



Australian College of Perioperative Nurses Queensland Incorporated

PO Box 1576, North Lakes, Queensland 4509

ABN 79 324 465 767

PRESIDENT REPORT – AGM 2023

As the pandemic continues to evolve, it's important for healthcare organisations, policymakers, and the community at large to prioritise the well-being and mental health of nurses, doctors, and healthcare workers. Their resilience and dedication should be met with the support they deserve as they continue to serve their communities in the formidable future. Providing them with access to mental health resources, counselling, and opportunities for rest and self-care is essential. Additionally, creating a supportive and empathetic work environment and acknowledging their dedication and sacrifices can go a long way in helping them cope with the ongoing challenges they face. The committee and I are grateful that we have started and will continue to provide wellness options at Conference.

The Committee decided to reinstate the education days across Queensland. To do this we needed to find people who were willing to work with us. With some interest in Harvey Bay and Bundaberg it was decided to hold the first education day in Bundaberg. We give thanks to the Friendly Society Private Hospital for their support and venue. We would like to support you in your workplace and or town and would love for people to take up the local Area Liaison roles within your perioperative community. To give members easy access, we made the decision to create a new landing page which outlines the commitment from committee and any important documents with links to nomination forms and the events calendar.

The committee recognised the association's 50th anniversary on October 15th, 2022. The association or group was originally formed in 1972 with a few members and Queensland was one of the state perioperative associations that was involved in organising the first national conference in 1977. The association was initially known as the Queensland Operating Room Nurses Association (QORN) and later the Perioperative Nurses Association of Queensland (PNAQ). The 2021 -22 committee engaged a perioperative nurse researcher and historian, Carollyn Williams, to document the association's history for a commemorative document/journal. This work was ongoing in 2023 and I would also like to thank Joy Jensen (past president and committee member) two past Presidents, Ruth Melville and Ailsa Gillett for their support in organising the program, contacting previous executive members, as well as sorting, collating documents, newsletters, photos and the like for Carollyn our Editor to catalogue. It is with great pleasure that we commission this work for release at the 2023 Minor Conference.

The ACORN Qld Management Committee is committed to advocating for the interests of perioperative nurses and improving membership benefits. They plan to provide access to quality education, training resources, standards, and professional advocacy. 2024 will continue the regional events culminating in another minor



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Queensland Incorporated*

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conference on the Sunshine Coast (fingers crossed!). We will endeavour to hold a larger conference in 2025 on the Gold Coast with abstracts opening 2024.

I would like to acknowledgment Committee Members by recognising and appreciating the efforts of the ACORN Qld Committee members over the past year. We are building sustainable processes that will determine the future of ACORN QLD.

Lastly, I wish to thank the members for their dedication to patient safety and for their uncompromising willingness to maintain standards to ensure this occurs.

Best Wishes

Simone Ohlin

2022-2024 President ACORN QLD



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SECRETARY REPORT – AGM 2023

This past year has been a wild ride with an amazing group of people who make up the committee for ACORN Queensland. I don't think I have ever associated with such a dynamic, driven and passionate group of perioperative nurses who embody our mission to *“engage and empower our members to advance and promote excellence in perioperative practice”*. It has been a huge (but inspiring) learning curve for those of us who have never served on this type of committee before and I appreciate the shared wisdom that has been provided.

Behind the scenes we have been planning and developing strategies to further progress our profession, creating a greater presence for all Queensland perioperative nurses.

I acknowledge and express my gratitude to the amazing people on the ACORN Qld committee during the past 12 months:

- Simone Ohlin – President
- Angela Hand – Vice President
- Joy Jensen – Past President/Committee Member
- Ann-Maree Layton – Treasurer
- Julie Eather – Committee Member
- Maritza Harvey – Committee Member

I also acknowledge ACORN Qld Director Justine Vost who has continued to provide a guiding and wise hand throughout the year.

It was with great sadness that I received the letter of resignation from Past President Joy Jensen, effective from this year's AGM. Joy is a life member and has been a font of knowledge and experience, serving in many roles since 2005. I wish Joy every happiness in her new endeavours. I hope you all enjoy the ACORN Qld 50th Jubilee book to which Joy was a major contributing force and one of the highlights of her time as an ACORN Qld committee member.

