Setting the standard through the pursuit of excellence in mental health nursing.

The Australian College of Mental Health Nurses is the pre-eminent and authoritative voice of the mental health nursing profession in Australia.

It provides leadership to, and advocacy for, mental health issues across the mental health sector and nursing, and sets national standards of practice in mental health nursing.

www.acmhn.org
On behalf of the Board of Directors it gives me great pleasure to present to you this annual report.

The Board and senior staff have re-developed the ACMHN Strategic Plan 2016-2018. We were conscious of our accountability in mounting the strategic plan because it directs the College business development and improvement based on outcome focused objectives.

The Board maintains monthly teleconference meetings with three face-to-face meetings across the year. Over the year, the amount of business requiring vigorous discussion and decisions has continued to grow. The role of Board members and the performance of the Board have also undertaken a regular formal review to augment and develop its function. The Board continues to review the performance of the Chief Executive Officer against KPIs reflecting the Strategic Plan and has been pleased with the achievements against its strategic goals over the last year. Feedback from a range of external stakeholders has confirmed the high regard of the College and its CEO and the productive working relationship between the Board, the CEO and College staff.

The College continues to run a very popular International Conference and last year’s 41st in Brisbane was as usual, an outstanding success. At the conference, Mr Bill Bailey was presented with the award of Mental Health Nurse of the Year and the recipient of the Mental Health Nurse Achievement Award was presented to Mr Francis Acquah, both very laudable recipients. We thank the award sponsors: Curtin University and Wiley Blackwell.

Branches and special interest groups continue to stage activities and events that showcase the excellent work that mental health nurses are undertaking across the country. Such activities are a
Testament to the commitment and effort of members at local levels and they all generate important opportunities for members to share and contribute to their own and other’s professional development.

The College often receives invitations to participate in discussions and decision making around issues related to mental health from a number of key bodies and statutory committees. We continue to lead political deliberation on issues of importance to mental health and mental health nursing. Notably, the Prime Minister announced that the College will receive federal funds of $1.5 Million to advance mental health nursing in the primary care sector.

The College has co-signed a number of letter and petitions. For example, A National Redress Scheme urging the government to implement such a scheme to support survivors of institutional child sexual abuse. The Board is proud to support and promote these campaigns.

This year the college established the Professional Issues Committee. This is a subcommittee of the College Board of Directors and is accountable to the Board and is chaired by Professor Brenda Happell. The role of the committee is to monitor the professional issues and the development of programs of the College, including:

- Accreditation Framework and associated policies
- Credentialing for Practice Program and associated policies
- Endorsement Program
- Awards
- Fellowships and life memberships

The International Journal of Mental Health Nursing (IJMHN) remains the pre-eminent journal for mental health nursing and this year we took the step to offer it fully online with a small number of printed copies.

There are many individuals and groups that deserve recognition. To Branches and Special Interest Groups for their committed work in bringing College activities locally to members. In particular, I thank the Chairs and executive members who accomplish these activities.

To College committees and the Editorial Board of the IJMHN, on behalf of the board, I thank the members who continue to give their time and expertise willingly and without reward to develop the core work of the College.

The College is very fortunate to have such skilled, efficient and devoted staff in the national office, led by CEO Kim Ryan. They are skilled, talented and congenial and undertake their work diligently. Kim Ryan continues her dynamic approach to the operations and impact of the College and that the influence of mental health nursing remains evident. Movement of staff of the national office occurs from time to time as they seek greater opportunities elsewhere and we wish them well in their new positions.

I thank the board both individually and collectively, for its scrupulous consideration and oversight and the strategic direction that has been agreed. I am honoured to be the President and I remain dedicated to advancing the College and in particular mental health nursing. Finally, my thanks to members for your continued support.
CHIEF EXECUTIVE OFFICER’S’ REPORT

It is with great pleasure that I report to the membership on the activities and performance of the organisation over the past year. Perhaps one of the most significant achievements has been the activities and outcomes related to our organisational investment in advocacy for the profession, representation and engagement across the sector. In the course of this advocacy and representation we have met with a number of politicians, bureaucrats, peak bodies, other nursing and midwifery organisations, Chief Nursing and Midwifery Officers, key stakeholders and a range of government departments.

We have built on and grown our relationships and communication channels with senior government officials, relevant members of parliament and their advisors - with the view to improving access to mental health care through development of the mental health nursing workforce. The Turnbull government’s pre-election commitment to provide $1.5million to the ACMHN to investigate a new workforce model that would allow mental health nurses to move between the primary and acute care sectors, has been reiterated by the Prime Minister in his recent address to the Australian College of Nursing’s Parliamentary Breakfast. This is a very significant demonstration that many years of advocacy with government, opposition and other bureaucrats has been worthwhile. We anticipate that funding for that important work will further discussed before the end of the year.

Much of our work in advocacy, representation and engagement has been related to the mental health reforms and how they are impacting on the mental health sector, mental health nurses and consumers and carers. In particular, we have represented the voice of the mental health nursing profession around the forward planning of the next National Mental Health Strategy, we participated in discussions, along with many others in the sector, that related to the Primary Health Care Reforms and the Mental Health Care reforms – at the Nursing & Midwifery Strategic Reference Group and the Mental Health Reform Stakeholder Group meetings.

