

Annual Report 2023



Annual Report covering the period of
NMHPV operations 1 July 2022 to 30 June 2023

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ANNUAL REPORT 2022–2023

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ABN 61 119 500 506

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Vision

Healthy and safe nursing and midwifery professions.

Mission

We are an organisation designed by nurses, led by nurses and delivered by nurses and midwives committed exclusively to the health, wellbeing and resilience of nurses, midwives and nursing and midwifery students which operates within a health and wellbeing framework incorporating prevention, intervention and restoration.

We sensitively and thoughtfully respond to individuals with information, advice and treatment, and assist with access to specialist referral partners for any sensitive health concern which will promote the individual's health, wellbeing and resilience and reduce the risks to those who use nursing and midwifery services.

We promote engagement and pursue partnerships with industry stakeholders, including employers and educators of nurses and midwives, and seek to develop research opportunities to guide and direct our work.

Our Shared Values

INTEGRITY

We behave with honesty and integrity, promoting trust through open, considerate and respectful engagement with each other and all stakeholders.

RESPECT

We treat each other and all stakeholders fairly and equally, recognising the richness of diversity and respecting every individual's value and contribution.

COMMUNICATION

We afford each other and all stakeholders the opportunity to collaborate and share in professional and authentic communication.

CARE

We are authentic in our care for ourselves, each other and all stakeholders, demonstrating empathy and compassion in our engagement.

Directors of the Board

Adjunct Professor Kath Riddell, Chair

Mr James Houghton

Mr Chris Hynan

Ms Fiona Whitecross

Ms Leanne Shea

Acknowledgement

NMHPV acknowledges the Victorian Government who provide the program's recurrent funding.



Chair's Report 2023

ADJUNCT PROFESSOR KATHRYN RIDDELL

Nurses and Midwives have a challenging role as the front line clinicians who care for adults, children and infants at their most vulnerable times. The professional and personal reward of undertaking such highly valuable work is significant, however whilst rewarding it comes with risk to the health and welfare of our nurses and midwives.

The Nursing and Midwifery Health Program Victoria works to assist nurses and midwives through these challenging times – to provide an avenue of support and guidance. Our service is unique, available at no cost and delivered by clinicians who are in themselves experienced nurses and midwives.

I am delighted to present the 2022–2023 Nursing and Midwifery Health Program Victoria annual report. I wish to recognise the continued organisational development which has occurred. This has enhanced our workforce and systems capabilities, and through tailored training and experience, assisted our team to deliver high quality services to our Victorian nursing and midwifery colleagues. This has been enabled by the ongoing support and commitment of the Andrew's government.

Developments of note in 2022–2023 include the announcement by the Albanese Federal Government to invest in the establishment of a national support service based on the very successful NMHPV case management model. We have welcomed the opportunity to work closely with the Department of Health and Ageing, and the Project Development Team with this work. It provides the strongest of endorsement for our Victorian Program.

The other notable achievement was the successful delivery of the 7th Nurse and Midwife Wellness Conference. NMHPV again partnered with ANMF Victorian Branch to showcase stories of inspiration, renewal and hope. The hundreds in attendance took away numerous strategies and tools to support them in all manner of potentially challenging situations, both at work and at home.

In collaboration with the University of Melbourne we continue to drive research, which includes progressing a comprehensive study examining our service model and participant feedback. This two year study will conclude later this year, and all indications point toward the Program highlighting strength and positivity in participant engagement and their goal achievement.

In March this year ANMF Victorian Branch launched *'Head on: how Victorian nurses and midwives confronted COVID'*. Our CEO, Glenn Taylor was honoured to contribute to this book. Our insights, from the NMHPV perspective, was one of 76 stories which captured Victorian nurses and midwives perspectives of this challenging time in history. We all remain humbled by their courage and commitment as they navigated their way through a once-in-a-century pandemic.

I am pleased to report that the Child Protection Health Program, established in 2018 under the auspices of NMHPV, continues to grow from strength to strength. The faith and trust placed in us by the Department of Families, Fairness and Housing to support Victoria's very important child protection workforce has again been vindicated by the 2022 evaluation which was overwhelmingly positive in support of the model, and its sensitive application by our experienced team.

I would like to acknowledge and thank our members, ANMF (Vic Branch), led by Secretary Lisa Fitzpatrick and the ACMHN led by CEO Adrian Armitage for their continued support of and commitment to the organisation. These important relationships, which continue to evolve as we evolve, are valuable, meaningful and greatly appreciated. Similarly, to our Board of Directors, your continued commitment to the Program and support to me as Chair inspires me to continue in the role and to lead the work we do.

