illness and disability.

Significant Changes

No significant change in the nature of these activities occurred during the year.

2. Operating Results

Operating result
The loss of the association for the financial year amounted to $ (15,788) (2009: $ (17,703)).

3. Related Party Transactions

During the financial year no officer, or a firm of which an officer is a member, or a body corporate in which an officer has a substantial financial interest, has received or become entitled to receive a material benefit as a result of a contract between the officer, firm or body corporate and the association.

Signed in accordance with a resolution of the Members of the Committee:

Committee Member: Committee Member:
Peter Santangelo Bernie Stefan-Rasmus

Dated 29 August 2010
Statement by Members of the Committee

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

In the opinion of the committee the financial report as set out on pages 14 to 27:

1. Presents a true and fair view of the financial position of the Australian College of Mental Health Nurses Incorporated as at 30 June 2010 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that the Australian College of Mental Health Nurses Incorporated will be able to pay its debts as and when they fall due.

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

Committee Member: Committee Member:
Peter Santangelo  Bernie Stefan-Rasmus

Dated 29 August 2010
**Statement of Comprehensive Income**  
*For the Year Ended 30 June 2010*

<table>
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<tr>
<th>Note</th>
<th>2010 $</th>
<th>2009 $</th>
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<td>Revenue</td>
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<td>1,452,832</td>
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<td>Administration expenses</td>
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<td>(39,336)</td>
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<td>Advertising and promotion</td>
<td>(36,575)</td>
<td>(24,289)</td>
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<td>Auditors remuneration</td>
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<td>Conference expenses</td>
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<td>Consulting fees</td>
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<td>(96,022)</td>
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<td>(7,516)</td>
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<td>Finance costs</td>
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<td>Legal expenses</td>
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<td>(14,384)</td>
</tr>
<tr>
<td>Meeting expenses</td>
<td>(31,122)</td>
<td>(37,813)</td>
</tr>
<tr>
<td>Printing, postage and stationery</td>
<td>(48,846)</td>
<td>(59,002)</td>
</tr>
<tr>
<td>Publications and information resources</td>
<td>(173,142)</td>
<td>(157,653)</td>
</tr>
<tr>
<td>Rent expense</td>
<td>(123,104)</td>
<td>(78,338)</td>
</tr>
<tr>
<td>Telephone expenses</td>
<td>(13,764)</td>
<td>(11,172)</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>(87,712)</td>
<td>(117,961)</td>
</tr>
<tr>
<td><strong>Loss before income tax</strong></td>
<td>(15,788)</td>
<td>(17,703)</td>
</tr>
<tr>
<td>Income tax expense</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td><strong>Loss for the year</strong></td>
<td>(15,788)</td>
<td>(17,703)</td>
</tr>
<tr>
<td><strong>Total comprehensive income for the year</strong></td>
<td>(15,788)</td>
<td>(17,703)</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
## Statement of Financial Position

**As At 30 June 2010**

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>2</td>
<td>825,001</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>3</td>
<td>26,210</td>
</tr>
<tr>
<td>Other financial assets</td>
<td>4</td>
<td>–</td>
</tr>
<tr>
<td>Prepayments</td>
<td></td>
<td>21,511</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td></td>
<td>872,722</td>
</tr>
<tr>
<td><strong>NON-CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>5</td>
<td>14,221</td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT ASSETS</strong></td>
<td></td>
<td>14,221</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td></td>
<td>886,943</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>6</td>
<td>195,203</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td></td>
<td>195,203</td>
</tr>
<tr>
<td><strong>NON-CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-term provisions</td>
<td>7</td>
<td>10,695</td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT LIABILITIES</strong></td>
<td></td>
<td>10,695</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td></td>
<td>205,898</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td>681,045</td>
</tr>
<tr>
<td><strong>EQUITY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retained earnings</td>
<td></td>
<td>681,045</td>
</tr>
<tr>
<td><strong>TOTAL EQUITY</strong></td>
<td></td>
<td>681,045</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
# Statement of Changes in Equity

For the Year Ended 30 June 2010

## 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>Retained Earnings $</th>
<th>Total $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2009</td>
<td>696,833</td>
<td>696,833</td>
</tr>
<tr>
<td>Loss for the year</td>
<td>(15,788)</td>
<td>(15,788)</td>
</tr>
<tr>
<td>Sub-total</td>
<td>(15,788)</td>
<td>(15,788)</td>
</tr>
<tr>
<td>Balance at 30 June 2010</td>
<td>681,045</td>
<td>681,045</td>
</tr>
</tbody>
</table>

## 2009

<table>
<thead>
<tr>
<th>Note</th>
<th>Retained Earnings $</th>
<th>Total $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2008</td>
<td>714,536</td>
<td>714,536</td>
</tr>
<tr>
<td>Loss for the year</td>
<td>(17,703)</td>
<td>(17,703)</td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td>(17,703)</td>
<td>(17,703)</td>
</tr>
<tr>
<td><strong>Balance at 30 June 2009</strong></td>
<td>696,833</td>
<td>696,833</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
Statement of Cash Flows  
For the Year Ended 30 June 2010

