

**"MAY THEY KINDLE IN YOUR HEARTS A TORCH WHOSE FLAME SHALL BE ETERNAL"**



**AUSTRALIAN NURSES  
MEMORIAL CENTRE**

**ANNUAL REPORT**

**2019 - 2020**

**AUSTRALIAN NURSES MEMORIAL  
CENTRE  
OFFICE BEARERS**

**PRESIDENT**

Ms A BENNETT

**VICE PRESIDENT**

Dr E LAVENDER

**TREASURER**

Mr D BALCOMBE

**DIRECTORS**

Ms A BENNETT

Dr E LAVENDER

Mr D BALCOMBE

Ms A DOHERTY

Dr R. STORY

Dr B WOOD

Ms B GREEN

Ms C WELLINGS

Ms S. MORISSET

Mrs R BANERJEE (resigned 15 Oct 20)

**SCHOLARSHIP COMMITTEE**

Dr B WOOD (Chair)

Dr E LAVENDER

Dr K HAMPTON

Prof L MCKENNA

Prof. M DUKE

**FINANCE COMMITTEE**

Mr D BALCOMBE (Chair)

Mr C TELFORD

Ms A BENNETT

Mrs R BANERJEE

**HISTORY AND HERITAGE COMMITTEE**

Ms A BENNETT (Chair)

Ms S SHERSON

Ms E MALONE

Miss H PICKERING

Ms A DOHERTY

Dr J CAMPBELL

**MARKETING AND FUNDRAISING  
COMMITTEE**

Ms B GREEN (Chair)

Ms A DOHERTY

Dr R STORY

Ms A BENNETT

Ms C WELLINGS

Dr E LAVENDER

Ms S MORISSET

Ms E ALLWOOD

**AUDITOR**

ORR, MARTIN & WATERS

**SECRETARY / OFFICE MANAGER**

Ms E ALLWOOD

**AUSTRALIAN NURSES MEMORIAL CENTRE  
ACN 004 285 956**

Registered Office: Suite 11 / 431 St. Kilda Road, Melbourne VIC 3004

Incorporated as a Company Limited by Guarantee pursuant to the

Corporations Act 2001

**Notice is hereby given that the SEVENTIETH ANNUAL GENERAL MEETING  
of the  
AUSTRALIAN NURSES MEMORIAL CENTRE  
will be held virtually via Zoom**

**Meeting ID: 883 9627 2440**

**Monday 30th NOVEMBER 2020 at 6.00 pm**

**BUSINESS**

**Ordinary Business**

1. To confirm the Minutes from the previous Annual General Meeting held on 28<sup>th</sup> October 2019
2. To receive, consider and adopt the Financial Report of the company for the year ended 30<sup>th</sup> June 2020
3. To elect Officers and Directors of the Board in accordance with the Corporations Act 2001 and the company's Constitution:
  - a) To elect Ms A BENNETT as President
  - b) To elect DR E LAVENDER as Vice-President
  - c) To elect Mr D BALCOMBE as Treasurer
  - d) To elect two Directors who retire by rotation:
    - i. Ms A Doherty having served a term of one year and being eligible for re-election has nominated for that office
    - ii. Ms C Wellings having served a term of one year and being eligible for re-election has nominated for that office
4. To ratify the Board appointments of:  
Ms S MORISSET
5. To appoint Auditors, Messrs Orr, Martin & Waters who, being eligible, offer themselves for re-appointment
6. To deal with any other business which may arise and be properly dealt with at any Annual General Meeting of members

**By Order of the Board**

Ms A BENNETT

President

Dated this 21st day of October 2020

**MEMBERS ARE WELCOME TO JOIN THE ZOOM MEETING FROM 5.30 PM PRIOR TO  
COMMENCEMENT OF THE MEETING  
AT 6.00 PM**

**PLEASE ADVISE THE CENTRE MANAGER OF YOUR ATTENDANCE  
BY 19th NOVEMBER 2020**

**ONLY FINANCIAL MEMBERS CAN VOTE AT THE ANNUAL MEETING**

# PRESIDENT'S REPORT 2019 – 2020

It is with great pride and pleasure that the 70<sup>th</sup> President's Report of the Australian Nurses Memorial Centre (ANMC) is presented to you. The 19<sup>th</sup> February 2020 marked our 70<sup>th</sup> Anniversary which we had planned to celebrate in September. Unfortunately, due to the global pandemic, this event has been cancelled.

## **Board of Directors**

This 2019-2020 year commenced with face to face board meetings held at the ANMC, transitioning to the virtual Zoom platform for the April and June board meetings. I would like to acknowledge the flexibility of the Board Members for adapting to this virtual world we now find ourselves in.

**Resignations – There are none to report for 2019-2020.** However, on the 15<sup>th</sup> October 2020 we received the resignation of Mrs Rochna Banerjee from the board. Rochna has served as the Treasurer and member of the board since June 2015. On behalf of the board, I thank Rochna for her dedication and service to the ANMC.

## **New Directors**

This year we welcomed the appointment of Ms Sue Morisset to the Board. Sue Morisset has an extensive background in governance, strategy and fundraising. Sue has been a member of the Fundraising and Marketing Committee from February 2018.