I would like to thank our CEO Glenn Taylor, who continues to lead the organisation so competently and professionally, ensuring our workforce have access to all the necessary resources and support needed to deliver the service our colleagues deserve. It is this leadership which ensures the organisation remains successful in delivering high quality care with integrity and reliability. Finally, I want to recognise the work of our team, supported by Glenn, who continually deliver services which are caring, compassionate and free of judgement. Each is aware and humbled by the important role they play in supporting our peers to do the work they do each day across the state.

Thank you.

Kath Riddell, Chair
Nursing and Midwifery Health Program Victoria



Chief Executive Officer's Report 2023

GLENN TAYLOR

It gives me great pleasure to present this report on the achievements of Nursing and Midwifery Health Program Victoria in 2022–2023. This unique organisation would not enjoy sustained success without its dedicated workforce. They, guided and aligned by our organisational values, strive to establish authentic and meaningful relationships with every Victorian nurse, midwife or student presenting in their time of need. It is this diverse and experienced workforce which is responsible for delivery of the past years' achievements.

We have continued to welcome our colleagues' requests for support in addressing their professional and personal health challenges. Close to 500 colleagues engaged the service in this reporting period. Many sought help with traditional work-related needs such as stress and anxiety, while some presented with more complex needs related to unresolved trauma and moral distress, along with complex substance use concerns. Some of these presentations were associated with COVID-19.

We are ever conscious of the lingering impact of the pandemic, and we continue to take a person-centred approach to all individual participant engagement. This personalised commitment extends to the wonderful work undertaken by our Child Protection Health Program team who support Victoria's child protection practitioners, through a similar model of practice.

We remain committed users of technology in our work to engage, inform and support nursing and midwifery groups across the state. This includes tailored, online 'Health and Wellbeing' forums, stakeholder engagement and information events and sharing our experiences and insights at conferences and forums. These are proactive strategies designed to empower colleagues, raise NMHPV awareness and promote help-seeking as one important tool in the individual self-care kit.

I am pleased to report our on-site presence in and around health services and at profession specific functions has continued to grow in the past 12 months. Part of this service involved delivery of a tailored health and wellbeing series designed to support graduates entering the workforce at a major health network. We were delighted with the outcomes, which demonstrated value to the

graduates as they commence their careers. This feedback will help us develop future partnership opportunities for graduates working with other health services.

In February we re-established our Peer Support Recovery Group which offers participants weekly on-line psychological support and education, through shared experience, when facing challenges relating to their addiction and substance use. Participants report feeling safe and accepted in an environment where they are amongst their 'own' and where they can problem solve and develop skills to enhance their health and wellbeing.

Another notable event was our NMHP Champion Training in Melbourne and Geelong where a total of 121 nurses and midwives gathered to learn about NMHPV, its purpose and role in the professions. This also enabled them to develop relationships with like-minded peers who share their passion for a healthy nursing and midwifery workforce. We at NMHPV are in awe of their commitment to the health of the professions and we are developing a next steps network group where Champions can continue to share and grow in the role.

All of this occurs with the support of our member organisations. Sincere thanks to ANMF Victoria Branch led by Secretary Lisa Fitzpatrick which has continued to support and advocate for the organisation, and to the ACMHN led by CEO Adrian Armitage for its ongoing guidance, support, and assistance. NMHPV continues to enjoy and benefit from these meaningful relationships.

I also acknowledge the relationships we enjoy with Department of Health personnel, the Office of the Chief Nurse and Midwifery Officer, Chief Mental Health Nurse, and the members of the state's EDONM Groups, for their assistance in championing NMHPV.

Finally, a special thanks to our Chair, Kath Riddell who so capably led the Board and supported me this year, continuing to display passion and vision for a healthy Victorian workforce. Thanks also to the remainder of the Board for its continued support of me and our team.

Glenn Taylor, Chief Executive Officer
Nursing and Midwifery Health Program Victoria