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Receipts from customers</td>
<td></td>
<td>1,803,055</td>
<td>1,665,832</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td></td>
<td>(1,758,699)</td>
<td>(1,603,250)</td>
</tr>
<tr>
<td>Interest received</td>
<td></td>
<td>28,215</td>
<td>18,073</td>
</tr>
<tr>
<td>Net cash provided by (used in) operating activities</td>
<td>9(b)</td>
<td>72,571</td>
<td>80,655</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM INVESTING ACTIVITIES</strong></td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Proceeds from disposal of investments</td>
<td></td>
<td>10,000</td>
<td>231,998</td>
</tr>
<tr>
<td>Purchase of property, plant and equipment</td>
<td></td>
<td>(6,532)</td>
<td>(14,549)</td>
</tr>
<tr>
<td>Net cash provided by (used in) investing activities</td>
<td></td>
<td>3,468</td>
<td>217,449</td>
</tr>
<tr>
<td>Net increase (decrease) in cash held</td>
<td></td>
<td>76,039</td>
<td>298,104</td>
</tr>
<tr>
<td>Cash and cash equivalents at beginning of financial year</td>
<td></td>
<td>748,962</td>
<td>450,858</td>
</tr>
<tr>
<td>Cash and cash equivalents at end of financial year</td>
<td>9(a)</td>
<td>825,001</td>
<td>748,962</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
Notes to the Financial Statements
For the Year Ended 30 June 2010

1 Summary of Significant Accounting Policies
(a) Basis of Preparation
This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the
Associations Incorporation Act South Australia. The committee has determined that the association is not a reporting entity.

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

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

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

(c) Revenue and Other Income
Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at
the end of the reporting period and where the outcome of the contract can be estimated reliably. Stage of completion is determined
with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome
cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

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

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in
the instrument.

Membership revenue is recognised on a receipts basis as it is voluntary in nature.

Grant revenue is recognised in the statement of comprehensive income when the association obtains control of the grant and it is
probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured
reliably. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition
of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax (GST).
Notes to the Financial Statements
For the Year Ended 30 June 2010

1 Summary of Significant Accounting Policies (continued)

(d) Property, Plant and Equipment
Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment
The carrying amount of plant and equipment is reviewed annually by the committee members to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset’s employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Depreciation
The depreciable amount of all fixed assets are depreciated on a straight-line basis over the asset’s useful life to the association commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are 20-33%.

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income.

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

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 association 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.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.
1 Summary of Significant Accounting Policies (continued)

(f) Employee Benefits
Provision is made for the association’s liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Those cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

(g) Unexpended Grants
The association receives grant monies to fund projects either for contracted periods of time or for specific projects irrespective of the period of time required to complete those projects. It is the policy of the association to treat grant monies as unexpended grants in the statement of financial position where the association is contractually obliged to provide the services in a subsequent financial period to when the grant is received or in the case of specific project grants where the project has not been completed.

(h) Income Tax
No provision for income tax has been raised as the association’s income tax status is uncertain.

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

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

(j) Comparative Figures
When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.
2 Cash and Cash Equivalents

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>3,600</td>
<td>300</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>821,401</td>
<td>748,662</td>
</tr>
</tbody>
</table>

Australian College of Mental Health Nurses Incorporated
ABN 75 492 837 566
Notes to the Financial Statements
For the Year Ended 30 June 2010

3 Trade and Other Receivables

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade receivables</td>
<td>26,210</td>
<td>112,977</td>
</tr>
<tr>
<td>Total current trade and other receivables</td>
<td>26,210</td>
<td>112,977</td>
</tr>
</tbody>
</table>

4 Other Financial Assets

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Held-to-maturity financial assets</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>-</td>
<td>10,000</td>
</tr>
</tbody>
</table>

5 Property, Plant and Equipment

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office equipment</td>
<td>45,912</td>
<td>39,380</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(31,691)</td>
<td>(23,050)</td>
</tr>
<tr>
<td>Total property, plant and equipment</td>
<td>14,221</td>
<td>16,330</td>
</tr>
</tbody>
</table>

(a) Movements in Carrying Amounts

Movement in the carrying amount for each class of property, plant and equipment between the beginning and the end of the current financial year:

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of year</td>
<td>16,330</td>
<td>16,330</td>
</tr>
<tr>
<td>Additions</td>
<td>6,532</td>
<td>6,532</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(8,641)</td>
<td>(8,641)</td>
</tr>
<tr>
<td>Carrying amount at the end of 30 June 2010</td>
<td>14,221</td>
<td>14,221</td>
</tr>
<tr>
<td>Balance at the beginning of year</td>
<td>9,297</td>
<td>9,297</td>
</tr>
<tr>
<td>Additions</td>
<td>14,549</td>
<td>14,549</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(7,516)</td>
<td>(7,516)</td>
</tr>
<tr>
<td>Carrying amount at the end of 30 June 2009</td>
<td>16,330</td>
<td>16,330</td>
</tr>
</tbody>
</table>
## Notes to the Financial Statements