## **Directions of the Board**

The Board has its focus back on Scholarships, our core business, together with the continued improvement of procedures as recommended in the 2018 strategic plan. Experiencing the COVID-19 restrictions has highlighted the need for the ANMC to transition fully to the cloud and eliminate hard copies as the sole source of information. A summary of actions the board continues to implement from the Strategic Plan are:

1. **Establish Alumni** – A recommendation from the 2018 review was to establish an alumni program, which all scholarship recipients would be proud to be part of. Dr Kerry Hampton, herself an alumna, will chair the group. Our vision is to hold an inaugural launch event, establish a committee of past recipients to organise networking events and workshops so that we maintain our connection with the upcoming nursing leaders whom we entrust will move forward with our legacy. An Alumni badge will be designed to be worn with pride by all scholarship recipients.
2. **IT/website platform** – The website is greatly improved, particularly the scholarship section. The historical data has been expanded and it will be completed in the near future to tell the stories of all of the nurses who were killed on the SS Vyner Brooke and on Radji Beach in 1942. Eventually the website will acknowledge all the nurses who survived the Prisoner of War camps. We continue to review the IT needs of the centre.
3. **Venue Hire** – Hiring of the ANMC venue was proving popular as the year commenced with regular block bookings received from the Melbourne Chamber Orchestra, as their office is now on Level 2 of Fawkner Towers. We have formed a firm relationship with the MCO as the musicians enjoy the location. There have been 22 venue hires for 2019-2020. The reduced venue hire has been offset by Government grants for the financial year as per the Finance Report.
4. **Fund-Raising Strategy** – To improve our strategy for fundraising, we are in the process of implementing PayPal to our website. This will enable donations and membership payments to be made with ease.
5. **Venue upgrade** - throughout 2019-20 have included; LED lighting was installed under a government scheme, which has softened the tone and provided a reduction in the cost of the electricity bill. New artwork and pot plants in the foyer, which reflects the jungle setting of Belalau, Sumatra, the final camp where the nurses were rescued in 1945. The new logo decals for the windows have been on order and will be installed when restrictions ease. We have obtained a quote to purchase a lockable display cabinet to showcase all the historical items relating to the nurses.

## Sub committees

The sub committees of the Australian Nurses Memorial Centre work tirelessly to maintain the vision of the ANMC and to advance the nursing profession. I wish to thank all of the Committee Members who so generously contribute their time, expertise and enthusiasm to the ANMC.

### Finance Committee

The Finance Committee chaired by Mrs Rochna Banerjee ensured transparent financial management and statutory compliance. The ANMC thanks her for her hard work and contribution to the management of the ANMC. Thanks, are also due to, Mr David Balcombe, Mr Cameron Telford for their ongoing contribution to the Committee. The ANMC thanks the Directors of ACCRU for their advice and investment strategies and Orr, Martin and Waters, Chartered Accountants, for the auditing of the ANMC's books of account.

### Marketing and Fundraising

Members of the Marketing and Fundraising Committee include Ms Barbara Green (Chair), Ms Arlene Bennett Dr Elizabeth Lavender, Dr Rowan Storey, Ms Angela Doherty, Ms Sue Morisset, Ms Cynthea Wellings. Shortly after her appointment Ms Liz Allwood, Office Manager, was invited to become a member of the Committee. Ms Allwood brings a number of skills, a depth of experience and is also largely responsible for implementing many of the decisions made by the Committee.

This year the Committee has only had the opportunity to meet once face-to-face given the restrictions brought about by the COVID 19 virus. The Committee has met a further two times via Zoom as most of the activities and planned events have had to be cancelled. Work has continued on the production of a brochure promoting the Centre. We submitted a grant application to "Saluting Their Service Commemorative Grants Program" requesting funds to support our April Commemorative Service which was unsuccessful. However, we did have some success with a 'LinkedIn' strategy to market the 2020 Scholarships. The response was gratifying and will hopefully lead to many more applications.

### Scholarship Committee

Committee members, Dr Beverley Wood (Chair), Professor Maxine Duke, Dr Kerry Hampton, Dr Elizabeth Lavender and Professor Lisa McKenna, continued to manage the scholarship program with the support of Liz Allwood, Office Manager.

Key activities during the 2019-2020 year focussed on selection of recipients of the 2020 awards and preparation for scholarships to be offered for postgraduate study in 2021, including development of the scholarships page on the new ANMC website.

All recipients of 2019 scholarships provided reports of either successful course completion or satisfactory progress in their studies by the end of their scholarship term.

### 2020 Awards and Scholarships

At the close of applications on 31 August 2019, 74 had been submitted. Of 13 applicants shortlisted for interview, ten recipients were selected. Awards and Scholarships were presented at a ceremony held on 5 March 2020.

### ANMC Awards and Scholarships

Three ANMC awards are made available through generous donation and management of the Centre's funds.

**ANMC Vivian Bullwinkel Award** supported by donation and presented by Mr John Bullwinkel (nephew) to Priscilla Gates, PhD Nursing: *A longitudinal feasibility study exploring cancer-related cognitive impairment in patients with newly diagnosed aggressive lymphoma undergoing standard chemotherapy.*

**ANMC Betty Jeffrey Award** presented by Sara Renshaw (niece) to Alison Hansen, PhD Nursing: *The frequency and duration of seclusion for women in forensic mental health settings and their experiences: A mixed methods approach.*

**ANMC Indigenous Nurse Scholarship** presented by Arlene Bennett to Kaely Kennedy, Master of Nursing Practice: Emergency Care Nursing.

**Anne Murray Mental Health Scholarship** provided and presented by Ms Dolores Makris to Elizabeth Evans, Graduate Certificate in Mental Health Nursing.

**Prince Henry's Affiliates Scholarship** presented by Marion Kilvert to Casey Johnson, Master of Advanced Clinical Nursing: Intensive Care Nursing.