Strategic Directions 2020–2023

STRATEGIC DIRECTIONS	OBJECTIVES
<p>STRATEGIC DIRECTION 1</p> <p>Leading in the development and delivery of quality peer-based support services to nurses, midwives, nursing and midwifery students and stakeholders</p>	<p>1.1 To provide peer-based support services that are person-centred, evidence-based, easily accessible through technology and sensitive to the health needs of the nursing and midwifery community, including prioritising those in susceptible and marginalised groups within the professions.</p> <p>1.2 To develop and deliver services which promote case management and care coordination, and which are inclusive for diverse population groups, promote prevention, provide supportive responses and prioritise intervention and restoration of the individual’s health, within a health and wellbeing framework.</p> <p>1.3 To strengthen our internal specialist areas of expertise in relation to family violence, trauma, bullying and harassment, alcohol and other drugs, mental health, and critical incidence response.</p> <p>1.4 To maintain service policies, procedures, and guidelines which promote and sustain diversity, inclusion, and equity, in keeping with the diverse needs of our consumers and professional standards.</p> <p>1.5 To maintain and continually improve monitoring, data capture and analysis, compliance and risk management systems using the latest technology.</p> <p>1.6 To enable service users to contribute to the organisation through diverse and varied feedback methods, including structured evaluation, review and planning of services using appropriate technology.</p>
<p>STRATEGIC DIRECTION 2</p> <p>Strategically targeted promotion of our services to industry stakeholders</p>	<p>2.1 To strategically raise awareness of NMHPV as the high quality, peer-based support service in Victoria, through targeted multimedia communication methods with nurses, midwives and their employers, nursing and midwifery students and their educators and other relevant stakeholders.</p> <p>2.2 To identify the needs of key stakeholders and strengthen partnerships with specialist areas within the professions to position NMHPV across the Victorian healthcare workforce as the leading service provider in nurse, midwife and nursing and midwifery student health.</p>
<p>STRATEGIC DIRECTION 3</p> <p>Ensuring accountability through funded research and evaluation of our services</p>	<p>3.1 To use internal information including consumer views, and external evidence to inform the planning, development and delivery of appropriate and relevant services.</p> <p>3.2 To develop strategic partnerships with researchers to evaluate the key strategic areas for service improvement.</p> <p>3.3 To present the evaluation results throughout the nursing and midwifery community and to relevant stakeholders through a variety of forums including multi-media outlets.</p>

STRATEGIC DIRECTIONS	OBJECTIVES
STRATEGIC DIRECTION 4 Achieving organisational sustainability and innovation	4.1 To support all staff and directors to undertake training and professional development in the area of diversity, inclusion and equity and to implement a Diversity, Inclusion and Equity Framework with an aligned action strategy, that articulates and supports improvements and new initiatives with a focus on better health and wellbeing outcomes.
	4.2 To position the organisation to be prepared, to appropriately respond to existing and future government, industry and environmental needs – such as associated with COVID-19 – in relation to nurse, midwife and nursing and midwifery student health, and to secure the necessary resources to meet these demands.
	4.3 To maintain and operate a financially sound organisation which is imbedded in Victoria and recognised as a trusted, leading resource in promoting the health of nurses, midwives and nursing and midwifery students, and health services.
	4.4 To seek strategic opportunities to develop sustainable and innovative programs through partnerships with specialist organisations, such as alcohol and other drug services, which will add value to what the organisation can provide to service users.
	4.5 To continually engage and collaborate with a range of stakeholders to ensure the diverse needs of those in the professions are being met using innovation and contemporary methods to develop services and products which will enhance their wellbeing.
	4.6 To achieve and maintain the organisation’s accreditation program, including achieving Rainbow Tick accreditation, and to embed the principles into the organisation’s operations, marketing, communications, and key framework documents and communicate as appropriate.

Nursing and Midwifery Health Program Victoria: Our Suite of Services

Nursing and Midwifery Health Program Victoria (NMHPV) provides free, confidential and compassionate support for those seeking help to manage their sensitive health concerns. We believe that early intervention is the best way to address health challenges and encourage our colleagues to contact us to discuss how we can best help. We accept referrals from anyone associated with nurses, midwives and nursing/midwifery students. Our primary focus is to provide support to our colleagues and stakeholders.

General Support and Counselling

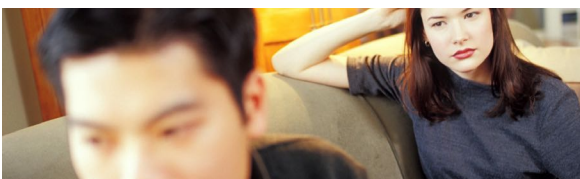


Each year Nursing and Midwifery Health Program Victoria (NMHPV) supports nurses, midwives and students who present with general problems, worries and concerns associated with a work or life event that wouldn't necessarily be considered a mental health concern. Common presentations are linked with interpersonal conflict, navigating occupational or disciplinary processes and managing other general challenges.

Many of our colleagues benefit from access to a safe place where they can be heard and access general counselling, support and advice while they move through an event or experience which, if left unaddressed, could threaten to unsettle them. Some of the more common events or experiences we see are related to a Workcover or disciplinary experience, managing a complex work environment or navigating difficult family relationships.

Developing opportunities for sharing experiences, debriefing and peer support have been identified as positive and successful ways of assisting those experiencing challenges that impact their work or personal life.

Substance Use



NMHPV was initially developed to support nurses and midwives to address the health concerns related to their substance use. This continues to be a priority for our service.

We are aware that some of our colleagues enter the profession having experienced substance use concerns which can be exacerbated by their work. We encourage them to continue their successful management strategies and self-care practices, and to seek help if needed.

