



28 January 2016

Ms Elizabeth Dabars  
Branch Secretary  
Australian Nursing and Midwifery Federation, South Australian Branch  
PO Box 861  
Regency Park BC SA 5942

By e-mail: [enquiry@anmfsa.org.au](mailto:enquiry@anmfsa.org.au)

Dear Ms Dabars

**Australian Nursing and Midwifery Federation, South Australian Branch  
Financial Report for the year ended 30 June 2015 - FR2015/93**

I acknowledge receipt of the financial report for the year ended 30 June 2015 for the Australian Nursing and Midwifery Federation, South Australian Branch (ANMF-SA). The financial report was lodged with the Fair Work Commission (FWC) on 22 December 2015.

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

Whilst the 2015 report has been filed the following should be addressed in the preparation of the next financial report.

**1. General Purpose Financial Report**

Accounting judgments and estimates

Australian Accounting Standard *AASB 101 Presentation of Financial Statements* paragraph 122 requires that the notes to the financial statements include a discussion on the significant accounting judgments and estimates applied.

No such discussion has been included in the Notes.

Financial affairs administered by another entity

Reporting Guideline 31 requires that when a reporting unit's financial affairs are administered by another entity, the reporting unit must disclose in a separate note in the GPFR a detailed breakdown of all services provided and/or expenses incurred. This includes the name of the other entity, terms and conditions of the arrangement and a narrative description as to the nature of the expenses and/or consultancy services provided.

The Operating Report provides detail of such an arrangement, however this has not been disclosed in the GPFR in accordance with the Reporting Guideline mentioned above.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8656 4685 or by email at [ken.morgan@fwc.gov.au](mailto:ken.morgan@fwc.gov.au)

Yours sincerely

A handwritten signature in black ink, appearing to read 'K. Morgan', with a stylized flourish at the end.

Ken Morgan  
Financial Reporting Advisor  
Regulatory Compliance Branch



22 December 2015

Mr Robert Pfeiffer  
Tribunal Services and Organisations  
Fair Work Australia  
Email: [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au)

Dear Mr Pfeiffer

**Re: Lodgement of Financial Documents for year ended 30 June 2015  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

Please find attached a copy of the audited accounts for the Australian Nursing and Midwifery Federation (South Australian Branch) and the Designated Officer's Certificate.

If you require any further information please contact Julie Livesey in the first instance on Tel. 08 - 8334 1940 or email: [julie.livesey@anmfsa.org.au](mailto:julie.livesey@anmfsa.org.au)

Yours sincerely

Adj Assoc Professor Elizabeth Dabars AM  
**BRANCH SECRETARY**

Enc.

## DESIGNATED OFFICER'S CERTIFICATE

I, Elizabeth Dabars, being the Branch Secretary of the Australian Nursing and Midwifery Federation (South Australian Branch) certify:

- that the documents lodged under cover of our correspondence dated 22 December 2015 are copies of the full report, referred to in S268 of the Fair Work (Registered Organisations) Act 2009'; and
- that the financial statements were considered by the Committee of Management on 14 October 2015; and
- that the full report was provided to members via the ANMF website on 3 November 2015; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 9 December 2015, in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009'.

Signature:

A handwritten signature in blue ink, consisting of several fluid, overlapping strokes that form a stylized representation of the name Elizabeth Dabars.

Dated: 22 December 2015

**Australian Nursing and Midwifery Federation  
(South Australian Branch)**

**Financial Report for the Year Ended 30 June 2015**

# Australian Nursing and Midwifery Federation South Australian Branch

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# Australian Nursing and Midwifery Federation South Australian Branch

## 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 2015.

### 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 \$1. 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 18,992.
- 6) The Branch has no employees apart from those provided by Australian Nursing & Midwifery Federation (SA Branch) ("ANMF SA Branch"). All work performed is undertaken 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

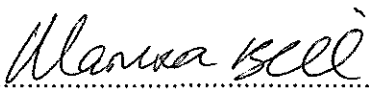
7) The names of each person holding the position of Branch Councillor during the financial year are listed below. The persons listed held positions for the whole year unless otherwise stated.

