



Fair Work
Commission

16 December 2025

Elizabeth Dabars
Secretary
Australian Nursing and Midwifery Federation - South Australian Branch

Sent via email: enquiry@anmfsa.org.au

CC: peter.shields@sawarddawson.com.au

Dear Elizabeth Dabars

**Australian Nursing and Midwifery Federation - South Australian Branch
Financial Report for the year ended 30 June 2025 – FR2025/103**

I acknowledge receipt of the financial report for the year ended 30 June 2025 for the Australian Nursing and Midwifery Federation - South Australian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 9 December 2025.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under sections 253, 265, 266 and 268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under section 268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that next year's financial report may be subject to an advanced compliance review.

Reporting Requirements

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the RO Act, the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please call 1300 341 665 or email regorgs@fwc.gov.au.

Yours sincerely

Fair Work Commission

Australian Nursing and Midwifery Federation South Australia Branch

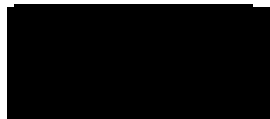
Section 268 *Fair Work (Registered Organisations) Act 2009*

Certificate for the year ended 30 June 2025

I Elizabeth Dabars being the CEO / Secretary of the Australian Nursing and Midwifery Federation South Australia Branch certify:

- that the documents lodged herewith are copies of the full report for the Australian Nursing and Midwifery Federation South Australia Branch for the period ended 30 June 2025 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 28th November 2025; and
- that the full report was presented to *a meeting of the committee of management* of the reporting unit on 10th December 2025 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Name of prescribed designated officer:

Adj Assoc Professor Elizabeth Dabars AM

Title of prescribed designated officer:

CEO / Secretary

Dated: 16 December 2025

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Financial Report

For the Year Ended 30 June 2025

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Financial Report

For the Year Ended 30 June 2025

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Australian Nursing Federation South Australian Branch

ABN: 71 465 180 449

Expenditure Report Required under Subsection 255(2A)

For the Year Ended 30 June 2025

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2025.

Categories of expenditures	2025	2024
Remuneration and other employment-related costs and expenses – employees	3,274,879	3,073,859
Advertising	-	-
Operating Costs	-	-
Donations to Political parties	-	-
Legal Costs	-	-

*Excluded expenses include capitation fees and non-operating expenses

Branch Secretary:

Adj Assoc Professor Elizabeth Dabars AM

Date: 11 November 2025

OPERATING REPORT

The Branch Council, being the Committee of Management for the purposes of the Fair Work (Registered Organisations) Act 2009, presents its operating report of the Australian Nursing and Midwifery Federation South Australian Branch for the financial year ended 30 June 2025.

General

- 1) The principal activities of the Branch during the financial year were the industrial and professional representation of nurses, midwives and personal care assistants. No significant change in the nature of these activities occurred during the year.
- 2) The surplus of the Branch for the financial year amounted to \$0. There were no significant changes to the Branch's financial affairs during the year.
- 3) Members retain the right to resign from the Australian Nursing and Midwifery Federation in accordance with Section 10 of the Federal Rules and the Fair Work (Registered Organisations) Act 2009.
- 4) No office bearer or member of the branch is a trustee of a superannuation entity or public sector superannuation scheme.
- 5) The number of members of the Branch at the end of the financial year amounted to 25,553 (2024: 24,447).
- 6) At 30 June 2025, there were 21 employees. Work is also performed by the employees of ANMF SA Branch or elected Officers of ANMF SA Branch.

Australian Nursing and Midwifery Federation South Australian Branch

OPERATING REPORT (CONT)

Branch Councillors

The names of each person holding the position of Councillor during the financial year are listed below.
The persons listed held the position for the whole year unless otherwise stated.