Work related stress, exposure to direct or vicarious trauma and physical injury are some of the main risk factors for developing a substance use concern. The individual's social circumstances, family history and diminished awareness of the impact of their alcohol and drug use also adds to the risk.

| Mental Health



Each year NMHPV supports many nurses, midwives and students with their presenting mental health concerns. The most common presentations are linked with anxiety, depression and psychological distress.

We are aware that some of our colleagues enter the profession having experienced mental health concerns which can be exacerbated by their work. We encourage them to maintain helpful strategies and self-care practices, and to seek support if needed.

Developing opportunities for sharing experiences, debriefing and peer supervision have been identified as positive and successful ways of supporting those experiencing the impact of their work or the challenges in their personal life.

| Family Violence



As a service focused on health and wellbeing, we are in a unique position to identify our colleagues at risk, sensitively enquire if we can help, and make referrals to specialist family violence services if required. By doing so we aim to assist in reducing the incidence of family violence and its impact on individuals, families, the community and the health system.

We support our staff both professionally and personally in relation to family violence to ensure their wellbeing and safety.

As an organisation we aim to assist those in need by connecting them with services which make a significant contribution to addressing the issues of family violence and contributing to prevention, changing behaviours and community attitudes through practice, education and advocacy.

Initiatives 2022–2023

A number of initiatives to support Victorian nurses, midwives and students have been launched over the reporting year. This year has continued to challenge all Victorians and NMHPV has remained committed to provide quality support during these times. All resources are freely available on our website at: www.nmhp.org.au



2023 Nurse and Midwife Wellness Conference

Over 450 nurses and midwives attended the 7th Nurse and Midwife Wellness Conference at MCEC on 28th April. The conference focused on hope, self-compassion, renewal and inspiration. Delegates met real people who shared their personal insights into confronting and working with life's challenges, such as Lisa Curry and Zan Rowe. They also met experts Mary Freer, Moira Junge and Tetyana Rocks who encouraged them to turn their care inwards, focusing on promoting an individual's health through self-reflection, sleep and nutrition. The event was opened by the inspirational Royal Melbourne Scrubs Choir and further inspiration was provided by English Channel swimmer and mental health advocate Brendan Cullen.

In addition, delegates met a panel which included two nurses and a midwife who shared their vulnerability prior to, and through the COVID-19 pandemic. Each was generous in speaking of their personal challenges and of their approaches in managing these. Importantly, they each recognised that while they are progressing well today, they, like us all, just don't know what is in store for us tomorrow. This is why our message in closing the conference included a reminder of our susceptibility to unexpected challenges, and importantly that there is support available to all Victorian nurses, midwives and students of nursing and midwifery. See photos on next page.

Everyone at NMHPV remains inspired by our Victorian colleagues and the work they do. We look forward to seeing colleagues at our 8th Conference in 2025.



(Photo Credit: Doug Gimesy)

| Nationalising the NMHPV Service Model

The Albanese Government announced on 15 November 2022 a \$25.2 million investment to establish and run the new National Nurse and Midwifery Health Service.

The new service will be based on our very successful model, with the key being it is free, independent and confidential, and provided by nurses and midwives.

Ged Kearney, Assistant Minister for Health and Aged Care said that it was important nurses and midwives had the proper support given the impact of working through the pandemic.

'Our nurses and midwives contribute so much to our communities and it's imperative that we support them to manage their health in a way that works for them. Expanding this program nationally is about providing that support in a welcoming, accessible way.'

'This is about providing a familiar front door for nurses and midwives to be able to talk about their mental health concerns to their peers who just get it.'

This decision is a wonderful endorsement for NMHPV.

| Health and Wellbeing Forums

Delivery of our tailored, online and in-person 'Health and Wellbeing' forums series continued. The model is designed specifically for the nursing and midwifery workforce and provides groups with information, ideas, tips and strategies to use in promoting their health and wellbeing, at work and at home. It also provides participants with a safe place to share their thoughts and feelings and to hear from others just like them.

| Continuous Quality Improvement

Janet Copland, our Quality and Safety Coordinator, has continued to guide the organisation's work in pursuing continuous quality improvement. Highlights in this past year include commencing work on our Reconciliation Action Plan, successfully executing our Workforce Wellbeing Strategy and contemporising our electronic data collection and reporting. We continue to work toward our June 2025 accreditation with enthusiasm and excitement.

| Health and Wellbeing Toolkit

NMHPV has continued to build on the resources available as part of the Health and Wellbeing initiative which was introduced in 2019 and remains a core feature in our suite of offerings.

| Head On

In March 2022 ANMF Victorian Branch launched *Head on: how Victorian nurses and midwives confronted COVID*. CEO, Glenn Taylor contributed to this book which contains 76 first-person accounts capturing their courage, creativity and commitment as they met the challenges of a once-in-a-century pandemic.

| Peer Support Recovery Group

Sensitive health and wellbeing issues can be stigmatized in the general community, and evidence-based research suggests that this may be more apparent within certain professional groups, such as nursing and midwifery.