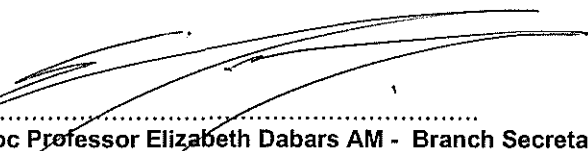
|                        |                    |
|------------------------|--------------------|
| Ms Jennifer Barlow     | 1-7-14 to 30-11-14 |
| Ms Marisa Bell         |                    |
| Ms Tammy Bornhoeft     |                    |
| Ms Kristin Bull        |                    |
| Ms Shareece Carr       | 1-12-14 to 30-6-15 |
| Ms Janice Clifford     |                    |
| Mr Phil Coward         |                    |
| Ms Lynn Croft          |                    |
| Ms Elizabeth Dabars    |                    |
| Ms Jocelyn Douglass    |                    |
| Mr Daniel Hall         |                    |
| Ms Wendy Husker        | 1-7-14 – 30-11-14  |
| Ms Diana Johansson     | 1-7-14 – 30-11-14  |
| Ms Marcelle Johnson    |                    |
| Ms Nicole Kelly        |                    |
| Ms Roger Kelly         | 1-7-14 to 9-7-14   |
| Ms Jodi Knoop          |                    |
| Ms Deborah Lewington   |                    |
| Ms Gay Martin          |                    |
| Ms Carmel Mercer       | 1-12-14 to 30-6-15 |
| Mr Jason O'Neil        | 1-12-14 to 30-6-15 |
| Ms Josephine Patterson | 1-12-14 to 30-6-15 |
| Ms Deborah Rainsford   | 1-12-14 to 30-6-15 |
| Ms Jan Thompson        |                    |
| Ms Barb Tyler          |                    |
| Ms Sharon Whitehead    |                    |
| Ms Jennifer Wood       | 1-7-14 to 30-11-14 |

Signed in accordance with the resolution of the Council:

8) 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:   
Marisa Bell – Branch President

Signed:   
Adj Assoc Professor Elizabeth Dabars AM - Branch Secretary

Dated this 14<sup>th</sup> day of October, 2015



# Australian Nursing and Midwifery Federation South Australian Branch

## BRANCH COUNCIL'S STATEMENT

On the 15 day of October 2015 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) of the reporting unit for the financial year ended 30 June 2015.

The Branch Council declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable;
- (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 organisation including the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 (RO Act) and the Fair Work (Registered Organisations) Regulations 2009; and
  - (iv) where the organisation consists of 2 or more reporting units, the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit or the General Manager duly made under section 272 of the RO Act has been furnished to the member or General Manager; and
  - (vi) there has been compliance with any order for inspection of financial records made by the General Manager under section 273 of the RO Act.
- (f) the Branch has not undertaken recovery of wages activity.

Signed in accordance with a resolution of the Branch Council:

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

Dated this 14th day of October, 2015

## Australian Nursing and Midwifery Federation South Australian Branch

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2015

|  | Note | 2015<br>\$     | 2014<br>\$     |
|--|------|----------------|----------------|
| <b>Revenue</b>                                 |      |                |                |
| Capitation fees                                |      | 337,901        | 311,910        |
| Membership subscriptions                       |      | -              | -              |
| Interest                                       |      | 1              | 1              |
| <b>Total Revenue</b>                           |      | <u>337,902</u> | <u>311,911</u> |
| <b>Expenditure</b>                             |      |                |                |
| Capitation fees                                |      | <u>337,901</u> | <u>311,910</u> |
| <b>Total Expenditure</b>                       |      | <u>337,901</u> | <u>311,910</u> |
| <b>Net Surplus for the Year</b>                |      | <u>1</u>       | <u>1</u>       |
| Other Comprehensive Income                     |      | -              | -              |
| <b>Total Comprehensive Income for the year</b> |      | <u>1</u>       | <u>1</u>       |

The accompanying notes form part of these financial statements.

# Australian Nursing and Midwifery Federation South Australian Branch

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2015

|                           | Note | 2015<br>\$ | 2014<br>\$ |
|---------------------------|------|------------|------------|
| <b>ASSETS</b>             |      |            |            |
| CURRENT ASSETS            |      |            |            |
| Cash and cash equivalents | 3    | 70         | 69         |
| TOTAL CURRENT ASSETS      |      | <u>70</u>  | <u>69</u>  |
| NON-CURRENT ASSETS        |      |            | -          |
| TOTAL ASSETS              |      | <u>70</u>  | <u>69</u>  |
| <b>LIABILITIES</b>        |      |            |            |
| CURRENT LIABILITIES       |      |            |            |
| NON-CURRENT LIABILITIES   |      | -          | -          |
| TOTAL LIABILITIES         |      | <u>-</u>   | <u>-</u>   |
| NET ASSETS                |      | <u>70</u>  | <u>69</u>  |
| <b>EQUITY</b>             |      |            |            |
| Retained earnings         |      | 70         | 69         |
| TOTAL EQUITY              |      | <u>70</u>  | <u>69</u>  |

The accompanying notes form part of these financial statements.