We have been particularly concerned with the transitioning of mental health nurse funding to the Primary Health Networks, which has been a major challenge for all involved. We have met with all the Primary Health Networks around Australia at least once to better understand the issues they are facing, to articulate what it is that mental health nurses do in a primary care setting and to explain the impact of these changes on mental health consumers & carers, as well as the Credentialed Mental Health Nurses (CMHN) working under what was previously called the Mental Health Nurse Incentive Program. We have also developed a guidance document for PHNs to help them to understand the role that CMHNs can play in a primary health care setting and to ensure that MHNs working in primary health care are supported to provide the care that consumers deserve and expect.

The reason we have invested so much time in this networking and liaison activity is that the Primary Health Care Reforms may actually offer an opportunity for CMHNs to take on more of a significant role in primary mental health care and to work to their full scope of practice - providing the PHNs understand the role of the CMHN. Unfortunately, the timeframes around the transition are concerning.

We have also developed a significant nursing workforce proposal for government, which we are in the process of advocating for and discussing with the relevant government departments; and we have recently had a proposal to undertake a project around mental health nurses experiences and attitudes towards seclusion and restraint reduction, approved by the National Mental Health Commission.

The College has been represented on a range of committees including (but not limited to) Mental Health Professionals Association, the Mental Health Professionals Network, Carers Project, a practical guide for working with carers of people with a mental illness, the BeyondNow Advisory Group, the Nursing & Midwifery Strategic Reference Group, the Mental Health Policy Forum, the National Nursing & Midwifery Education Advisory Network, the Australian Centre for Heart Health, the Coalition of National Nursing & Midwifery Organisations, the Seclusion and Restraint Core Reference Group; and the National Eating Disorders
Collaboration.
Another important part of our advocacy has been our efforts to engage more with the broader nursing sector – in this, we have purposefully reflected the consumer’s need for a holistic approach to treatment and recovery, in the way that we operate as a College. As such, in the past year we held our first Chronic Disease and Mental Health Symposium and our first Drug & Alcohol and Mental Health Symposium, both of which were very successful in terms of delegate numbers and feedback, and both of which will be repeated. This year the College also held its 9th Primary Mental Health Care Symposium, with a goal of bringing all nurses working across primary care together, to better enable the development of collegial models of collaborative and integrated mental health service provision.

As usual, our Consultation and Liaison Special Interest Group and Perinatal Mental Health Nursing Special Interest Group joined forces for a wonderful symposium, the WA Branch held a winter symposium, QLD branch held a ‘therapy bites’ workshop, and a range of other breakfast meetings, dinners and education forum sessions were held by Branches across the country. Vic Branch and Northern NSW Branch are both holding their annual events in November. It is important to acknowledge the very important work that the volunteer members do in bringing events to their local area – thanks to all who are involved and for everything that you do. We have recently established a very comprehensive events program for 2017, made possible thanks to the monumental efforts of our recently appointed Events Manager Ellen Fraser.

Our focus on collaboration has also been enhanced by our leadership of the Queensland Health funded Credentialing for Nurses C4N project, which saw us lead the establishment of credentialing across a number of the nursing specialties. I would like to acknowledge C4N project officer, Irene Dummett and project manager, Peta Marks for their work in bringing the project to fruition, along with the support of our credentialing team Ellie Wilson and Fiona Engeler. As you would have heard at the welcome reception, our credentialing team are in the process of transitioning the ACMHN CPP to the online C4N system, a process which will be completed in early 2017 and will hopefully enable us to build on our 1500 strong numbers of credentialed mental health nurses.

Another key project that we finalised in the past year was the development of the National Framework for Postgraduate Mental Health Nursing Education and corresponding accreditation process. We have had strong interest from the university sector in undertaking the accreditation process and excellent feedback regarding the framework from colleagues as well as consumers and carers, which is heartening.

Over the past year we have been focusing on how to provide an improved service for members and at a recent membership planning day, established an ambitious membership strategy that we will work with members and branches to further develop and then roll out across the Country over the next few years. I would like to thank Haylie Mallia for her incredible efforts in supporting the ongoing development of the organisation through her role as Membership Officer.

As you may know, the Board of Directors recently signed off on our next strategic plan 2016-2019. We are also in the process of finalising the corresponding operational plan, which outlines the activities and processes that the College staff will undertake in support of the strategic plan. It has also provided us an opportunity to reflect on the achievements of the organisation over the past year and clarified our direction and goals for the upcoming year.

One of the things that we are determined to do more of is to better support members and branches in advocacy at a state-and territory level. Our newly appointed Policy Officer Alex Anderson will be working closely with branches and volunteer members to identify opportunities in this regard. It is great to have Alex on board.

Our ongoing communications, including our weekly Tuesday Times, the CEO Update, news magazine have supported the organisation in getting word out about the important work of mental health nurses.