Ms Natasha Billing
Ms Kristen Bull
Ms Shareece Carr
Ms Elena Cristea
Adj Assoc Professor Elizabeth Dabars AM
Ms Jocelyn Douglass
Ms Nyssa Hartup
Ms Suzanne Hewson
Ms Sharon Horn
Ms Wendy Husker
Ms Marcelle Johnson
Ms Astrid Lamont
Ms Auroura Gyrst
Ms Nanette Lawson
Ms Vicki-Lee Lee
Mr Colm McIlduff
Mr Christopher Moore
Ms Suzanne Norris
Mr Nicholas O'Donohue
Mr Mathew Parker
Ms Toni Radford
Mr Stuart Smith
Mr Timothy Wray

Australian Nursing and Midwifery Federation South Australian Branch

- 7) There are no officers or employees of the Branch who hold the position of director of a company or a member of a board as a result of being an officer or employee of the Branch or were nominated for the position by the Branch.

Signed in accordance with a resolution of the Branch Council:

Signed:.....
Ms Jocelyn Douglass – Branch President

Signed:.....
Adj Assoc Professor Elizabeth Dabars AM – Branch Secretary

Dated this.....Eleventh.....day of.....November....., 2025

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
Revenue from contracts with customers			
Capitation fees		530,837	508,208
Membership subscriptions		3,273,769	3,073,943
Levies		-	-
Revenue from recovery of wages activity		-	-
Revenue from other reporting units		-	-
Total Revenue from contracts with customers	2	3,804,606	3,582,151
Income for furthering objectives			
Grants and/or donations		-	-
Income recognised from volunteer services		-	-
Total income for furthering objectives		-	-
Total other income		-	-
Total Revenue		3,804,606	3,582,151
Expenses			
Capitation fees and other expenses to another reporting unit	3(a)	(530,837)	(508,208)
Employee expenses	3(b)	(3,274,879)	(3,073,859)
Grants or donations	3(d)	-	-
Affiliation fees		-	-
Other expenses	3(e)	1,110	(84)
Total Expenses		(3,804,606)	(3,582,151)
Surplus/(Deficit) for the year		-	-
Other comprehensive income for the year		-	-
Total comprehensive income for the year		-	-

The accompanying notes form part of these financial statements.

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Statement of Financial Position

As at 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	219,757	317,992
Trade and other receivables	5	348,124	347,093
TOTAL CURRENT ASSETS		567,881	665,085
TOTAL NON-CURRENT ASSETS		-	-
TOTAL ASSETS		567,881	665,085
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	185,424	111,750
Employee provisions	7	338,051	481,346
TOTAL CURRENT LIABILITIES		523,475	593,096
NON-CURRENT LIABILITIES			
Employee provisions	7	44,300	71,883
TOTAL NON-CURRENT LIABILITIES		44,300	71,883
TOTAL LIABILITIES		567,775	664,979
NET ASSETS		106	106
EQUITY			
Retained earnings		106	106
Other funds		-	-
TOTAL EQUITY		106	106

The accompanying notes form part of these financial statements.

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Statement of Changes in Equity

For the Year Ended 30 June 2025

2025

	Retained Earnings
	\$
Balance at 1 July 2024	106
Net result for the year	-
Balance at 30 June 2025	106

2024

	Retained Earnings
	\$
Balance at 1 July 2023	106
Net result for the year	-
Balance at 30 June 2024	106

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from members, branches and others		3,847,634	4,119,174
Receipts from other reporting unit/controlled entity(s)		-	-
Payments to suppliers and employees		(3,409,046)	(3,577,438)
Payment to other reporting unit/controlled entity(s)		(536,823)	(508,208)
Net cash provided by (used in) operating activities	9(a)	(98,235)	33,528
 Net increase (decrease) in cash and cash equivalents held		(98,235)	33,528
Cash and cash equivalents at beginning of year		317,992	284,464
Cash and cash equivalents at end of financial year	4	219,757	317,992

The accompanying notes form part of these financial statements.

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Summary of Material Accounting Policies

(a) Basis of preparation

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period, and the Fair Work (Registered Organisation) Act 2009 (RO Act). For the purpose of preparing the general purpose financial statements, the Australian Nursing and Midwifery Federation South Australian Branch is a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared on an accrual basis of accounting. The financial statements have been prepared on a historical cost basis, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

The financial statements were authorised for issue on the same date the statement by the Branch was signed.

(b) Income tax

The reporting unit is exempt from income tax under section 23(f) of the *Income Tax Assessment Act 1997* however still has obligations for Fringe Benefit Tax (FBT) and the Goods and Services Tax (GST).