**Australian Nursing and Midwifery Federation South Australian Branch**

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2015**

|                                | <b>Retained<br/>Earnings<br/>\$</b> |
|--------------------------------|-------------------------------------|
| <b>Balance at 1 July 2013</b>  | 68                                  |
| Net surplus for the year       | 1                                   |
| <b>Balance at 30 June 2014</b> | <u>69</u>                           |
| <br>                           |                                     |
| <b>Balance at 1 July 2014</b>  | 69                                  |
| Net surplus for the year       | 1                                   |
| <b>Balance at 30 June 2015</b> | <u><u>70</u></u>                    |

The accompanying notes form part of these financial statements

## Australian Nursing and Midwifery Federation South Australian Branch

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2015

|  | Note | 2015<br>\$ | 2014<br>\$ |
|--|------|------------|------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>              |      |            |            |
| Receipts in the course of operations from ANMF SA Branch |      | 371,691    | 343,101    |
| Payments in the course of operations to ANMF             |      | (371,691)  | (343,101)  |
| Interest received  |      | 1          | 1          |
| <b>Net Cash Generated from Operating Activities</b>      | 7    | 1          | 1          |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>              |      |            |            |
| Transfer balance to ANMF SA Branch                       |      | -          | -          |
| <b>Net Cash Generated from Financing Activities</b>      |      | -          | -          |
| <b>Net Increase/(decrease) in Cash Held</b>              |      | 1          | 1          |
| Cash at beginning of financial year                      |      | 69         | 68         |
| Cash at End of Financial Year                            | 3    | 70         | 69         |

The accompanying notes form part of these financial statements

# Australian Nursing and Midwifery Federation South Australian Branch

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### **Accounting Policies**

##### **a. Income Tax**

No provision for income tax is necessary as the entity is exempt from income tax under section 23(f) of the Income Tax Assessment Act.

##### **b. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks and other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

##### **c. Revenue and Other Income**

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Capitation income is recognised when Australian Nursing & Midwifery Federation (SA Branch) is invoiced.

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 Taxation Office (ATO).

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

##### **e. Comparative Figures**

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

## Australian Nursing and Midwifery Federation South Australian Branch

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

**f. New Accounting Standards for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Branch has decided not to early adopt any of the new and amended pronouncements. The assessment of the new and amended pronouncements applicable in future reporting periods is that these Standards are not expected to significantly impact the Branch's financial statements.

#### NOTE 2: AUDITOR'S FEES

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

#### NOTE 3: CASH AND CASH EQUIVALENTS

|              | 2015 | 2014 |
|--------------|------|------|
|              | \$   | \$   |
| Cash at bank | 70   | 69   |
|              | 70   | 69   |
|              | 70   | 69   |

#### NOTE 4: EVENTS AFTER THE REPORTING PERIOD

The Branch Council is not aware of any significant events since the end of the reporting period.

#### NOTE 5: KEY MANAGEMENT PERSONNEL COMPENSATION

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

|   | 2015 | 2014 |
|---|------|------|
|   | \$   | \$   |
| Short-term employee benefits                | -    | -    |
| Post-employment benefits                    | -    | -    |
| Other long-term benefits                    | -    | -    |
| Termination benefits                        | -    | -    |
| Total key management personnel compensation | -    | -    |
|   | -    | -    |

#### NOTE 6: RELATED PARTY INFORMATION

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

- a) Branch Councillors are disclosed in the Operating Report. For details of disclosures relating to these key management personnel, refer to Note 5 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 2015 were \$371,691 (2014: \$343,101).
- d) Capitation fees paid or payable to Australian Nursing & Midwifery Federation (SA Branch) for the year ended 30 June 2015 were \$371,691 (2014: \$343,101).