We have been working with the publisher and Editor to ensure this transition of the UMHN to online only has been smooth and members have uninterrupted access to the journal. My thanks to Kim Usher, Editor-in-Chief and Michelle Cleary, Editor of the Journal.

Lastly, a big thank you to all the National Office Staff who work tirelessly throughout the year and to all the members who contribute to the organisation in so many ways throughout the year - attending events, contributing to discussions, representing the College, being involved in so many ways.
The following report outlines the activities of the Accreditation Committee for the period 2015-2016. A key point of the work of the Accreditation Committee in the last twelve months has been the establishment of the ACMHN National Framework for Postgraduate Mental Health Nursing Education and Accreditation Program for course providers. At the time of writing this report two universities have been through the accreditation program and a number of others are currently considering doing so.

The Graduate Diploma in Mental Health (Nursing) and the Master of Mental Health (Nursing) offered by the Australian Catholic University (ACU) achieved full accreditation for the period 19 February 2016 – 19 February 2021.

The Graduate Diploma in Mental Health Nursing offered by Central Queensland University (CQU) achieved provisional accreditation for the period 7 March 2016 – 7 March 2019.

As indicated in last year’s report the establishment of the Accreditation Framework and Program was a major initiative made possible by the generous support provided by Queensland Health, and the efforts of numerous people including the members of the project External Reference Group, the CEO and other officers of the College, the project consultants and the academic staff of the two participating universities. While space does not permit that individuals be named, I would like to take the opportunity afforded by this report to extend sincere thanks to those colleagues who show commitment to the College through their continued contribution to the assessment process, and to the officers in the ACMHN National office for coordinating the administrative aspects of the endorsement process.

In the last year the following colleagues have been involved in the assessment of endorsement applications:

Patricia Barkway
Julie Porter
Nicole Goulter

A key focus of the next year will be how best to market the Accreditation Framework and Program so other universities take up the opportunity for their postgraduate mental health nursing courses to be accredited with the ACMHN.

In the period 10 July 2015 - 8 September 2016 twenty-six applications were received for endorsement with the following approvals: 19 applications for 3-years; 1 application for 2-years; 1 application for 1-year; 5 applications for one-off events. The assessment of endorsement applications is undertaken by a panel of Endorsement Assessors. I would like to extend sincere thanks to those colleagues who show commitment to the College through their continued contribution to the assessment process, and to the officers in the ACMHN National office for coordinating the administrative aspects of the endorsement process.

Cheryl Green
Denise McGarry
David Watkins
Breda Ryan
Susan Sumskis
Maria Fitzgerald
Lily Shatkhin
Peta Marks
The ACMHN Credentialing Committee is established under the authority of the ACMHN Board and provides an advisory function to the Board. The ACMHN Credential for Practice Program (CPP) provides the only nationally consistent means of recognising specialist mental health nurses. Specialist nurses who meet identified standards with respect to qualifications, continuing education and practice development activities, and who are also able to demonstrate appropriate mental health nursing experience can apply for formal recognition as a Credentialed Mental Health Nurse™.

There were a total of 1552 ACMHN Credentialed Mental Health Nurses as at 30 June 2016. Within this group there were 131 new applications and 309 applications for renewal. During the life of the program there has had approximately 2070 nurses credentialed.

The past year saw the committee continue to support a range of policy and procedure reviews. This included support for the C4N Credentialing 4 Nurses project. The C4N project aims to develop a national professional recognition scheme for specialist nursing. The Committee is represented on C4N working group by the Chair and has supported that role through the provision of expert feedback and advice. The committee has provided feedback on key documents and processes in C4N to support the project to ensure key standards and principles underpinning the successful ACMHN credentialing processes have been preserved in the ACMHN version of the C4N approach.

The work associated with C4N also included the review of a revised qualifications framework for Credentialing. A key initiative has been the development of an additional pathway to recognition as a specialist mental health nurse, using the C4N Framework with additional ACMHN guidelines.

It is important to note that each College retains responsibility for its own credential program. The revised pathway (Pathway 2) has been approved by the Board and will provide for increased flexibility for specialist mental health nurses seeking formal recognition as a Credentialed Mental Health Nurse™. This should increase the market appeal of the program to nurses in specialist mental health settings.

The committees review and advisory functions are exercised through its meetings which are held via teleconferences and an annual/bi-annual face to face meeting. Like many activities in the College, the committee relies upon College members who generously volunteer their time. Members of the Committee are listed below.

ACMN Credentialing Committee 2016
Christine Ashley (External Advisor)
Stephion Billinghurst
Catherine Hangan
Donna Hodgson
Elizabeth Martin
Greg Neilson (Chair)
Robert Silburn

Peer reviewers assess applications against pre-defined criteria and make credential recommendations based on the evidence supplied by applicants. Peer review represents a substantial voluntary commitment of time and expertise. The College is indebted to its peer reviewers for their professional commitment and contribution to the CPP process. Peer reviewers are drawn from a variety of practice areas reflecting the diversity of settings in which mental health nurses connect with people.