## **Nurses Memorial Centre & Australian Legion of Ex Service Men and Women Scholarships**

The ANMC is honoured to administer scholarships provided from an Australian Legion of Ex Service Men and Women Scholarship Fund held in trust by the Victorian Veterans Council. The NMC & Australian Legion Scholarships were first awarded in 2008.

Chair of the Victorian Veterans Council, Mr Roger Clifton, presented five 2020 Scholarships and one deferred 2019 Scholarship to the following recipients:

Rebecca Jedwab, PhD Nursing: *Measuring nurse motivation, engagement and well-being in the implementation of an electronic medical record to improve continuity of care.*

Anne Craigie, Master of Advanced Nursing Practice: Nurse Practitioner (Hepatology).

Cindy Joseph, Master of Clinical Education.

Alison Lemoh, Master of Advanced Nursing Practice: Oncology.

Kylie Moon, Master of Clinical Education (Minor thesis): *Creating high performance teams: an exploratory study on resuscitation education in intensive care.*

Nathan Havlin (2019 Scholarship), Master of Nursing: Nurse Practitioner (Emergency).

The presentation ceremony concluded with an address by Ms Laura Brooks, recipient of the 2019 Vivian Bullwinkel Award, outlining her doctoral research: *Culturally sensitive communication at the end of life in the Intensive Care unit.*

## **2021 Awards and Scholarships**

The 2021 scholarship program will proceed with a renewed agreement to administer ANMC & Australian Legion Scholarships, changes to the ANMC Scholarships, and the inclusion of four new sponsored scholarships.

### **ANMC Scholarships**

#### **ANMC Vivian Bullwinkel Award**

Mr John Bullwinkel has generously increased his annual donation in order to raise the value of the VB award to \$15,000 for the years 2021 to 2023.

#### **ANMC Mental Health Scholarship**

The ANMC Board, at its April 2020 meeting, resolved to award an annual ANMC Mental Health Scholarship.

## **Memorandum of Understanding between ANMC and Victorian Veterans Council (VVC)**

The MOU between ANMC and VVC has been renewed for another five years and was signed by both parties on 16 June 2020. Henceforth the scholarships will be named 'The Australian Nurses Memorial Centre & Australian Legion of Ex Service Men and Women Scholarships'.

## **Anne Murray Scholarship for the Study of Dementia Care**

The Anne Murray Scholarship is made available through the generous donation of Ms Dolores Makris in memory of Anne Murray, her dear friend, life partner and dedicated nurse. This single scholarship will be awarded to a nurse undertaking postgraduate study of dementia care in 2021. Ms Makris previously sponsored the Anne Murray Mental Health Scholarships awarded in 2018, 2019 and 2020.

## **Epworth Centenary Scholarships**

Scott Bulger, Executive Director Epworth Medical Foundation, invited ANMC to collaborate in providing scholarships for registered nurses and midwives to mark the Centenary of Epworth HealthCare in 2020. The Foundation will provide three scholarships in memory of Ethel Gray, the first Matron of Epworth Hospital appointed in 1920 after distinguished service in the Australian Army Nursing Service during World War I. The ANMC Board agreed to administer these awards as part of the scholarship round for study in 2021. The scholarships, each valued at \$10,000, will be awarded to nurses or midwives registered and practising in Victoria and undertaking postgraduate study in 2021.

Preparation for the 2021 scholarship round included the development of documents and procedures for administration of the Epworth Centenary Scholarships and the Anne Murray Scholarship. Information for applicants and eligibility criteria for both existing and new scholarships have been prepared and applications forms amended to improve both the experience for applicants and processing by committee members.

Promotion of the scholarships has been achieved through a vigorous email and social media campaign and through development of the scholarships page on the new ANMC website where all required information and application forms are available.

## **History and Heritage Committee**

The History and Heritage Committee members are Ms Arlene Bennett (Chair), Ms Angela Doherty (Board Director), Ms Emily Malone, Ms Helen Pickering, Ms Sue Sherson and Dr Judith Balcombe.

On the 21st of July we held a movie afternoon showing the Lavinia Warner movie 'Women In Captivity'. This featured Betty Jeffrey, Margot Turner and Sister Ekaterina, one of the Charitas order nuns going back to the camps. It was an emotional journey. The movie was well received by the audience.

In October we enjoyed a talk by Emily Malone, sharing her personal experience of her recent travels, where she followed "In Auntie Bett's Footsteps" which chronicled Auntie Bett's travels from Australia in 1941 until her freedom in September 1945 in Belalau. It was an engaging talk.

The planning commenced for the celebration dinner of the 75<sup>th</sup> anniversary of the end of the war and the 70<sup>th</sup> anniversary of the establishment of the Australian Nurses Memorial Centre. It was decided that the ANMC would have a combined celebration on the 19<sup>th</sup> of September which would be the first Saturday following the 75<sup>th</sup> Anniversary of the liberation of the nurses from Belalau on the 16<sup>th</sup> of September. This was to be a celebration where we would commemorate the nurses who became prisoners of war and those lost on the SS Vyner Brooke and those massacred on Radji Beach. A brunch was also planned for the Sunday at the ANMC. We would have had many of the relatives of the nurses in attendance. Unfortunately, due to Covid-19 this event has been cancelled. We were fortunate to get the deposit back from the Royce Hotel.

It was a disappointment that our planned events from the later part of March onwards were cancelled.

We reviewed many of the archive photographs and newspaper clipping scrap book and shared a selection on ANMC social media platforms; Facebook, Instagram and LinkedIn, which has gained us some extended coverage.