Those experiencing these issues can be psychologically isolated and lack the relevant information and support to assist them to identify and manage their own issues.

This is why NMHPV launched the Peer Support Recovery Group in early 2023. It offers participants weekly on-line psychological support and education, through empathy and shared experience, when experiencing challenges relating to their addiction and substance use.

It has proven useful with problem solving and skill development e.g., alcohol and other drug harm minimization and returning to work, along with improved self-esteem and self-worth through using participant's own experiences to assist another.

| Champion Training (Melbourne and Geelong)

A combined 121 nurses and midwives participated in our 'NMHP Champion Training' program in Melbourne and Geelong in October 2022.

These participants were provided information about NMHPV, its purpose, role and referral process. They were also trained to identify colleagues in need of support, empowered to start the conversation where they see help may be required and advised on how the NMHPV can be engaged to assist everyone involved.

They are also provided with resources and support information, and simple self-care ideas and strategies to not only support themselves but those in their workplace, families and communities.

| Child Protection Health Program Victoria

This unique Program has continued to provide child protection practitioners from across Victoria with a sensitive and tailored support service shaped to their specific needs. The Program saw a 50% increase in the number of referrals made to community based service providers on the previous 12-months. This is a significant increase in demand and testament to the critical role it plays in supporting this important workforce to help our society's most vulnerable.

| Nurse & Midwife Support

We are proud of our ongoing role in keeping nurse and midwife health and wellbeing at the forefront of our stakeholder's minds across Australia, through our partnership in Nurse & Midwife Support (NMS). Our NMS team continued to find new and innovative ways to engage, inform and empower our colleagues in the context of their own health needs. This work is critical in promoting the profession's health and in keeping this important conversation happening in health services around the country.

| Webinar Series: Healthy Discussions

The webinar series shares practical strategies to assist in enhancing your health and wellbeing.

Webinar 1

NMHPV: Have you ever wondered what we do?

Guests Glenn Taylor, Carolyn McDonald, Kayanne Breinstampf

In this 60-minute panel discussion, we will answer your questions and share practical strategies to overcome these barriers. It's our aim to give you an understanding of the Nursing and Midwifery Health Program Victoria (NMHPV) including: how it works, how it can help you or a colleague, and to reinforce the message that not being OK is perfectly OK, and there's many approaches to getting help.

Webinar 2

Managing our stress response and understanding trauma through COVID-19

Guest: Rob Gordon

2020 has been a year like no other! Our first-hand exposure to hundreds of nurses, midwives and carers, directly and indirectly impacted by the enduring and unrelenting stress-provoking events of this year, led our service to ask 'how can we strengthen our support response for everyone in and around the nursing and midwifery professions?'. We turned to Dr Rob Gordon, a clinical psychologist with decades of experience in stress and trauma management and disaster recovery, to share his expertise with you.

Webinar 3

Managing continuing stress, preventing burnout

Guest Dr Rob Gordon

This webinar includes a simple, straight-forward outline of what is taking place for our colleagues in these circumstances and provides guidance on what to do in the best interests of the individual and those around them. Whilst Rob is clear this pandemic will have an enduring impact on our nursing and midwifery colleagues he also gives us hope that we can live healthy lives by taking affirmative steps to managing our health.

| Podcast Series: Conversations that Connect

Although no new podcasts were produced during the reporting period, we actively promoted and re-circulated the four that were produced earlier. Each remains relevant and proved popular with stakeholders, as the topics continue to resonate with nurses and midwives.

Podcast 1

Keys to a nurse or midwife thriving in recovery from their alcohol or other drug (AOD) addiction

Guest: Heather Pickard

Twenty-six years into recovery, Heather shares her addiction journey, thoughts on the risks for nurses and midwives in relation to developing addiction, the reasons people may not seek support, the importance of self-care and how to access support. She discusses the importance of maintaining a healthy work and life balance and self-reflection.

Podcast 2

How to deal with stress during crisis and check that you and those around you are okay

Guest Sam Eddy

Sam Eddy, a health, wellbeing and stress management expert, talks about stress and crisis, how you can understand your stress response and establish wellbeing anchors to support your health. Sam provides information, resources and tips for how to look after yourself, take your stress temperature and check in with a friend, family member or colleague who needs support.

Podcast 3

Tips for nurses and midwives on how to make health, wellbeing and self-care a priority with a bonus mindfulness activity

Guest Carolyn McDonald

Carolyn McDonald is a registered nurse and Senior Clinician with NMHPV and an Iyengar yoga teacher. She provides advice, tips and techniques for how students, graduates, early career nurses and midwives can nurture your emotional, physical and spiritual health. This includes how to establish self-care as a routine so it becomes part of your nursing and midwifery toolkit to refresh and restore your health and wellbeing.