For the Year Ended 30 June 2010

### 6 Trade and Other Payables

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unsecured liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade payables</td>
<td>89,616</td>
<td>113,198</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>6,396</td>
<td>24,922</td>
</tr>
<tr>
<td>Short-term employee benefits</td>
<td>59,179</td>
<td>38,644</td>
</tr>
<tr>
<td>Grants and income in advance</td>
<td>40,012</td>
<td>85,539</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>195,203</strong></td>
<td><strong>262,303</strong></td>
</tr>
</tbody>
</table>

### 7 Provisions

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>NON-CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-term employee benefits</td>
<td>10,695</td>
<td>4,744</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10,695</strong></td>
<td><strong>4,744</strong></td>
</tr>
</tbody>
</table>

### 8 Revenue and Other Income

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- DOHA Grants</td>
<td>178,694</td>
<td>243,620</td>
</tr>
<tr>
<td>- grants/sponsorship</td>
<td>77,386</td>
<td>120,390</td>
</tr>
<tr>
<td>- member subscriptions</td>
<td>556,887</td>
<td>451,269</td>
</tr>
<tr>
<td>- conference income</td>
<td>458,274</td>
<td>438,313</td>
</tr>
<tr>
<td>- project management income</td>
<td>136,989</td>
<td>60,779</td>
</tr>
<tr>
<td>- credentialing fees</td>
<td>75,818</td>
<td>30,376</td>
</tr>
<tr>
<td>- royalties</td>
<td>19,411</td>
<td>15,691</td>
</tr>
<tr>
<td>- interest income</td>
<td>27,997</td>
<td>14,326</td>
</tr>
<tr>
<td>- other income</td>
<td>134,047</td>
<td>78,068</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>1,665,503</strong></td>
<td><strong>1,452,832</strong></td>
</tr>
</tbody>
</table>
Notes to the Financial Statements
For the Year Ended 30 June 2010

9  Cash Flow Information
(a) Reconciliation of cash

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>825,001</td>
<td>748,962</td>
</tr>
</tbody>
</table>

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

(b) Reconciliation of Cash flow from operations with loss after income tax

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Loss for the year</td>
<td>(15,788)</td>
<td>(17,703)</td>
</tr>
<tr>
<td>Non-cash flows in loss</td>
<td>8,641</td>
<td>7,516</td>
</tr>
<tr>
<td>- Depreciation</td>
<td>8,641</td>
<td>7,516</td>
</tr>
<tr>
<td>Changes in assets and liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- (Increase)/decrease in trade receivables</td>
<td>86,767</td>
<td>25,982</td>
</tr>
<tr>
<td>- (Increase)/decrease in prepayments</td>
<td>54,100</td>
<td>(66,054)</td>
</tr>
<tr>
<td>- (Increase)/decrease in grants and income in advance</td>
<td>(45,527)</td>
<td>85,539</td>
</tr>
<tr>
<td>- Increase/(decrease) in trade payables</td>
<td>(3,047)</td>
<td>30,550</td>
</tr>
<tr>
<td>- Increase/(decrease) in provisions</td>
<td>5,951</td>
<td>1,861</td>
</tr>
<tr>
<td>- Increase/(decrease) in accrued expenses</td>
<td>(18,526)</td>
<td>12,964</td>
</tr>
<tr>
<td>Cashflow from operations</td>
<td>72,571</td>
<td>80,655</td>
</tr>
</tbody>
</table>

(c) Credit Standby Arrangements with Banks
The association has no credit standby or financing facilities in place.

(d) Non-cash Financing and Investing Activities
There were no non-cash financing or investing activities during the year.

Notes to the Financial Statements
For the Year Ended 30 June 2010

10  Association Details
The principal place of business of the association is:
Australian College of Mental Health Nurses Incorporated
ALIA House, Level 1
9-11 Napier Close
Deakin ACT 2600
Independent Auditor’s Report

To the members of the Australian College of Mental Health Nurses Incorporated

We have audited the accompanying financial report, being a special purpose financial report, of the Australian College of Mental Health Nurses Incorporated (the association), which comprises the statement of financial position as at 30 June 2010, and the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor’s judgemental, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association’s preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committees, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committees’ financial reporting under the Associations Incorporation Act South Australia. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
Independent Auditor’s Report

To the members of the Australian College of Mental Health Nurses Incorporated

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

Basis for Qualified Auditor’s Opinion
As is common for organisations of this type, it is not practicable for the Australian College of Mental Health Nurses Incorporated to maintain an effective system of internal control over receipts until their initial entry in the accounting records. Accordingly, our audit in relation to receipts was limited to amounts recorded.

Qualified Auditor’s Opinion
In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the limitation discussed in the qualification paragraph not existed, the financial report of the Australian College of Mental Health Nurses Incorporated presents fairly in all material respects of the financial position of the Australian College of Mental Health Nurses Incorporated as at 30 June 2010 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Act South Australia.

Hardwicke’s Chartered Accountants

Robert Johnson FCA Partner

Canberra

30 August 2010