The history room is taking shape, with the anticipated addition of a lockable display cabinet to showcase our memorabilia, as we do have passers-by popping in to view our centre.

## **Fawkner Towers Owners Corporation**

A leak from the balcony above our front entrance has been identified and will be rectified shortly. The Board continues to monitor proposals that may have an impact on the ANMC. Our St Kilda Road location is a vibrant area, with the retailers, residents and office workers showing great respect for the Memorial on St Kilda Road.

## **Special Events**

In August of 2019 I flew to Canberra to meet with Dr Brendan Nelson, CEO of the Australian War Memorial along with Mr Michael Noyce and Ms Georgina Banks who are relatives of two of the nurses massacred on Radji Beach. We discussed the Banka Island massacre but nothing new was revealed. We were heartened by the proposed approach to be made to the Japanese Embassy by Ms Banks to send a representative to Banka Island for the Commemorative service there in February.

On the 16th of February I was honoured to attend the commemorative ceremonies held in Muntok, Indonesia. This was a special day of events, made even more so with the presence of Mr John Bullwinkel, (nephew of Vivian Bullwinkel) Mr Michael Noyce, (nephew of Kathleen Neuss) Margaret Turner and Don Clancy (Veronica Clancy's children) and Julie Telfer (relative of Flo Casson). The day commenced with a service at the beach, followed by the 'Walk for Humanity'. As we left the water's edge to walk into the water, the Japanese Embassy Representative, Mr Takano Susumu, took my hand and gestured, that we walk in to the sea together. Mr Susumu was respectful of the situation both past and present.

At the memorial to the nurses in Muntok, I presented a talk about the women lost at sea and the women who remained captive until the end of World War II. I spoke about the ANMC with passion as 2020 is a significant year; our 70<sup>th</sup> Anniversary, 75<sup>th</sup> Anniversary of the Liberation of the nurses together with The International Year of the Nurse and Midwife. 70 years on, we are still the same organisation with the same ideals as in the beginning, supporting scholarships for nurses today.

### **Christmas Fair and Afternoon Tea**

On the 24th of November 2019 we held our Christmas fair and afternoon tea. Although the number of attendees was lower than the previous year, we raised \$2,600.00. Many of the members and friends enjoyed the hospitality of the ANMC.

### **Scholarships and Awards Evening**

On the 5th of March 2020 we held the annual Scholarship awards evening. This would be the last face to face event that we would host before the Covid-19 lockdowns would take place. Approximately 90 people were present including family and friends of scholarship recipients, ANMC Members and special guests. All the recipients spoke about their area of study or research and its importance in furthering knowledge in nursing practice. In addition, previous scholarship recipient Laura Brooks presented some of her research findings to those present. Despite a blustery night and the onset of Covid-19 keeping some people away, the evening was a great celebration of nursing ability and promise for the future of nursing endeavour. We welcomed the assistance of Ms Barb Green and Pam Barnes who volunteered over many weeks collating RSVPs, preparing name tags, and putting the finishing touches on what was to be a successful event.

### **ANZAC Commemorative Service**

The ANZAC Commemorative Service was to be held on the 19th of April but due to the Victorian lockdown it was cancelled. Many hours of work had gone into the planning of the event prior to this happening. We marked the event instead with a compilation of photos from previous years, accompanied by the Keytones Choir singing 'Here you Lie' This was a moving tribute which we shared on Facebook. A small wreath of flowers from my garden were placed at the memorial on behalf of all of the members.

I delivered a speech acknowledging all the nurses who have served their country, which was broadcast through Facebook and can be found on the ANMC website. It was difficult to not have a service but we all remembered those who served in a quiet manner.

### **ANZAC Day Lunch**

On 25th April 2020, ANZAC commemorations across the nation were cancelled due to the pandemic.

### **Donations and Bequests**

Mr John Bullwinkel continues to contribute to the prestigious Vivian Bullwinkel Award. Ms Dolores Makris made a substantial donation to support the Anne Murray Mental Health Scholarship.

Donations totalling \$350 were received in the memory of Valerie McColl Jones, as it was her request in lieu of flowers, in appreciation for the wonderful nursing she had received.

Mrs J Cassidy, Mrs J Fittock, Ms E Foley, Ms K Plymat each donated \$100, Ms A Bennett and Ms B Seller each donated \$200 Mr Bruce Bird donated \$300, Ms J Buckland donated \$500

The Board joins me in thanking all those who have generously donated to the ANMC for 2019-2020 year.

### **Membership**

It is pleasing to note that our membership base continues to grow. As at the 30th of June 2020 we had 142 Life Members and 80 Annual Members.

### **Administration**

The administrative work of the ANMC has continued to grow this year with Ms Elizabeth Allwood stepping into the role in July 2019. Liz has continually supported the growth of the ANMC through her networking ability. She has implemented much of the social media activity of the ANMC and her interest in our story is commendable. A huge thank you to Liz for all of the support that she offers the Board, the Members and in particular to me.

## **Conclusion**

2019/2020 year commenced with excitement and anticipation for the events planned to celebrate the 70<sup>th</sup> anniversary of the ANMC, the 75<sup>th</sup> anniversary of the liberation of the POW nurses, and 2020 being The International Year of the Nurse and Midwife. However, life as we know it was paused with the onset of the Covid-19 pandemic. During the restrictions of social distances and lock down particularly in Melbourne, there were days when I reflected on the plight of the nurses in pow camps, how resilient they were, and puts these restrictions into perspective.