Podcast 4

Have you ever wondered why Nursing and Midwifery Health Program Victoria (NMHPV) has a focus on family violence?

Guest Rachael Pallenberg

Rachael Pallenberg previously worked as the Quality and Safety Coordinator with NMHPV and leads the Strengthening Responses to Family Violence Project. She has extensive experience working with victim survivors experiencing family violence. Rachael provides her knowledge, experience, wisdom and resources in relation to the complex issue that is family violence. Additionally, a range of information, resources and supports are provided.



Financial Report 2022–2023

Nursing and Midwifery Health Program, Victoria Ltd (ABN 61 119 500 506)
Financial Report for the Year Ended 30 June 2023

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NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

DIRECTORS' REPORT

The Directors present their report, together with the financial statements, of the company for the year ended 30 June 2023.

Directors

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

Fiona Whitecross
Kathryn Riddell (Chair)
Chris Hynan
James Houghton
Leanne Shea

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

Operating Results

The surplus of the company for the financial year after providing for income tax amounted to \$113,840 (2022: deficit of \$300,921).

Review of Operations

A review of the operations of the company during the financial year and the results of those operations found that during the year, the company continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

Significant Changes in State of Affairs

No significant changes in the state of affairs of the company occurred during the financial year.

Principal Activity

The principal activity of the company during the financial year was to encourage the development of and to facilitate access to optimal services for the prevention of health risks to nurses, midwives and nursing and midwifery students; to provide access to early intervention, treatment and rehabilitation to nurses, midwives and nursing and midwifery students who have a health impairment or are at risk of impairment; to encourage and support education of nurses, midwives and nursing and midwifery students; and to act as a referral service where necessary.

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

After Balance Date Events

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 likely developments in the company's operations.

Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Dividends Paid or Recommended

No dividends were paid or declared since the start of the financial year. No recommendation for payment of dividends has been made.

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

DIRECTORS' REPORT (continued)

Meetings of Directors

DIRECTORS	DIRECTORS' MEETINGS	
	Number eligible to attend	Number attended
Fiona Whitecross	9	8
Kathryn Riddell (Chair)	9	7
Chris Hynan	9	7
James Houghton	9	8
Leanne Shea	9	8

Indemnification of Officer or Auditor

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out on page 16. This report is made in accordance with a resolution of Directors, pursuant to section 298(2)(a) of the Corporations Act 2001.



Director _____
Kathryn Riddell



Director _____
Fiona Whitecross

Dated this 19 day of September 2023

AUDITOR'S INDEPENDENCE DECLARATION

**TO THE DIRECTORS OF
NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LIMITED
ABN 61 119 500 506**

Accountants and Business Advisors

PO Box 300, Mulgrave Victoria 3170
Level 1, 32 Business Park Drive,
Notting Hill, Victoria 3168
www.aplfinancial.com.au

T: 03 9558 6288

F: 03 9558 9903

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

1. No contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable professional conduct in relation to the audit.



William Jonathan Griffin

Dated this 19th day of September 2023

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 \$	2022 \$
Revenue from ordinary activities	2	2,168,761	1,449,517
Advertising		(12,907)	(26,852)
Depreciation and amortisation expenses	3	(18,060)	(14,947)
Employee benefits expense		(1,304,084)	(1,079,964)
Audit fees		(5,100)	(5,100)
Insurance expenses		(10,624)	(7,651)
IT and communications expenses		(44,626)	(41,011)
Motor vehicle expenses		(5,258)	(3,792)
Rent expenses		(57,127)	(125,242)
Office expenses		(9,800)	(2,288)
Professional and consulting expenses		(79,556)	(49,725)
Professional development expenses		(396)	(18,751)
Research expenses		(64,859)	(56,410)
Service provider reimbursable expenses		(278,037)	(222,836)
Other expenses from ordinary activities		<u>(164,487)</u>	<u>(95,869)</u>
Total expenses		(2,054,921)	(1,750,438)
Surplus/(deficit) from ordinary activities before income tax expense (income tax revenue)		113,840	(300,921)
Income tax revenue (income tax expense) relating to ordinary activities		<u>-</u>	<u>-</u>
Surplus/(deficit) from ordinary activities after related income tax expense (income tax revenue)		113,840	(300,921)
Total changes in equity other than those resulting from transactions with members		<u>113,840</u>	<u>(300,921)</u>