(c) Revenue

The reporting unit enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants and sponsorship.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Revenue from contracts with customers

Where the reporting unit has a contract with a customer, the reporting unit recognises revenue when or as it transfers control of goods or services to the customer. The reporting unit accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Summary of Material Accounting Policies

(c) Revenue

Capitation fees

Where the reporting unit's arrangement with a branch or another reporting unit meets the criteria to be a contract with a customer, the reporting unit recognises the capitation fees promised under that arrangement when or as it transfers the services as part of its sufficiently specific promise to the branch and other reporting unit.

In circumstances where the criteria for a contract with a customer are not met, the reporting unit will recognise capitation fees as income upon receipt (as specified in the income recognition policy).

Membership subscriptions

The reporting unit recognises membership subscription revenue as the membership service is provided, which is typically based in the passage of time over the subscription period to reflect the reporting unit's promise to stand ready to provide assistance and support to the member as required.

Other revenue

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

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

(d) Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturity of three months or less, and bank overdrafts. Bank overdrafts are presented within current liabilities on the statement of financial position.

(e) Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required, and they are capable of being measured reliably.

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries and non-monetary benefits. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

1 Summary of Material Accounting Policies

(e) Employee benefits

Long-term employee benefits

The reporting unit's liability for long service leave is included in other long term benefits as they are not expected to be settled wholly within twelve months after the end of the period in which the employees render the related service. They are measured at the present value of anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds. Changes in measurement of the liability are recognised in profit and loss.

The reporting unit presents employee benefit obligations as current liabilities in the statement of financial position if the reporting unit does not have an unconditional right to defer settlement for at least twelve months after the reporting period, irrespective of when the actual settlement is expected to take place.

(f) Comparative figures

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

(g) New Australian Accounting Standards

Adoption of new Australian Accounting Standards and amendments

The reporting unit has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not mandatory have not been early adopted.

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Revenue and Other Income

Disaggregation of revenue from contracts with customers

The table below sets out the reporting unit's revenue by type of arrangement is provided on the face of this Statement of Comprehensive Income. The table below also set out a disaggregation of income by funding source:

	2025	2024
	\$	\$
Income funding sources		
Members	3,273,769	3,073,943
Other reporting units	-	-
Government	-	-
ANMF (SA Branch)	530,837	508,208
Total revenue from contracts with customers	3,804,606	3,582,151

3 Expenses

(a) Capitation fees and other expenses to another reporting unit

Capitation Fees - Australian Nursing & Midwifery Federation Federal Council	530,837	508,208
Other expenses to another reporting unit	-	-
Total capitation fees and other expenses to another reporting unit	530,837	508,208

(b) Employee expenses

Holders of office:

Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses holders of office	-	-

Employees other than office holders:

Wages and salaries	2,442,241	2,284,347
Superannuation contributions	310,875	328,098
Leave and other entitlements	316,218	281,864
Separation and redundancies	-	-
Other employee expenses	205,545	179,550
Subtotal employee expenses employees other than office holders	3,274,879	3,073,859
Total employee expenses	3,274,879	3,073,859

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Expenses

(c) Legal expenses

	2025	2024
	\$	\$
Litigation	-	-
Other legal matters	-	-

(d) Grants or donations

Donations

Total paid that were \$1,000 or less

- -

Total paid that exceeded \$1,000

- -

Grants

Total paid that were \$1,000 or less

- -

Total paid that exceeded \$1,000

- -

Total grants or donations

- -

(e) Other expenses

Workplace promotions

- -

Other expenses

(1,110) 64

Staff Training & Development

- 20

Total paid to employers for payroll deductions of membership subscriptions

- -

Compulsory levies

- -

Fees/allowances - meeting and conferences

- -

Conference and meeting expenses

- -

Penalties - via RO Act or the Fair Work Act 2009

- -

Total other expenses

(1,110) 84

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank	219,757	317,992
	<u>219,757</u>	<u>317,992</u>

5 Trade and Other Receivables

CURRENT

Loan - ANMF (SA Branch)	348,124	347,093
Accrued income	-	-
Other receivables from other reporting units	-	-
Less allowance for expected credit losses	-	-
Total current trade and other receivables	<u>348,124</u>	<u>347,093</u>