The committee has been fortunate this year to once again have received a high level of support from Executive Officer Kim Ryan, and other College staff. The range of activities being undertaken in relation to Accreditation and C4N projects meant that Committee had briefings from Peta Mark (Professional Development Manager) and Irene Drummett (Project Officer) on a number of occasions.

In closing, it is appropriate to note particular thanks to College staff who have consistently supported the CPP during the past year. We thank Ms Ellie Wilson for her continued support with administrative aspects of the program with assistance from Fiona Engeler, and Ms Kylie Pryde who provides organisational support and secretariat for the committee and its members.
This has been another successful year for the IJMHN. Our latest rankings remain high and keep the journal among the most highly ranked nursing journals internationally, and the highest of the mental health nursing journals. To maintain our position, we aim to publish quality manuscripts on important contemporary issues for mental health nursing. This year we introduced the online version of the Journal. An app was also developed by Wiley so that the journal can be accessed from mobile phones and tablets. To date this move to the new delivery of the journal has been very successful.

One of the biggest ongoing challenges in ensuring the quality of our papers is availability of peer reviewers, and once again we have noticed a declining rate of acceptance to review over the past year. I would like to take this opportunity to thank the people who have conducted reviews for us this year. We are holding a workshop for current reviewers at the 2016 International Conference.

Editor, Michelle Cleary, continues to support me in my role as Editor-in-Chief. Last year we advertised for a further Editor with expertise in statistical design given the growing numbers of papers needing statistical review. Unfortunately, we have not received an application for this position to date and will continue to seek someone with this expertise in the future. Alison Bell from Wiley also provides us with fantastic administrative support.

This year I travelled to Oxford and New Zealand where I solicited manuscripts of interest to our readers and plan to attend further international conferences and events early in the New Year.

**Manuscript submissions and outcomes**

Table one shows the continued increase in submissions over the last three years. Last year we received more than 300 submissions - a first for the journal — we expect a similar outcome this year. Rejection rates and turnaround time remain consistent (see Table two). We continue to reject a high number of manuscripts without review for various reasons, but mostly because they do not fit the aims and scope of the journal, or because of quality issues.
### Table one: Submissions and outcomes

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>%</th>
<th>2015</th>
<th>%</th>
<th>2016 YTD</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Submissions</td>
<td>267</td>
<td></td>
<td>342</td>
<td></td>
<td>267</td>
<td></td>
</tr>
<tr>
<td>Accepted</td>
<td>52</td>
<td>20%</td>
<td>81</td>
<td>24%</td>
<td>69</td>
<td>26%</td>
</tr>
<tr>
<td>Rejected</td>
<td>209</td>
<td>78%</td>
<td>255</td>
<td>75%</td>
<td>39</td>
<td>15%</td>
</tr>
<tr>
<td>Pending*/Withdrawn</td>
<td>6</td>
<td>2%</td>
<td>6</td>
<td>1%</td>
<td>159*</td>
<td>59%</td>
</tr>
</tbody>
</table>

*Pending: manuscript still undergoing peer review

### Table two: Timeframes (average) for manuscripts progressing to peer review (immediate rejects excluded)

<table>
<thead>
<tr>
<th></th>
<th>2014 MANUSCRIPTS</th>
<th>2015 MANUSCRIPTS</th>
<th>2016 YTD MANUSCRIPTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission to first decision</td>
<td>37</td>
<td>34</td>
<td>46</td>
</tr>
<tr>
<td>Submission to final decision</td>
<td>100</td>
<td>74</td>
<td>75</td>
</tr>
<tr>
<td>Submission to acceptance</td>
<td>130</td>
<td>136</td>
<td>111</td>
</tr>
</tbody>
</table>

### Origin of submissions

Australia continues to be the source of the majority of submissions. This year to date we have experienced a growing number of submissions from China and Taiwan.

### Table three: Submission (top 5 countries)

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016 YTD</th>
<th>2016 YTD ACCEPTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>Australia</td>
<td>Australia</td>
<td>Australia</td>
<td>Australia</td>
</tr>
<tr>
<td>UK</td>
<td>UK</td>
<td>UK</td>
<td>UK</td>
<td>UK</td>
</tr>
<tr>
<td>Taiwan</td>
<td>China</td>
<td>Iran/Taiwan</td>
<td>NZ/Singapore/Taiwan</td>
<td></td>
</tr>
<tr>
<td>Turkey</td>
<td>Taiwan</td>
<td>Spain</td>
<td>Canada/China/Denmark/Ireland/Pakistan/Palestine/Qatar/Sweden</td>
<td></td>
</tr>
<tr>
<td>US</td>
<td>Iran/Korea/Spain</td>
<td>China</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Social media

Our presence on social media continues to grow. In recognition of the importance of social media to the journal we had invited a new Editorial Board member to join us to help manage our social media strategy. We hope to continue to grow our social media presence significantly during the next 12 months as a result of this strategy.

If you don’t already follow us, look for us on twitter @IJMHN or like us on Facebook at www.facebook.com/IJMHN
The primary purpose of the Australian College of Mental Health Nurses Consultation Liaison (CL) Special Interest Group (SIG) is to promote interest in and the development of CL nursing.