## Australian Nursing and Midwifery Federation South Australian Branch

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

| NOTE 7: CASH FLOW INFORMATION  | 2015 | 2014 |
|--|------|------|
|  | \$   | \$   |
| <b>Reconciliation of cash flow from operating activities with net surplus for the year</b> |      |      |
| Net surplus for the year   | 1    | 1    |
| Non-cash flows in surplus for the year   | -    | -    |
| Changes in assets and liabilities  | -    | -    |
| Cash flow from operations  | 1    | 1    |

There are no reporting units or controlled entities of the Branch that are the source of a cash inflow or the application of a cash outflow.

#### NOTE 8: SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

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 to be provided to members or the General Manager of Fair Work Australia:

- 1) A member of a reporting unit, or the General Manager of Fair Work Australia, may apply to the reporting unit for specified 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 not be 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).

| NOTE 9: OTHER REPORTING INFORMATION                 | 2015 | 2014 |
|---|------|------|
|   | \$   | \$   |
| <b>Income Items:</b>                                |      |      |
| Recovery of wages activity                          | -    | -    |
| Levies received                                     | -    | -    |
| Grants or donations received                        | -    | -    |
| <b>Expense Items:</b>                               |      |      |
| Employee expenses                                   | -    | -    |
| Affiliation fees paid                               | -    | -    |
| <b>Administration Expenses:</b>                     |      |      |
| - Consideration to employees for payroll deductions | -    | -    |
| - Compulsory levies                                 | -    | -    |
| - Fees/allowances - meetings and conferences        | -    | -    |
| - Conferences and meeting expenses                  | -    | -    |
| Grants or Donations paid                            | -    | -    |
| Legal costs paid                                    | -    | -    |
| Penalties-via RO Act or RO Regulators               | -    | -    |



## Australian Nursing and Midwifery Federation South Australian Branch

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

| NOTE 9: OTHER REPORTING INFORMATION (CONT)          | 2015 | 2014 |
|---|------|------|
|   | \$   | \$   |
| <b>Statement of Financial Position items:</b>       |      |      |
| Receivables from Other Reporting Units              | -    | -    |
| Provision for Doubtful Debts                        | -    | -    |
| Payables to Other Reporting Units                   | -    | -    |
| Other Payables:                                     |      |      |
| - Consideration to employers for payroll deductions | -    | -    |
| - Legal costs                                       | -    | -    |
| Employee Provisions                                 | -    | -    |

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

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

The Branch has not acquired an asset or a liability during the financial year as a result of:

- a) An amalgamation under Part 2 of Chapter 3, of the RO Act in which the organisation (of which the reporting unit form part) was the amalgamated organisation; or
- b) A restructure of the branches of the organisation; or
- c) A determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation; or
- d) A revocation by the General Manager under subsection 249(1) of the RO Act of a certificate issued to an organisation under subsection 245(1).

The Branch has not acquired assets and liabilities during the financial year as part of a business combination.

#### NOTE 10: ORGANISATION DETAILS

The registered office of Australian Nursing and Midwifery Federation South Australian Branch is:

191 Torrens Road  
Ridleyton SA 5008



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
AUSTRALIAN NURSING & MIDWIFERY FEDERATION (SOUTH AUSTRALIAN BRANCH)**

**Report on the Financial Report**

We have audited the accompanying financial report of Australian Nursing & Midwifery Federation (South Australian Branch), which comprises the Statement of Financial Position as at 30 June 2015, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, Notes to the Financial Statements and the Council's Statement.

***Committee of Management's Responsibility for the Financial Report***

The Committee of Management and the Branch Secretary are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009* and for such internal control as they determine are necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Branch's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Branch's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of Management, as well as evaluating the overall presentation of the financial report.

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

***Independence***

In conducting our audit, we have complied with the independence requirements of the Australian Professional and Ethical Standards.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
AUSTRALIAN NURSING & MIDWIFERY FEDERATION (SOUTH AUSTRALIAN BRANCH) (CONT)**

***Audit Declarations***

We have concluded that the Committee of Management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The auditor is an approved auditor in accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, is a member of the Institute of Chartered Accountants in Australia and holds a current Public Practice Certificate.

***Audit Opinion***

In our opinion the financial report present fairly, in all material respects, the financial position of Australian Nursing & Midwifery Federation (South Australian Branch) as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance Australian Accounting Standards and the requirements of the Reporting Guidelines of Division 3 of Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

*Edwards Marshall*

Edwards Marshall  
Chartered Accountants

*BDMorkunas*

Brett Morkunas  
Partner

Adelaide  
South Australia

Dated: 14 October 2015