6 Trade and Other Payables

CURRENT

GST payable	3,136	3,557
Employee benefits	73,124	53,463
Other accruals and payables	60,504	54,730
Payables to other reporting units - Australian Nursing & Midwifery Federation Federal Council	48,660	-
Payables for legal cost	-	-
Payable to employers for making payroll deductions of membership subscriptions	-	-
	<u>185,424</u>	<u>111,750</u>

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

7 Provisions

Employee Provisions

	2025	2024
	\$	\$
Holders of office:		
Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-
Subtotal employee provisions office holders	-	-
Employees other than office holders:		
Annual Leave	194,390	193,178
Long Service Leave	187,961	360,051
Separations and redundancies	-	-
Other	-	-
Subtotal employee provisions employees other than office holders	382,351	553,229
Total employee provisions	382,351	553,229

Analysis of total provisions

Current	338,051	481,346
Non-current	44,300	71,883
Total employee provisions	382,351	553,229

8 Other funds

(a) Other fund

The reporting unit does not have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch.

(b) General fund

The reporting unit does not have a general fund with a balance, nor does it transfer to or withdraw from a fund (other than a general fund), account, asset or controlled entity.

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

9 Cash Flow Information

(a) Reconciliation of cash flow from operating activities with surplus/(deficit) for the year

	2025	2024
	\$	\$
Net result for the year	-	-
Changes in assets and liabilities		
(Increase)/decrease in trade and term receivables	(11,169)	474,193
Increase/(decrease) in trade payables and accruals	83,812	(238,209)
Increase/(decrease) in employee provisions	(170,878)	(202,456)
Net cash flow from operating activities	(98,235)	33,528

(b) Cash flow with reporting units

Cash Inflows:

Cash inflows from other reporting units	-	-
Total cash inflows to other reporting units	-	-

Cash Outflows:

Australian Nursing & Midwifery Federation Federal Council	536,823	559,029
Total cash outflows to other reporting units	536,823	559,029

10 Remuneration of Auditors

Audit fees are paid by Australian Nursing & Midwifery Federation (SA Branch) on behalf of the Australian Nursing and Midwifery Federation South Australian Branch

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

11 Related Parties

(a) Related party transactions as follow:

- a) Branch Councillors are disclosed in the Operating Report. For details of disclosures relating to these key management personnel, refer to Note 12 Key Management Personnel Compensation.
- b) Under the Rules of the Australian Nursing and Midwifery Federation (SA Branch), a sum equivalent to the capitation fee owed per member to the Federal Organisation by the Australian Nursing and Midwifery Federation South Australian Branch is included as part of their members' annual subscription. This sum is paid monthly in accordance with the Federal Organisation's Capitation Fee Formula
- c) Capitation fees received or receivable from Australian Nursing & Midwifery Federation (SA Branch) for the year ended 30 June 2025 were \$530,837 (2024: \$508,208).
- d) Capitation expenses paid or payable to Australian Nursing & Midwifery Federation Federal Council for the year ended 30 June 2025 were \$530,837 (2024: \$508,208).
- e) At 30 June 2025, a loan was owing from the Australian Nursing and Midwifery Federation (SA Branch) for \$348,124 (2024: \$347,093). No interest is receivable on the loan and no repayments required

(b) Former related party

The reporting unit did not make any payments to a former related party in the current year.

12 Key Management Personnel Disclosures

The totals of remuneration paid to the key management personnel of Australian Nursing and Midwifery Federation South Australian Branch during the year are as follows:

	2025	2024
	\$	\$
Key management personnel compensation:		
- short-term employee benefits	-	-
- post-employment benefits	-	-
- other long-term benefits	-	-
- termination benefits	-	-
	<hr/>	<hr/>
Total key management personnel compensation	<hr/> - <hr/>	<hr/> - <hr/>

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Notes to the Financial Statements

For the Year Ended 30 June 2025

13 Events after the end of the Reporting Period

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has materially affected, or may materially affect, the operations of the reporting unit, the results of those operations, or the state of affairs of the reporting unit in subsequent financial periods.