The CLSIG provides members of The College who have a particular interest in CL with a forum for exchanging news, views and ideas in this evolving and emerging sub-speciality in mental health nursing. The CLSIG promotes research endeavours and other matters of interest in CL by sponsoring an annual conference and via other means such as meetings or workshops that are considered timely and worthwhile.

The main focus of the CL SIG executive 2015-2016 was to plan the annual conference that also included a day of workshops. In 2016 this was the 15th CL SIG conference and the 5th year of collaborating with our Perinatal and Infant Mental Health colleagues.

The 2016 conference was at The Royal Prince Alfred Hospital in Sydney at the Kerry Packer Education Centre. The workshops were well attended and Julie Ferguson and Dr Suzanne Higgins presented on working on the “couple relationship using an attachment theory framework”. Dr Christopher Ryan conducted the afternoon workshop on “legal issues in consultation liaison psychiatry”.

The keynote address on day one was provided by Professor Zachary Steel on the challenges of responding to an immigration policy that compromises parent and child welfare. Associate Professor Karen Zwi addressed the complex issue of children who are refugees. Both presentations were both informative and thought provoking. Professor Hannah Dalen from Western Sydney University and Dr Daniel Nichols were keynotes speakers on day two and all speakers received positive feedback.

This year the group acknowledged the contribution of Jenny Bryant who has been on the executive since the beginning of this group 15 years ago. Her contribution to CL Nursing and commitment to supporting nurses new to CL has been significant and many of us are grateful to her for sharing her knowledge and experience.

I was pleased to be nominated and accepted the position of Chair and would like to thank Associate Professor Tim Wand for his contribution the CL SIG over the in the previous 4 years.

Julie Sharrock has re-joined the CL SIG Executive as conference coordinator.

Ananbelle De LaRiva also continues as secretary and Leigh Peterson remains the education officer.
The ACMHN Clinical Supervision Special Interest Group was formally constituted, with terms of reference approved by the ACMHN Board, at the ACMHN Darwin conference in October 2012 and met face to face at the Perth ACMHN Conference in October 2013, the Melbourne conference in 2014, Brisbane in October 2015 and will meet again in Adelaide at the 42nd conference.

Communication at other times is via the elist or email. While the CS-SIG is a special interest group within the college we do note that the topic is of relevance to all Mental Health Nurses. Our standards clearly support clinical supervision for all Mental Health Nurses and for all nurses working in mental health.

Very much the highlight of the last year was the CS forum held prior to the Brisbane conference in October 2015 and attended by over 60 very passionate mental health nurses, most of whom are deeply involved in supervision. The focus areas for the forum were driven by consultation and by the CS scan the ACMHN conducted in the preceding year. I do apologise for the lack of reporting on that event to date but that report (requiring analysis of a significant amount of complex data) will be presented in the near future and is likely to form at least some of the basis for a further gathering in 2017.

It is reasonable to say that despite the passion in our ranks and a significant body of potential training and theoretical background, the widespread adoption of clinical supervision inherent in our standards of practice continues to elude us at the level we clearly believe is desirable. Implementation remains, in my view, the core issue at present and on that subject I commend the work of James Houghton in Melbourne (supported by contributions and suggestions from many colleagues) to formulate clear guidelines for practice in that jurisdiction.

CLINICAL SUPERVISION SPECIAL INTEREST GROUP
Hundreds of Mental Health Nurses from across Australia and overseas travelled to Adelaide for the ACMHN 42nd Annual International Nursing Conference with the theme Striving to Tackle Disparity in Health Care.

The conference provided an opportunity to showcase innovative models of care, develop partnerships and opportunities for collaboration, discuss workforce and community design, and highlight educational programs that promote improved outcomes for consumers and their families.

There are many factors that impact on the health of Australians, disparity, across any aspect of life, results in poorer health and mental health outcomes for people. Nurses are the back bone of the health system and in 2014 there was an estimated 20,000 nurses working in mental health and close to 350,000 nurses across Australia that is an incredible workforce working in all our communities.

Adjunct Associate Professor Kim Ryan CEO ACMHN before the event said “Nurses across all areas of practice can play a vital role in ensuring all Australians have access to high quality nursing care. Nurses are under-utilised and all governments need to meet and discuss with nurses how they can help to reduce the disparity in health care. There has been much media around the rising rates of suicide with people experiencing a mental illness and health professionals alike; and the stigma attached to Mental Health that perhaps stops people from all socio-economic situations seeking help.”

South Australian Mental Health Commissioner Chris Burns, who delivered the opening address at the Conference, paid tribute to the excellent work of mental health nurses who, with compassion and a practical attitude, place people with lived experience of mental illness at the centre of their work.

“Mental health nurses are the voice of people who at their most vulnerable and they create a safe environment so patients can eventually become empowered to make decisions that focus on recovery,” Commissioner Burns said.