Despite the fact that for the most part of 2019/20 we were not physically at the Centre we continued to work tirelessly via virtual platforms and phone calls. I would like to thank the Board, Committee Members and all of our members for your ongoing support and hard work. Your confidence in the future of the ANMC is borne out by your commitment and passion.

A handwritten signature in cursive script that reads "A Bennett".

Ms A Bennett

**President**

21<sup>st</sup> October 2020

## FINANCE REPORT 2019 - 2020

The Centre's operations showed a loss of \$162,363 in the current year (*previous year profit \$153,868*) a decrease of \$316,231 primarily driven by a devaluation of investments of \$175,127 on account of COVID-19.

During the year, a valuation of the Centre property was undertaken resulting in an increase in the property valuation of \$545,000 and this has been accounted for as 'Other Comprehensive Income', in line with current accounting standards.

Overall, the Centre's Total comprehensive Income for the current year was \$382,637 (previous year income (\$153,836) an increase of \$228,801 primarily driven by devaluation of investments and property revaluation (as detailed above).

The operations for the year resulted in a cash generation of \$62,935 (*previous year \$69,242*) after adding back non-cash transactions of depreciation \$7,351 (*previous year \$2,916*), decrease in market value of investments \$175,127 (*previous year increase of \$122,558*) and increase in property value \$545,000 (*previous year \$nil*).

Operating expenses were well managed and in line with expectations.

Overall, the Australian Nurses Memorial Centre continues to maintain a sound financial position with no borrowings and an increased equity base of \$3,624,777 (*previous year \$3,242,141*).

Rochna Banerjee

**Treasurer**

Finance Committee Chair

12<sup>th</sup> October 2020



# AUSTRALIAN NURSES MEMORIAL CENTRE

ABN 11 004 285 956

## FINANCIAL REPORT

FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2020

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# Directors' Report

Your directors present their report on the company for the financial year ended 30<sup>th</sup> June 2020.

## Directors

The names of the directors in office at any time during or since the end of the financial year are:

- Ms A Bennett
- Dr E Lavender
- Mrs R Banerjee-*resigned 15 October 2020*
- Ms A Doherty
- Dr R Story, AM RFD
- Dr B Wood
- Ms C Wellings
- Ms B Green
- Mr D Balcombe
- Ms S Morisset-appointed July 2019

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

## Operating Results

The total comprehensive income for the financial year amounted to \$382,637 (*previous year \$153,868*).

## Review of Operations

A review of the operations of the company during the financial year and the results of those operations found that the Centre continued to pursue its core activities and the President’s Report provides comprehensive details of initiatives undertaken during the year. The Finance Report by the Treasurer provides further details of the financial effect of the company’s operations.

## Significant Changes in State of Affairs

Although no significant change in the state of affairs of the Company occurred during the financial year, the state of affairs was affected by actions out of the Director’s control.

The spread of novel coronavirus (COVID-19) was declared a public health emergency by the World Health Organisation on 31<sup>st</sup> January 2020 and upgraded to a global pandemic on 11<sup>th</sup> March 2020. The rapid spread of the virus has seen an unprecedented global response by governments, regulators and numerous industry sectors. The Australian Federal Government enacted its emergency plan on 29<sup>th</sup> February 2020. This led to the cessation of all events and other related activity in March 2020, and resulted in a significant decline in net cash flows from operations in the months to year-end.

Timing of the lifting of remaining restrictions remains uncertain at the date of this report, and the overall financial impact cannot yet be reliably estimated. However, the company does have sufficient cash reserves to continue operations.

## Principal Activities

The principal activities of the company during the financial year were the investment of funds, payment of scholarships for education in order to further the nursing profession and provision of meeting facilities for nursing and other organisations. No significant change in the nature of these activities occurred during the year.

The company's short and long-term objectives are as follows:

### Short Term

- continue present scope of operations
- develop a comprehensive marketing plan
- continue archiving and preservation of historical records and memorabilia
- fundraising – Bequests & Donations

### Long Term

- expand membership base
- review strategic direction of the company
- raise the public profile of the company
- maintain and expand suite of scholarships offered

### After Balance Date Events

Other than the ongoing, currently unknown effects of COVID-19, there have been no other significant events occurring after balance date, which may affect either the company's operations, or results of those operations, or the company's state of affairs.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

### Likely Developments

The company expects to maintain the present status and level of operations and hence there are no known likely developments that will affect the entity's ongoing operations, with the exception of the Victorian Government imposed Stage 4 restrictions in Metropolitan Melbourne on 2<sup>nd</sup> August 2020 which may impact the entity operations, but presently cannot be accurately assessed.

### Information on Directors

Ms Arlene Bennett	General Nursing (RN), Grad Dip Adult Education & Training, Midwifery Certificate, Coronary Care Certificate
Dr Elizabeth Lavender	Bachelor of Social Science (Nursing), Dip Ward Management & Teaching, Master of Educational Studies, Doctor of Education
Mrs Rochna Banerjee	GAICD, Chartered Accountant (ACA), Bachelor of Commerce (Hons)
Ms Angela Doherty	Midwifery Certificate, Bachelor of Nursing, Grad Dip Health Administration.
Dr Rowan Story AM RFD	Bachelor of Science, Bachelor of Law, Bachelor of Dentistry, Graduate Diploma in Legal Practice, Honorary Clinical Associate Professor at the University of Melbourne
Dr Beverley Wood	Bachelor of Applied Science in Advanced Nursing (Education), Master Educational Studies, Doctor of Philosophy, General Certificate of Nursing
Ms Cynthea Wellings	Master of Nursing, Bachelor of Arts (Joint Honours), Post Graduate Diploma in Gerontology Nursing, Master of Nursing Leadership
Ms Barbara Green	Graduate Diploma in Administrative Management, Graduate Diploma in Computing
Mr David Balcombe	Bachelor of Commerce, Fellow Chartered Accountants Australian New Zealand, Diploma of Community Services, Member Australian Institute of Company Directors
Ms Sue Morisset	Member Australian Institute of Company Directors, ISO9001 Quality Assurance Lead Auditor.