14 Acquisition of Assets and Liabilities

The reporting unit did not acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of the organisation, a determination or revocation by the General Manager of the Fair Work Commission under subsections 245(1) or 249(1) of the RO Act.

15 Financial Support and Going Concern

The reporting unit's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit.

The reporting unit has not agreed to provide financial support to ensure another reporting unit has the ability to continue as a going concern.

16 Organisation Details

The registered office and principal place of business of the Australian Nursing and Midwifery Federation South Australian Branch is:

191 Torrens Road
Ridleyton SA 5008

17 Administration of financial affairs by a third party

The reporting unit did not have another entity administer the financial affairs of the reporting unit.

18 Information to be supplied to Members or the General Manager

In accordance with the requirements of the Fair work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information must be provided to members or the General Manager:

1. A member of the reporting unit, or the General Manager, may apply to the reporting unit for specific prescribed information in relation to the reporting unit to be made available to the person making the application.
2. The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must be not less than 14 days after the application is given to the reporting unit.
3. A reporting unit must comply with an application made under subsection (1).

Australian Nursing and Midwifery Federation South Australian Branch

ABN: 71 465 180 449

Statement by the Committee of Management

On the _____ the Branch Council of the Australian Nursing and Midwifery Federation South Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2025:

The Branch Council declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - i. meetings of the Branch Council were held in accordance with the rules of the Branch including the rules of a Branch concerned;
 - ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a Branch concerned;
 - iii. the financial records of the reporting unit have been kept and maintained in accordance with the RO Act;
 - iv. where the organisation consist of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation;
 - v. where information has been sought in any request by a member of the reporting unit or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager;
 - vi. where any order of inspection of the financial records has been made by the Fair Work Commission under Section 273 of the RO Act, there has been compliance

This declaration is made in accordance with a resolution of the committee of management:

Branch Secretary 
Adj Assoc Professor Elizabeth Dabars AM

Dated 19 November 2025

Australian Nursing and Midwifery Federation South Australian Branch

Independent Audit Report to the members of Australian Nursing and Midwifery Federation South Australian Branch

Opinion

We have audited the financial report of Australian Nursing and Midwifery Federation South Australian Branch (the reporting unit), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, the subsection 255(2A) report, and the statement by the committee of management.

In our opinion, the accompanying financial report of the reporting unit presents fairly, in all material aspects, the financial position of the reporting unit as at 30 June 2025, and its financial performance and its cash flows for the year ended on that date in accordance with:

- (a) the Australian Accounting Standards; and
- (b) any other requirements imposed by the reporting guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statement of the reporting unit is appropriate.

Basis for Opinion

[REDACTED] in accordance with Australian Auditing Standards. Our responsibilities under those standards are further defined in the *Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the reporting unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

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

The committee of management is responsible for the other information. The other information obtained at the date of this auditor's report is included in the operating report accompanying the financial report.

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 on the other information obtained prior to the date of this auditor's report, 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.

Australian Nursing and Midwifery Federation South Australian Branch

Independent Audit Report to the members of Australian Nursing and Midwifery Federation South Australian Branch

Responsibilities of Committee Of Management for the Financial Report

The committee of management of the reporting unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the committee of management 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 committee of management is responsible for assessing the reporting unit'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 committee of management either intends to liquidate the reporting unit 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 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 the financial report.

[REDACTED] with the Australian Auditing Standards, I 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 reporting unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of management.
- Conclude on the appropriateness of the committee of management's 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 material doubt on the reporting unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my 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 reporting unit to cease to continue as a going concern.

Australian Nursing and Midwifery Federation South Australian Branch

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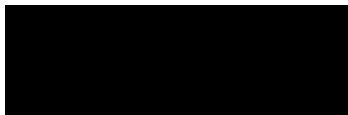
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the reporting unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the reporting unit audit. I remain solely responsible for my audit opinion.

We communicate with the committee of management regarding, among other matters, the planned scope and timing of the audit and material audit findings, including any material deficiencies in internal control that I identify during my audit.

I declare that I am an auditor registered under the RO Act.



Saward Dawson



Peter Shields
Registration Number: A2017/112

Dated this25..... day ofNovember.....2025