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	4	1,480,729	1,238,135
Trade and other receivables	5	135,209	51,174
Other		<u>5,373</u>	<u>9,831</u>
TOTAL CURRENT ASSETS		<u>1,621,311</u>	<u>1,299,140</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	<u>34,632</u>	<u>41,349</u>
TOTAL NON-CURRENT ASSETS		<u>34,632</u>	<u>41,349</u>
TOTAL ASSETS		<u>1,655,943</u>	<u>1,340,489</u>
CURRENT LIABILITIES			
Trade and other payables	7	333,681	175,562
Interest-bearing liabilities	8	3,131	1,642
Provisions	9	<u>186,522</u>	<u>166,985</u>
TOTAL CURRENT LIABILITIES		<u>523,334</u>	<u>344,189</u>
NON-CURRENT LIABILITIES			
Provisions	9	<u>49,856</u>	<u>27,387</u>
TOTAL NON-CURRENT LIABILITIES		<u>49,856</u>	<u>27,387</u>
TOTAL LIABILITIES		<u>573,190</u>	<u>371,576</u>
NET ASSETS		<u>1,082,753</u>	<u>968,913</u>
EQUITY			
Retained earnings		<u>1,082,753</u>	<u>968,913</u>
TOTAL EQUITY		<u>1,082,753</u>	<u>968,913</u>

MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts of grants and other income		2,369,534	1,515,985
Interest received		9,073	173
Payments to supplier and employees		<u>(2,116,873)</u>	<u>(1,792,735)</u>
NET CASH FLOWS GENERATED FROM/(USED IN) OPERATING ACTIVITIES		<u>261,734</u>	<u>(276,577)</u>
CASH FLOWS FROM INVESTING ACITIVITES			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		<u>(19,140)</u>	<u>(2,811)</u>
NET CASH FLOWS GENERATED FROM/(USED IN) INVESTING ACTIVITIES		<u>(19,140)</u>	<u>(2,811)</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR			
		1,238,135	1,517,523
Net increase/(decrease) in cash and cash equivalents		<u>242,594</u>	<u>(279,388)</u>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	4	<u>1,480,729</u>	<u>1,238,135</u>

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

STATEMENT OF CHANGES IN EQUITY

	Retained Earnings	Total \$
BALANCE AT 30 JUNE 2021	1,269,834	1,269,834
Surplus/(deficit) from ordinary activities	<u>(300,921)</u>	<u>(300,921)</u>
BALANCE AT 30 JUNE 2022	<u>968,913</u>	<u>968,913</u>
Surplus/(deficit) from ordinary activities	<u>113,840</u>	<u>113,840</u>
BALANCE AT 30 JUNE 2023	<u>1,082,753</u>	<u>1,082,753</u>

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is for the entity Nursing and Midwifery Health Program, Victoria Ltd as an individual entity. Nursing and Midwifery Health Program, Victoria Ltd is a company limited by guarantee, incorporated and domiciled in Australia.

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the directors' opinion, the company is not a reporting entity because there are no users dependent on general purpose financial statements.

These are financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations Act 2001 requirements to prepare and distribute financial statements to the members. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

(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.

Property

Freehold land and buildings are measured on the fair value basis being the amount which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Plant and equipment

Plant and equipment is measured on the cost basis.

Depreciation

All assets, excluding freehold land and buildings, are depreciated on a straight line basis over their useful lives to the company.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Useful life
Plant and equipment	3 - 10 years
Software	2.5 years

The Company has elected not to recognise a right-of-use asset and corresponding lease liability for any leases. Lease payments on these assets are expensed to profit or loss as incurred.

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Cash

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

(c) Revenue

The company recognises revenue as follows:

Revenue from contract with customers

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Grant revenue is recognised in profit or loss when the company satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue is recognised when it is received or when the right to receive payment is established.

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

(d) 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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

(e) Income Tax

The company is exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997, as amended.

(f) Fair Value Measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Impairment of Assets

At each reporting date, the organisation reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(h) Trade and other receivables

Trade debtors are to be settled within 30 days and are carried at amortised cost, less any allowance for expected credit losses.

(i) Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the company. Trade accounts payable are normally settled within 60 days.

(j) Employee benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. Contributions are made by the entity to employee superannuation funds and are charged as expenses when incurred.