**Meetings of Directors**

DIRECTORS	DIRECTORS' MEETINGS	
	Number eligible to attend	Number attended
Ms A Bennett	5	5
Dr E Lavender	5	5
Mrs R Banerjee	5	3
Ms A Doherty	5	5
Dr R Story AM, RFD	5	3
Dr B Wood	5	3
Ms C Wellings	5	5
Ms B Green	5	5
Mr D Balcombe	5	5
Ms Sue Morisset	5	4

**Members Guarantee**

The company is limited by guarantee. If the company is wound up, the constitution states that each Member is required to contribute a maximum of \$2 each towards meeting any outstanding obligations of the company.

As at 30<sup>th</sup> June 2020 the number of Members was 222 comprising of 142 Life members and 80 Annual members (2019: 177).

Signed in accordance with a resolution of the Board of Directors:



**Director: Ms A Bennett**



**Director: Dr E Lavender**

**Dated this 27<sup>th</sup> day of October 2020**

**Statement of Comprehensive Income**  
**For the year ended 30<sup>th</sup> June 2020**

	Notes	2020 \$	2019 \$
Revenue	2	163,319	201,667
Change in market value of financial assets		(175,127)	122,558
Employee benefits expense		(43,047)	(35,387)
Depreciation and amortisation expenses	3	(7,351)	(2,916)
Scholarship granted		(33,000)	(53,500)
Body Corporate fees		(12,090)	(11,640)
Functions		(5,025)	(5,187)
Profit / (Loss) on Sale of Investments		-	(10,184)
Profit / (Loss) on Disposal of Fixed Assets		-	(1,941)
Other expenses		(50,043)	(49,602)
Profit / (Loss)		(162,363)	153,868
Other Comprehensive Income (Property Revaluation)		545,000	-
<b>Total comprehensive income / (loss) for the year</b>		<b>382,637</b>	<b>153,868</b>

**Statement of Financial Position**  
**As at 30<sup>th</sup> June 2020**

	Notes	2020 \$	2019 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	881,994	819,059
Sundry Debtors and prepayments		23,579	36,707
<b>TOTAL CURRENT ASSETS</b>		<b>905,573</b>	<b>855,766</b>
<b>NON-CURRENT ASSETS</b>			
Financial assets	5	1,368,066	1,543,193
Property, plant and equipment	6	1,427,152	889,503
<b>TOTAL NON-CURRENT ASSETS</b>		<b>2,795,218</b>	<b>2,432,696</b>
<b>TOTAL ASSETS</b>		<b>3,700,792</b>	<b>3,288,462</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	22,948	31,736
Provisions	8	1,480	-
Other	9	51,586	14,586
<b>TOTAL CURRENT LIABILITIES</b>		<b>76,014</b>	<b>46,322</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>76,014</b>	<b>46,322</b>
<b>NET ASSETS</b>		<b>3,624,777</b>	<b>3,242,141</b>
<b>EQUITY</b>			
Reserves	10	1,915,756	1,370,756
Retained Profits	11	1,709,021	1,871,385
<b>TOTAL EQUITY</b>		<b>3,624,777</b>	<b>3,242,141</b>

*The accompanying notes form part of these financial statement*

**Statement of Changes in Equity**  
For the year ended 30<sup>th</sup> June 2020

	Retained Profits	Capital Profits Reserve	Asset Revaluation Reserve	Scholarship Fund	Total
	\$	\$	\$	\$	\$
<b>Balance at 1st July 2018</b>	1,700,489	729,379	606,311	52,093	3,088,272
Profit attributable to members	153,868	-	-	-	153,868
Transfers to and from reserves					
- scholarship fund	17,028	-	-	(17,028)	-
<b>Balance at 30th June 2019</b>	1,871,385	729,379	606,311	35,065	3,242,140
Profit attributable to members	382,637	-	-	-	382,637
Transfers to and from reserves					
- scholarship fund	-	-	-	-	-
- asset revaluation reserve	(545,000)	-	545,000	-	-
<b>Balance as at 30th June 2020</b>	1,709,021	729,379	1,151,311	35,065	3,624,777

**Statement of Cash Flows**  
For the year ended 30<sup>th</sup> June 2020

	Notes	2020	2019
		\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from customers, members & donors		43,106	45,786
Rental Income		15,064	16,413
Payments to suppliers and employees		(100,384)	(132,426)
Dividend received		88,195	128,841
Interest received		16,954	10,627
Grants		-	-
Net cash provided by / (used in) operating activities	13 (b)	62,935	69,242
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payments for fixed assets		-	50,653
Payments / Receipts for investments		-	(2,025)
Net cash used in investing activities		-	48,628
Net increase / (decrease) in cash held		62,935	20,613
Cash at beginning of financial year		819,059	798,446
Cash at end of financial year	13 (a)	881,994	819,059

*The accompanying notes form part of these financial statements.*

## **Notes to the Financial Statements For the year ended 30<sup>th</sup> June 2020**

### **NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general-purpose financial reports. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Australian Charities and Not For Profit Commission Act 2012. The Company is a Not For Profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not For Profit Commission Act 2012 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

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

#### **a) Property, Plant and Equipment**

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

Plant and equipment

Plant and equipment is measured on the cost basis.