Looking forward to another dynamic year with ACORN Qld.

Kind regards

Kathryn Herrick
Secretary, ACORN Qld 2022-2023



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TREASURER REPORT – AGM 2023

Entering the new financial year as ACORN QLD treasurer, I embraced the role and have accepted the challenge of mastering the skills of online banking through the ANZ bank, record keeping, financial reporting, making payments and invoicing with the use of platforms such as Xero, Hubdoc and Microsoft SharePoint. In the last six months I have created comprehensive Treasurer role Quick Reference Guides as a tool to assist outgoing and incoming Handovers in the future. These include how and where to save invoices, how to pay bills and how to use Hubdoc and Xero applications for example. This role has been a pleasure and a challenge, and I thank my fellow committee members for their support in this process. During this time, we continued to employ the services of Tick-Tock Office solutions as our bookkeepers, Edgewise Insurance Brokers as for our insurance needs, and Wilson & Wilson as our auditor.

2022-2023 saw ACORN QLD finding its feet and emerging from COVID19 with renewed energy. The committee, as a priority, has committed to increasing funding for face-to-face education opportunities through planning local and regional support for education opportunities across our state. We have also focused on our commitment to the reemergence of statewide conferences such as this year's Minor Conference here in Brisbane – aptly named Focus. The previous committee invested in the production of the invaluable recording of the company's history and growth as we celebrated ACORN QLD's 50th anniversary. We are very proud to have released this Commemorative journal and thank Joy Jenson and her team for her commitment to its production and release.

The committee has worked hard to renew its place in a modern digital world, by employing the company Resurge Digital to improve our connection with members and future potential members and build brand awareness on digital platforms and an improved social media presence. This last year I have also overcome the complexity of the company's inability to accept credit card payments from sponsors by introducing Stripe payments to our invoicing system which has improved our ease of accepting support from these valuable conference and education day sponsors. I request that KMW Accountants continue to be appointed as Auditors for the 2023-2024 Financial year.

I present the audited statement for adoption by the members.



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Regards

Ann-Maree Layton ACORN QLD
Treasurer



WILSON & WILSON
ACCOUNTANTS

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Not-For-Profit - Association Report

ACORN Qld Inc

For the year ended 30 June 2023



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Committee's Report

ACORN Qld Inc

For the year ended 30 June 2023

Committee's Report

Your committee members submit the financial report of ACORN Qld Inc for the financial year ended 30 June 2023.

Committee Members

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

Committee Member
Simone Ohlin (President)
Kathryn Herrick (Secretary)
Ann-Maree Layton (Treasurer)
Angela Hand
Justine Vost
Julie Eather
Maritza Harvey
Joy Jenson

Principal Activities

The principal activities of the association during the financial year were: To provide professional development education and research in perioperative practice and to advocate for the professional and economic status of the members of the Association.

Significant Changes

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

Operating Result

The Profit after providing for income tax for the financial year amounted to, as per below:

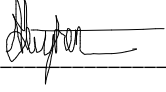
Year Ended 30 June 2023	Year Ended 30 June 2022
(\$2,090.41)	\$24,364.20

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

Simone Ohlin

Simone Ohlin (President)

Date 10/11/2023



Ann-Maree Layton (Treasurer)

Date 10/11/2023

Income and Expenditure Statement

ACORN Qld Inc

For the year ended 30 June 2023

Accrual Basis

	2023	2022
Income		
Interest Income	612.82	1,507.59
Memberships/ Conference Income	56,861.44	80,402.01
Other Revenue	7.17	-
Donations	2,909.05	454.55
Total Income	60,390.48	82,364.15
Conference Fees		
Conference Expenses - Catering & Hospitality	2,433.93	543.81
Conference Expenses - Travel & Parking	-	4,624.87
Conference Expenses - Venue Hire	227.27	-
Total Conference Fees	2,661.20	5,168.68
Gross Surplus	57,729.28	77,195.47
Expenditure		
Travel and Accommodation	2,937.84	18.24
Advertising	9,050.65	-
Bank Fees	384.00	384.00
Consulting & Accounting	1,684.00	14,644.00
General Expenses	5,172.11	402.15
Scholarships & Grants Given	-	1,818.18
Insurance	2,383.20	2,349.89
Office Expenses	311.77	243.64
Printing & Stationery	-	96.94
Rent	1,205.46	1,063.64
Secretariat	31,813.73	27,202.23
Software Subscriptions	4,316.38	4,472.00
Telephone & Internet	136.36	136.36
Uniforms	416.09	-
Stripe Fees	8.10	-
Total Expenditure	59,819.69	52,831.27
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	(2,090.41)	24,364.20
Current Year Surplus/(Deficit) Before Income Tax	(2,090.41)	24,364.20
Net Current Year Surplus After Income Tax	(2,090.41)	24,364.20