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
NOTE 2: REVENUE			
Operating activities			
- interest	2(a)	9,073	173
- operating grants		2,123,401	1,448,483
- other revenue		<u>36,287</u>	<u>861</u>
		<u><u>2,168,761</u></u>	<u><u>1,449,517</u></u>
(a) Interest from:			
- other persons		<u>9,073</u>	<u>173</u>
NOTE 3: PROFIT FROM ORDINARY ACTIVITIES			
Profit (losses) from ordinary activities before income tax expenses (income tax revenue) has been determined after:			
(a) Expenses			
Depreciation of property, plant and equipment		<u>18,060</u>	<u>14,947</u>
Net loss on disposal of non-current assets			
- Property, plant and equipment		<u>7,797</u>	-
Rent	□	<u>57,127</u>	<u>125,242</u>
NOTE 4: CASH ASSETS			
Cash on hand		66	66
Rural Brokerage Fund		19,955	19,955
Operations Account		179,021	126,160
Business Online Saver		1,173,418	985,213
Gift Account		7,459	6,720
Deposits at call		<u>100,810</u>	<u>100,021</u>
		<u><u>1,480,729</u></u>	<u><u>1,238,135</u></u>
NOTE 5: TRADE AND OTHER RECEIVABLES			
CURRENT			
Other debtors		<u>135,209</u>	<u>51,174</u>
NOTE 6: PROPERTY, PLANT AND EQUIPMENT			
LEASEHOLD IMPROVEMENTS			
At cost		15,591	49,324
Less accumulated amortisation		<u>(5,196)</u>	<u>(38,792)</u>
		<u><u>10,395</u></u>	<u><u>10,532</u></u>

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
NOTE 6: PROPERTY, PLANT AND EQUIPMENT (Continued)			
PLANT AND EQUIPMENT			
(a) Motor vehicles			
At cost		25,221	25,221
Less accumulated depreciation		<u>(14,256)</u>	<u>(10,995)</u>
		<u>10,965</u>	<u>14,226</u>
(b) Office equipment			
At cost		19,553	45,942
Less accumulated depreciation		<u>(13,928)</u>	<u>(39,665)</u>
		<u>5,625</u>	<u>6,277</u>
(c) Furniture, fixtures and fittings			
At cost		23,141	30,954
Less accumulated depreciation		<u>(15,494)</u>	<u>(20,640)</u>
		<u>7,647</u>	<u>10,314</u>
Total property, plant and equipment		<u><u>34,632</u></u>	<u><u>41,349</u></u>
NOTE 7: TRADE AND OTHER PAYABLES			
CURRENT			
Unsecured liabilities			
Trade creditors		13,321	29,183
Sundry creditors and accruals		<u>320,360</u>	<u>146,379</u>
		<u><u>333,381</u></u>	<u><u>175,562</u></u>
NOTE 8: INTEREST BEARING LIABILITIES			
CURRENT			
Unsecured liabilities			
Credit card accounts		<u><u>3,131</u></u>	<u><u>1,642</u></u>
NOTE 9: PROVISIONS			
CURRENT			
Employee benefits	9(a)	<u><u>236,378</u></u>	<u><u>194,372</u></u>
(a) Analysis of total provision			
Current		186,522	166,985
Non-current		<u>49,856</u>	<u>27,387</u>
		<u><u>236,378</u></u>	<u><u>194,372</u></u>

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
NOTE 10: LEASE COMMITMENTS			
Within 12 months		65,867	60,823
Between 2 and 5 years		139,743	73,503
Over 5 years		-	-
		205,610	134,326

NOTE 11: MEMBERS' GUARANTEE

The company is limited by guarantee. If the company is wound up, the articles of association state that each member is required to contribute a maximum of \$2 each towards meeting any outstanding obligations of the company. At 30 June 2023 the number of members was 2 (2022: 2).

NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LTD
ABN 61 119 500 506

DIRECTORS' DECLARATION

In the opinion of the Directors,

- the company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012.
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

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



Director _____



Director _____

Dated this 19 day of September 2023

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
NURSING AND MIDWIFERY HEALTH PROGRAM, VICTORIA LIMITED
ABN 61 119 500 506**

Accountants and Business Advisors

Report on the Audit of the Financial Report

PO Box 300, Mulgrave Victoria 3170
Level 1, 32 Business Park Drive,
Notting Hill, Victoria 3168
www.aplfinancial.com.au

T: 03 9558 6288
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Opinion

We have audited the financial report of Nursing and Midwifery Health Program, Victoria Limited (the Company), which comprises the statement of financial position as at 30 June 2023, 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 Nursing and Midwifery Health Program, Victoria Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- ii. complying with Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 company 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 to assist the Company to meet the requirements of the applicable legislation. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2023 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with 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.

Liability limited by a scheme approved under Professional Standards Legislation. ABN: 20 079 050 245

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 related 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.

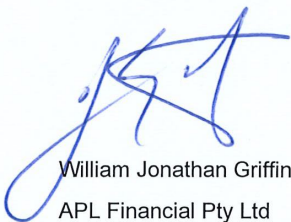
Auditor's Responsibilities for the Audit of the Financial Report

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 company'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 company'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 company 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.



William Jonathan Griffin

APL Financial Pty Ltd
Level 1, 32 Business Park Drive, Notting Hill, Victoria

Dated this 19th day of September 2023

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ANNUAL REPORT 2022–2023

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ABN 61 119 500 506