Depreciation

All assets are depreciated on a diminishing value basis over their useful lives to the company.

#### **(b) Financial Assets**

Non-current investments are measured at market value. The carrying amount of investments is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these investments. The recoverable amount is assessed from the quoted market value for shares in listed companies. The expected net cash flows from investments have not been discounted to their present value in determining the recoverable amounts.

#### **(c) Employee Benefits**

Provision is made for the company'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, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of accounts payable and other payables in the statement of financial position.

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

The company adopts the policy of providing for long service leave due to employees after 2 (two) years of service

#### **(d) Deferred Income**

Deferred income is the result of scholarship projects that are yet to be completed as at year end and the proceeds received to date are greater than the income earned to date. The income is deferred and to be matched against costs to be incurred at a future date.

#### **(e) Cash and Cash Equivalents**

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than twelve months and net of bank overdrafts.

**(f) Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Dividend revenue is recognised when received.

Other revenue is recognised when the right to receive the revenue has been established.

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

**(g) 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 expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

**(h) Trade and Other Receivables**

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

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

**(i) Trade and Other Payables**

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

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

The Company have initially applied AASB 15 and AASB 1058 from 1 July 2019. A number of other new standards are also effective from 1 July 2019 but they do not have a material effect on the Company's financial statements, which includes AASB 16 Leases.

Due to the transition methods chosen by the Company in applying these standards, comparative information throughout these financial statements has not been restated to reflect the requirements of the new standards.

**(i) AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities**

The Company has adopted AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities for the first time in the current year with an initial application of 1 July 2019.

The Company has applied AASB 15 and AASB 1058 using the modified retrospective (cumulative catch-method) which means the comparative information has not been restated and continues to be reported under AASB 118 Revenue and AASB 1004 Contribution and related interpretations.

The Company have applied AASB 116 for the treatment of the Property Valuation, which is as follows:

If an asset's carrying amount is increased as a result of a revaluation, the increase shall be recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus. However, the increase shall be recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss.

If the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase shall be recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus.

The adoption of AASB 116 did not have a significant impact on the Company accounting policies and there was no restatement required on transition to this standard as at 1 July 2019.

The Company have applied AASB 119 for the treatment of providing for Annual leave liability and an amount of \$1480 has been accrued for the current year (previous year \$nil).

The adoption of AASB 119 did not have a significant impact on the Company accounting policies and there was no restatement required on transition to this standard as at 1 July 2019.



	Notes	2020 \$	2019 \$
<b>NOTE 2: REVENUE</b>			
- dividends	2(a)	88,195	128,841
- interest	2(b)	16,954	10,627
- room and space hire		15,064	16,413
- member subscription		8,184	5,220
- donations		12,182	32,145
- scholarship costs recovered		1,500	-
- bequest - Curwen-Walker Estate		4,198	833
Government Covid19 support		10,000	
- other revenue		17,042	7,588
		163,319	201,667
 (a) Dividends from:			
- other corporations		88,195	128,841
 (b) Interest from:			
- other persons		16,954	10,627
 <b>NOTE 3: PROFIT</b>			
Profit / (Losses) has been determined after:			
Expenses			
Depreciation of property, plant and equipment		7,351	2,916
 Remuneration of the auditors for			
- audit or review services		4,000	4,000
 Net loss on disposal of non-current assets			
- fixed assets		-	1,941
- investments		-	10,184
 <b>NOTE 4: CASH AND CASH EQUIVALENTS</b>			
Cash at bank		161,659	112,506
Deposits at call		720,335	706,553
		881,994	819,059
 <b>NOTE 5: FINANCIAL ASSETS</b>			
NON-CURRENT			
Shares in listed companies			
- at market value		1,368,066	1,543,193
 <b>NOTE 6: PROPERTY, PLANT AND EQUIPMENT</b>			
NON-CURRENT			
Furniture, fixtures & fittings			
At cost		89,156	89,156
Less accumulated depreciation		(35,329)	(27,978)
		53,827	61,178
 Freehold property at independent valuation (2020) *			
		1,330,000	785,000
Military medals at independent valuation (2010)**			
		43,325	43,325
Total property, plant and equipment		1,427,152	889,503

\*Freehold property was valued by Valuation & Advisory Group, Tamas Nagy, AAPI Certified Practising Valuer on 11 February 2020

\*\*Military medals were valued by Benjamin R. Smith, Accredited Valuer (AVAA) on 4 February 2010

	Notes	2020 \$	2019 \$
<b>NOTE 7: TRADE AND OTHER PAYABLES</b>			
CURRENT			
Unsecured liabilities			
Sundry payables and accruals		22,948	31,736
<b>NOTE 8: PROVISIONS</b>			
CURRENT			
Employee benefits	8(a)	1,480	-
NON-CURRENT			
Employee benefits	8(b)	-	-
Aggregate employee benefits liability		2,628	-
<b>NOTE 9: OTHER LIABILITIES</b>			
CURRENT			
Deferred Income		51,586	14,586
<b>NOTE 10: RESERVES</b>			
Asset revaluation reserve	(a)	1,151,311	606,311
Capital profits reserve	(b)	729,379	729,379
Other reserves	(c)	35,066	35,066
		1,915,756	1,370,756
(a) Asset Revaluation Reserve			
Movements during the financial year:			
Opening balance		606,311	606,311
Transfer to reserves		545,000	-
Closing balance		1,151,311	606,311
<i>The asset revaluation reserve records revaluations of non-current assets</i>			
(b) Capital profit reserve			
Movements during the financial year:			
Opening balance		729,379	729,379
Transfer to reserves		-	-
Closing balance		729,379	729,379
<i>The capital profits reserve records realised gains on disposal of non-current assets</i>			
(c) Other reserves - Scholarship Fund			
Movements during the financial year:			
Opening balance		35,065	52,093
Transfer from / (to) retained profits		-	(17,028)
Closing balance		35,065	35,065