The 42nd International Mental Health Nursing Conference was a thriving success and has continued to create the desirable impact.
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016
Financial Statements of the Australian College of Mental Health Nurses Incorporated ABN 75 492 837 566 for the year ended 30 June 2016
Australian College of Mental Health Nurses Incorporated
ABN 75 492 837 566

Committee Member’s Report
For the Year Ended 30 June 2016

The committee members submit the financial statements of the association for the financial year ended 30 June 2016.

1. General information

Committee members

The names of committee members throughout the year and at the date of this report are:

Professor Wendy Cross  President
Professor Kim Foster
Dr Terry Froggatt
Professor Brenda Happell
Ms Debra Nizette
Mr Tom Ryan
Ms Julie Sharrock
Dr Scott Trueman

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.

Related party transactions

During the financial year, there were no benefits received or entitled to be received as a result of a contract between an officer, firm or body corporate and the association. No payments or benefits of a pecuniary value were received by any officers of the association during the financial year.

2. Operating results

The profit (loss) of the association for the financial year after providing for income tax amounted to $84,632 2015: $4,864.

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

Committee member:  ...............................................
Professor Wendy Cross

Committee member:  ...............................................
Dr Scott Trueman

Dated: 13 October 2016
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 3 to 15:

1. Presents fairly the financial position of Australian College of Mental Health Nurses Incorporated as at 30 June 2016 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that Australian 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: .................................................................

Professor Wendy Cross

Committee member: .................................................................

Dr Scott Trueman

Dated: 13 October 2016
## Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Revenue</td>
<td>1,856,134</td>
<td>2,113,929</td>
</tr>
<tr>
<td>Administration expenses</td>
<td>(99,264)</td>
<td>(83,997)</td>
</tr>
<tr>
<td>Advertising and promotion</td>
<td>(41,883)</td>
<td>(32,628)</td>
</tr>
<tr>
<td>Auditors remuneration</td>
<td>(5,500)</td>
<td>(6,050)</td>
</tr>
<tr>
<td>Conference expenses</td>
<td>(291,020)</td>
<td>(461,991)</td>
</tr>
<tr>
<td>Consulting fees</td>
<td>(71,389)</td>
<td>(111,168)</td>
</tr>
<tr>
<td>Depreciation, amortisation and impairments</td>
<td>(3,593)</td>
<td>(5,365)</td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>(803,753)</td>
<td>(818,038)</td>
</tr>
<tr>
<td>Insurance</td>
<td>(17,081)</td>
<td>(15,204)</td>
</tr>
<tr>
<td>Legal expenses</td>
<td>-</td>
<td>(14,997)</td>
</tr>
<tr>
<td>Meeting expenses</td>
<td>(31,626)</td>
<td>(37,614)</td>
</tr>
<tr>
<td>Printing, postage and stationery</td>
<td>(49,002)</td>
<td>(41,430)</td>
</tr>
<tr>
<td>Publications and information resources</td>
<td>(130,936)</td>
<td>(232,574)</td>
</tr>
<tr>
<td>Rent expense</td>
<td>(148,122)</td>
<td>(148,147)</td>
</tr>
<tr>
<td>Telephone expenses</td>
<td>(4,030)</td>
<td>(4,645)</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>(74,303)</td>
<td>(89,585)</td>
</tr>
<tr>
<td>Other grant expenses</td>
<td>-</td>
<td>(4,632)</td>
</tr>
<tr>
<td>Bad debts</td>
<td>-</td>
<td>(1,000)</td>
</tr>
</tbody>
</table>

**Profit (loss) before income tax**  
84,632  
4,864

**Income tax expense**  
-  
-

**Profit (loss) for the year**  
84,632  
4,864

**Total comprehensive income for the year**  
84,632  
4,864

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

As At 30 June 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2015</th>
<th>2016</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>1,169,731</td>
<td>1,155,801</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>29,633</td>
<td>37,157</td>
</tr>
<tr>
<td>Other assets</td>
<td>80,264</td>
<td>73,540</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>1,279,628</td>
<td>1,266,498</td>
</tr>
<tr>
<td><strong>NON-CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>5,838</td>
<td>3,607</td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT ASSETS</strong></td>
<td>5,838</td>
<td>3,607</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>1,285,466</td>
<td>1,270,105</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>487,377</td>
<td>388,787</td>
</tr>
<tr>
<td>Provisions</td>
<td>111,378</td>
<td>109,975</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>598,755</td>
<td>498,762</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>686,711</td>
<td>771,343</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
### Australian College of Mental Health Nurses Incorporated

ABN 75 492 837 566

**Statement of Changes in Equity**

For the Year Ended 30 June 2016

#### 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>Retained Earnings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2015</td>
<td>686,711</td>
<td>686,711</td>
</tr>
<tr>
<td>Profit attributable to members of the entity</td>
<td>84,632</td>
<td>84,632</td>
</tr>
<tr>
<td><strong>Balance at 30 June 2016</strong></td>
<td><strong>771,343</strong></td>
<td><strong>771,343</strong></td>
</tr>
</tbody>
</table>