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

ACORN Qld Inc As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents			
ACORN Qld Inc Cheque 1 - ANZ 4593		1,113.17	3,682.57
ANZ Term Deposit		202,094.56	201,490.09
Cash Management Account - ANZ 4585		83,484.76	83,476.41
Cheque account no.2 - ANZ 4606		138,297.50	142,309.67
Total Cash and Cash Equivalents		424,989.99	430,958.74
Trade and Other Receivables		1,300.00	550.00
GST Receivable		-	28.19
Total Current Assets		426,289.99	431,536.93
Non-Current Assets			
Plant and Equipment and Vehicles			
Office Equipment		1,198.00	1,198.00
Less Accumulated Depreciation on Office Equipment		(1,198.00)	(1,198.00)
Total Plant and Equipment and Vehicles		-	-
Total Non-Current Assets		-	-
Total Assets		426,289.99	431,536.93
Liabilities			
Current Liabilities			
GST Payable		48.63	-
Members Loan Accounts		7,030.48	7,030.48
Total Current Liabilities		7,079.11	7,030.48
Non-Current Liabilities			
Other Non-Current Liabilities			
Advance Payments		-	1,210.00
ATO Payment Liability		2,233.00	4,144.00
Total Other Non-Current Liabilities		2,233.00	5,354.00
Total Non-Current Liabilities		2,233.00	5,354.00
Total Liabilities		9,312.11	12,384.48
Net Assets		416,977.88	419,152.45
Member's Funds			
Capital Reserve		416,982.88	419,157.45
Financial Instruments		(5.00)	(5.00)
Total Member's Funds		416,977.88	419,152.45

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

ACORN Qld Inc

For the year ended 30 June 2023

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act. The committee has determined that the 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 stated specifically, 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.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, 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 in the income and expenditure statement.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

These notes should be read in conjunction with the attached compilation report.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, 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.

Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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 assets and liabilities statement.

Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Accounts Payable and Other Payables

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

2023 2022

2. Plant and Equipment, Motor Vehicles

Plant and Equipment

Plant and Equipment at Cost	1,198.00	1,198.00
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These notes should be read in conjunction with the attached compilation report.

	2023	2022
Accumulated Depreciation of Plant and Equipment	(1,198.00)	(1,198.00)
Total Plant and Equipment	-	-
Total Plant and Equipment, Motor Vehicles	-	-

These notes should be read in conjunction with the attached compilation report.

Auditor's Report

ACORN Qld Inc

For the year ended 30 June 2023

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of ACORN Qld Inc (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2023, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of ACORN Qld Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Act and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that 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 have 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 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 judgment, 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 committee, 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.

Opinion

In our opinion, the financial report presents fairly, in all material respects (or gives a true and fair view –refer to the applicable state/territory Act), the financial position of ACORN Qld Inc as at 30 June 2023 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 requirements of the Act.

Wilson & Wilson Accountants

Signature: 

Dated: 29 / 09 / 2023

Certificate By Members of the Committee

ACORN Qld Inc

For the year ended 30 June 2023

I, Simone Ohlin and I, Ann-Maree Layton certify that:

1. I attended the annual general meeting of the association held on 28/10/2023.
2. The financial statements for the year ended 30 June 2023 were submitted to the members of the association at its annual general meeting.

Simone Ohlin

Dated: / /

Ann-Maree Layton

Dated: / /

Compilation Report

ACORN Qld Inc

For the year ended 30 June 2023

Compilation report to ACORN Qld Inc.

We have compiled the accompanying special purpose financial statements of ACORN Qld Inc, which comprise the asset and liabilities statement as at 30 June 2023, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Member's

The committee of ACORN Qld Inc are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



Wilson & Wilson Accountants

Dated: 29 / 09 / 2023