	Notes	2020 \$	2019 \$
<b>NOTE 11: RETAINED PROFITS</b>			
Movements during the financial year:			
Retained profits at the beginning of the financial year		1,871,385	1,700,489
Net profit / (loss) attributable to members of the entity		382,637	153,868
Retrospective adjustments			
Transfers (to) / from reserves		(545,000)	17,028
Retained profits at the close of the financial year		<u>1,709,021</u>	<u>1,871,385</u>

**NOTE 12: COMMITMENTS**

Expenditure commitments contracted for:

- Scholarships payable		-	-
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**NOTE 13: CASH FLOW INFORMATION**

**a) Reconciliation of cash**

Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash at bank	4	161,659	112,506
At call deposits with financial institutions	4	720,335	706,553
		<u>881,994</u>	<u>819,059</u>

**b) Reconciliation of cash flow from operations with profit / (loss)**

Profit / (Loss) for the year		382,637	153,868
Prior year adjustments		-	-
Depreciation	3	7,351	2,916
Net (gain)/ loss on disposal of investments		-	10,184
Net (gain)/ loss on disposal of fixed assets		-	1,942
Revaluation of shares (gain) / loss	2	175,127	(122,558)
Revaluation of property (gain)/Loss	10(a)	(545,000)	
<i>Changes in assets and liabilities</i>			
(Increase) / decrease in other assets		13,128	(2,903)
Increase / (decrease) in deferred income		37,000	1,000
Increase / (decrease) in payables		(9,936)	24,793
Increase / (decrease) in provisions		2,628	-
Cash flows from operations		<u>62,935</u>	<u>69,242</u>

**NOTE 14: RELATED PARTY DISCLOSURE**

During the year associates of R Banerjee provided transactions on an arm's length basis for services received at normal commercial rates:

Professional Bookkeeping Services		15,000	15,000
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**Note 15: Impact of COVID-19**

The spread of novel coronavirus (COVID-19) was declared a public health emergency by the World Health Organisation on 31<sup>st</sup> January 2020 and upgraded to a global pandemic on 11<sup>th</sup> March 2020. The rapid spread of the virus has seen an unprecedented global response by governments, regulators and numerous industry sectors. The Australian Federal Government enacted its emergency plan on 29<sup>th</sup> February 2020.

This led to the cessation of all functions and events and other related activity in March 2020, and resulted in a significant decline in net cash flows from operations in the months subsequent to year-end.

Timing of the lifting of remaining restrictions remains uncertain at the date of this report, and the overall financial impact cannot yet be reliably estimated. However, the company does have sufficient cash reserves to continue operations, at a minimum, for the next 12 months.

**Note 16: Subsequent Events**

Other than as noted at Note 15 Impact of COVID-19, there have been no significant events occurring after balance date, which may affect either the company's operations, or results of those operations, or the company's state of affairs.

## Directors' Declaration

The directors have determined that the company is not a reporting entity. The directors have determined that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, as set out on pages 13 to 20:
  - a) comply with Australian Accounting Standards; and
  - b) give a true and fair view of the financial position of the registered entity as at 30th June 2020 and of the performance for the financial year ended on that date of the company in accordance with the accounting policies described in Note 1 to the financial statements.
2. This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not For Profit Commission Regulation 2013

This declaration is made in accordance with a resolution of the directors.



**Director: Ms A Bennett**  
**Dated this 27th day of October 2020**



**Director: Dr E Lavender**



**Orr, Martin & Waters**  
CHARTERED ACCOUNTANTS

**Street Address:**

461 Whitehorse Road  
Balwyn Vic 3103

**Postal Address:**

P O Box 307  
Balwyn Vic 3103

ABN 90 040 794 950

Tel: 9836 8222

**INDEPENDENT AUDITOR'S REPORT**

**To the members of Australian Nurses Memorial Centre A.C.N. 004 285 956 (A company Limited by Guarantee)**

**Opinion**

We have audited the accompanying financial report of The Australian Nurses Memorial Centre (the registered entity), which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Australian Nurses Memorial Centre has been prepared in accordance with Div 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and Div 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Basis for Opinion**

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

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

**Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for fulfilling the directors' financial reporting under the Australian Charities and Not-for-Profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose.

We draw attention to Note 15 of the financial report, which describes the effects of the COVID-19 pandemic.

Our opinion is not modified with respect to both of these matters.

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

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

## INDEPENDENT AUDITOR'S REPORT

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

*Orn Martin & Waters*

### ORR MARTIN & WATERS

Chartered Accountants

*L R Gilmour*

L R Gilmour

461 Whitehorse Road Balwyn Vic 3103

Dated this

*28<sup>th</sup> day of*

*October 2020*

## AUSTRALIAN NURSES MEMORIAL CENTRE

### DIARY DATES 2020 – 2021

Scholarship Awards Evening	Thursday 4 <sup>th</sup> March 2021
ANZAC Commemorative Service	Sunday 18 <sup>th</sup> April 2021
ANZAC Luncheon	Saturday 25 <sup>th</sup> April 2021

We are hopeful that the above events will go ahead assuming restrictions have eased

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