#### 2015

<table>
<thead>
<tr>
<th>Note</th>
<th>Retained Earnings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2014</td>
<td>681,847</td>
<td>681,847</td>
</tr>
<tr>
<td>Profit attributable to members of the entity</td>
<td>4,864</td>
<td>4,864</td>
</tr>
<tr>
<td><strong>Balance at 30 June 2015</strong></td>
<td><strong>686,711</strong></td>
<td><strong>686,711</strong></td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
Australian College of Mental Health Nurses Incorporated  
ABN 75 492 837 566

Statement of Cash Flows  
For the Year Ended 30 June 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>CASH FLOWS FROM OPERATING ACTIVITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from customers</td>
<td>1,891,123</td>
<td>2,459,687</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td>(1,921,321)</td>
<td>(2,354,534)</td>
</tr>
<tr>
<td>Interest received</td>
<td>17,630</td>
<td>17,630</td>
</tr>
<tr>
<td>Net cash provided by (used in) operating activities</td>
<td>(12,568)</td>
<td>122,783</td>
</tr>
</tbody>
</table>

| CASH FLOWS FROM INVESTING ACTIVITIES |        |        |
| Purchase of property, plant and equipment | (1,362) | - |
| Net cash used in investing activities | (1,362) | - |

| Net increase (decrease) in cash held | (13,930) | 122,783 |
| Cash and cash equivalents at beginning of financial year | 1,169,731 | 1,046,948 |
| Cash and cash equivalents at end of financial year | 1,155,801 | 1,169,731 |

The accompanying notes form part of these financial statements.
1  Summary of Significant Accounting Policies

(a)  Basis of Preparation

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 1985 South Australia. The committee has determined that the not-for-profit association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do 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 stated otherwise, have been adopted in the preparation of these financial statements.

(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 on the statement of financial position.

(c)  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

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 the estimated recoverable amount, the carrying amount is written down immediately to the 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(d) 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 association 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.

Depreciation

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

The depreciation rates used for each class of depreciable assets are 20-33%.
1 Summary of Significant Accounting Policies (continued)

(c) Property, Plant and Equipment (continued)

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 in profit or loss in the period in which they arise.

(d) Impairment of assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will include the consideration of external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset’s fair value less costs to sell and value in use, to the asset’s carrying amount. Any excess of the asset’s carrying amount over its recoverable amount is recognised immediately in profit or loss.

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.

(e) Provisions

Provisions are recognised when the association 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.

(f) Employee provisions

Short-term employee provisions

Provision is made for the association’s obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision is made for employees’ long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees.
Summary of Significant Accounting Policies (continued)

(f) Employee provisions (continued)

Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds (2014: government bonds) that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The association’s obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(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) 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.

Donations are recognised as revenue when received. Interest revenue is recognised using the effective interest method. Membership income is recognised on a receipts basis as it is voluntary in nature.

Non-reciprocal grant revenue is recognised in profit or loss 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).
1 Summary of Significant Accounting Policies (continued)

(i) Income Tax

The principle of mutuality provides for the association’s liability for income tax to relate only to net revenue from non-members, interest and other income, less any deductions that can be claimed under the Income Tax Assessment Act 1997.

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited directly to equity instead of profit or loss when the tax relates to items that are credited or charged directly to equity.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the committee expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (a) a legally enforceable right of setoff exists; and (b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

(j) 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.
Australian College of Mental Health Nurses Incorporated
ABN 75 492 837 566

Notes to the Financial Statements
For the Year Ended 30 June 2016

1  Summary of Significant Accounting Policies (continued)

(j) Goods and Services Tax (GST) (continued)

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.

(k) Comparative Amounts

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

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

2  Cash and cash equivalents

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash on hand</td>
<td>931</td>
<td>2,100</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>1,154,870</td>
<td>1,167,631</td>
</tr>
<tr>
<td>9</td>
<td>1,155,801</td>
<td>1,169,731</td>
</tr>
</tbody>
</table>

3  Trade and other receivables

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade receivables</td>
<td>37,157</td>
<td>29,633</td>
</tr>
<tr>
<td>Total current trade and other receivables</td>
<td>37,157</td>
<td>29,633</td>
</tr>
</tbody>
</table>

4  Other assets

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepayments</td>
<td>73,540</td>
<td>80,264</td>
</tr>
</tbody>
</table>

73,540 80,264
5 Property, plant and equipment

(a) Movements in carrying amounts of property, plant and equipment

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additions</td>
<td>1,362</td>
<td>1,362</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(3,593)</td>
<td>(3,593)</td>
</tr>
<tr>
<td>Balance at the end of the year</td>
<td>$3,607</td>
<td>$3,607</td>
</tr>
<tr>
<td>Balance at the beginning of year</td>
<td>$5,838</td>
<td>$5,838</td>
</tr>
<tr>
<td>Year ended 30 June 2016</td>
<td>Office</td>
<td>$5,838</td>
</tr>
<tr>
<td></td>
<td>Equipment</td>
<td>$5,838</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$5,838</td>
</tr>
<tr>
<td></td>
<td>Office</td>
<td>$388,787</td>
</tr>
<tr>
<td></td>
<td>Equipment</td>
<td>$467,377</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$856,164</td>
</tr>
</tbody>
</table>

6 Trade and other payables

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables</td>
<td>55,195</td>
<td>70,195</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>20,523</td>
<td>23,523</td>
</tr>
<tr>
<td>Deferred income</td>
<td>393,659</td>
<td>393,659</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>388,787</td>
</tr>
</tbody>
</table>
7 Provisions

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual leave entitlements</td>
<td>85,497</td>
<td>87,091</td>
</tr>
<tr>
<td>Long service leave</td>
<td>24,478</td>
<td>24,287</td>
</tr>
<tr>
<td></td>
<td>109,975</td>
<td>111,378</td>
</tr>
</tbody>
</table>

Provisions summary table

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual leave entitlements</td>
<td>85,497</td>
<td>87,091</td>
</tr>
<tr>
<td>Long service leave</td>
<td>24,478</td>
<td>24,287</td>
</tr>
<tr>
<td></td>
<td>109,975</td>
<td>111,378</td>
</tr>
</tbody>
</table>

Employee Provisions

Employee provisions represent amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the association does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.
8 Revenue and Other Income

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>grants</td>
<td>327,072</td>
<td>442,118</td>
</tr>
<tr>
<td>sponsorship</td>
<td>86,573</td>
<td>109,047</td>
</tr>
<tr>
<td>member subscriptions</td>
<td>821,345</td>
<td>784,797</td>
</tr>
<tr>
<td>conference income</td>
<td>397,208</td>
<td>572,866</td>
</tr>
<tr>
<td>credentialing fees</td>
<td>67,390</td>
<td>47,305</td>
</tr>
<tr>
<td>royalties</td>
<td>47,102</td>
<td>41,942</td>
</tr>
<tr>
<td>interest income</td>
<td>13,838</td>
<td>17,630</td>
</tr>
<tr>
<td>other income</td>
<td>95,606</td>
<td>98,224</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>1,856,134</td>
<td>2,113,929</td>
</tr>
</tbody>
</table>

9 Cash Flow Information

(a) Reconciliation of cash

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>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: Cash and cash equivalents</td>
<td>1,155,801</td>
<td>1,169,731</td>
</tr>
<tr>
<td>2</td>
<td>1,155,801</td>
<td>1,169,731</td>
</tr>
</tbody>
</table>

(b) Reconciliation of Cash Flow from Operations with Profit (loss) after Income Tax

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profit (loss) for the year</td>
<td>84,632</td>
<td>4,864</td>
</tr>
<tr>
<td>Non-cash flows in profit (loss):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- depreciation</td>
<td>3,593</td>
<td>5,365</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- (increase)/decrease in trade receivables</td>
<td>(7,524)</td>
<td>156,954</td>
</tr>
<tr>
<td>- (increase)/decrease in prepayments</td>
<td>6,724</td>
<td>15,300</td>
</tr>
<tr>
<td>- increase/(decrease) in deferred income</td>
<td>(112,196)</td>
<td>2,048</td>
</tr>
<tr>
<td>- increase/(decrease) in trade payables</td>
<td>10,769</td>
<td>(48,512)</td>
</tr>
<tr>
<td>- increase/(decrease) in accrued expenses</td>
<td>2,837</td>
<td>2,108</td>
</tr>
<tr>
<td>- increase/(decrease) in provisions</td>
<td>(1,403)</td>
<td>(15,344)</td>
</tr>
<tr>
<td>Cash flow from operations</td>
<td>(12,568)</td>
<td>122,783</td>
</tr>
</tbody>
</table>
9 Cash Flow Information (continued)

(c) Credit standby arrangements with banks

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit facility</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Amount utilised</td>
<td>(5,325)</td>
<td>(9,942)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>19,675</td>
<td>15,058</td>
</tr>
</tbody>
</table>

The association has credit card facilities setup with their bank with general terms and conditions. Interest rates are variable and subject to adjustment.

(d) Non-cash financing and investing activities

There were no non-cash financing or investing activities during the year.

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 Australian College of Mental Health Nurses Incorporated


We have audited the accompanying financial report being a special purpose financial report, of Australian College of Mental Health Nurses Incorporated, which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committees’ Responsibility for the Financial Report

The committee members are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the Association Incorporation Act 1985 South Australia and is appropriate to meet the needs of the members. The committee members’ responsibility also includes such internal control as the committee members 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.

Auditor’s Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 judgement, 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 of the financial report that gives a true and fair view 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 committee members, as well as evaluating the overall presentation of the financial report.

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 Australian College of Mental Health Nurses Incorporated

Opinion

In our opinion, the financial report gives a true and fair view of the financial position of Australian College of Mental Health Nurses Incorporated as at 30 June 2016, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and Association Incorporation Act 1985 South Australia.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist the Australian College of Mental Health Nurses Incorporated to comply with the financial reporting provisions of Association Incorporation Act 1985 South Australia. As a result, the financial report may not be suitable for another purpose.

Hardwickes
Chartered Accountants

Robert Johnson FCA
Partner

Canberra
Dated: 13 October 2016