

# AUSTRALIAN NURSING FEDERATION

## A.C.T BRANCH

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### OPERATING REPORT

The Committee presents their report on the Australian Nursing Federation – A.C.T Branch, for the financial year ended 30 June 2004.

The names of the councillors who held office on the Council for the full Financial year, being the 1 July 2003 to the 30 June 2004 are:

Jill Parke	Maree James	Pat Piedrafita
Colleen Duff	Margaret McDonald	Cheryl Guthrie
Maria Trudinger	Robyn Staniforth	Jenny Miragaya
Janice Flaherty	Maureen Wilis	Denise O'Toole

The profit of the ACT Branch for the financial year to be \$172,189. This figure was increased by a property revaluation of \$72,092.

A review of the operations of the Branch during the financial year and the results of those operations found that Membership subscriptions had increased, along with employees wages.

The principal activities of the Federation during the financial year were the industrial and professional representation of nurses and nursing.


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

No officers hold positions as trustees or directors.

The number of members in the ACT Branch at the end of the financial year was 1510, with the Australia-wide memberships totalling 136,042.

The number of employees at the end of the financial year was 4.9

The members retain the right to resign from the Australian Nursing Federation in accordance with Section 10 of the Federal Rules.

  
.....  
Secretary  
Colleen Duff

Dated this 27<sup>th</sup> day of June 2005

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**WILLIAMS, Margaret**

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**From:** WILLIAMS, Margaret  
**Sent:** Wednesday, 20 April 2005 9:52 AM  
**To:** 'Paulina'  
**Subject:** RE: 2004 - Operating report.doc

Dear Paulina

Further to your email together with Operating Report, I am attaching my letter Of 2 December 2004 to Ms Colleen Duff and a "Mock Operating Report" for your information.

In particular, I draw your attention to matters which have not been addressed in the operating report you forwarded. These are:

(c) Right of Members to resign (refer letter of 2 December 2004)

(e) Number of **members and** number of **employees**

(f) Membership of Committee of Management:

please note that the operating report requires: ".....the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, **and the period for which he or she held such position**"

Lastly, the Operating Report should be **signed and dated**.

I look forward to receiving the amended Operating Report as soon as possible.

Should you wish to discuss this matter with me, I can be contacted on (03) 8661 7822.

Margaret.

-----Original Message-----

**From:** Paulina [mailto:paulinam@hollpart.com.au]  
**Sent:** Friday, 8 April 2005 8:56 AM  
**To:** margaret.williams@air.gov.au  
**Subject:** 2004 - Operating report.doc

Dear Margaret

Attached the Operating report as promised for the Australian Nursing Federation - ACT

Regards

Paulina

**WILLIAMS, Margaret**

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**Sent:** Friday, 8 April 2005 8:56 AM  
**To:** margaret.williams@air.gov.au  
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# AUSTRALIAN NURSING FEDERATION

## A.C.T BRANCH

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### OPERATING REPORT

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The names of the councillors who held office on the Council at any time during the year are:

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No officers hold positions as trustees or directors.

The number of employees in the ACT Branch at the end of the financial year was 1510, with the Australia -wide memberships totalling 136,042.

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Secretary  
Colleen Duff

Dated this ... .. day of ... .. 200



**Australian Government**  
**Australian Industrial Registry**

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7822  
Fax: (03) 9654 6672

Ms Colleen Duff  
Secretary  
Australian Nursing Federation - Australian Capital Territory Branch  
PO Box 1995  
WODEN ACT 2606

**Email: [inquiries@actanf.org.au](mailto:inquiries@actanf.org.au)**

Dear Ms Duff

**RE: FR 2004/290 - Lodgment of financial report for year ended 30 June 2004  
Schedule 1B of the Workplace Relations Act 1996 (RAO Schedule)**

I acknowledge receipt of the financial documents of the Australian Nursing Federation - Australian Capital Territory Branch for the year ended 30 June 2004.

The documents were lodged in the Industrial Registry on 3 November 2004.

**Your attention to the following matters is requested.**

**Operating Report**

The financial documents lodged did not contain an operating report. The Committee of Management must, as soon as practicable after the end of each financial year, cause an operating report to be prepared in relation to the financial year - refer s254 of the RAO Schedule. The operating report must contain the following:

**(a) *Review of principal activities:***

The report must contain a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of those activities during the year.

**(b) *Significant changes in financial affairs:***

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

**(c) *Right of members to resign:***

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 10 of the Federal Rules is applicable.

**(d) *Trustees of superannuation entities:***

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or

- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation

**(e) Number of members and number of employees:**

Subsection 254(2)(f) of the RAO Schedule and regulation 159(a) and (b) of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (the RAO Regulations) require the operating report to contain information pertaining to the number of persons that were members, and the number of persons who were employees, of the reporting unit at the end of the financial year.

**(f) Membership of Committee of Management:**

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the RAO Regulations.

You are requested to arrange for the committee of management to prepare an operating report addressing the required information for lodgement in the Industrial Registry as soon as possible. The organisation is obliged to also provide a copy to its members. You can however, undertake to do this after lodging a copy of the operating report in the Industrial Registry.

**Information to be provided to members**

The provisions under Item 4 "Information to be provided" in the General Purpose Financial Report (GPFR) appears to replicate the previous requirement under former provisions of the Workplace Relations Act 1996 (the Act). The correct reference and wording under the RAO Schedule is section 272(1) (2) and (3).

**Auditor's report**

The opinion of the auditor made under the auditor's report is expressed in terms previously required under former provisions of the Act. Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion on whether the GPFR is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. The following wording would satisfy the requirements:

*"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996."*

Further, it is unclear whether the firm Hollands & Partners falls within the definition of 'approved auditor' in regulation 4 of the RAO Regulations. An approved auditor is a person who is a member of CPA Australia, the National Institute of Chartered Accountants in Australia or the National Institute of Accounts and holds a current Public Practice Certificate. Mr G C A Hollands alone is not sufficient to demonstrate the requirement for "approved auditor".

A copy of this letter has been forwarded to Mr G C A Hollands, of Hollands & Partners - Accountants and Auditors, and I would be pleased to discuss this matter with you or Mr Hollands.

**Committee of Management Statement**

**(a) Consistency with other reporting units**

This area of the Committee of Management Statement relates to Item 17(e)(iv) of the Registrar's Reporting Guidelines. Your Branch Committee's statement does not address this issue. Subsection 242(3) of the RAO Schedule provides, in part, that where an organisation is divided into branches, each branch will be a reporting unit. As the ANF consists of a number of reporting units, you may wish to consider declarations that have been made by other reporting units of the ANF when preparing this statement for next year's financial report (financial reports of all reporting units are placed on our website at [www.airc.gov.au/organisations/list/list.html](http://www.airc.gov.au/organisations/list/list.html) (click on Org Number)).

**Accounting officer's certificate**

The report entitled "Accounting Officer's Certificate" appears to replicate the accounting officer's certificate previously required under former provisions of the Act. Please note that there is no requirement under the RAO Schedule to lodge an accounting officer's certificate.

**Committee of Management certificate**

Similarly, the certificate under the title "Committee of Management's Certificate" appears to replicate the committee of management's certificate previously required under former provisions of the Workplace Relations Act 1996 (the Act). There is now a requirement to only provide a Committee of Management statement referred to above.

**General Purpose Financial Report**

I have noted that the "Detailed Statement of Financial Performance" includes an item shown as "Salaries" - Ordinary" as an expense from ordinary activities. Future financial reports should show such salaries amounts as having been paid to either holders of office or employees as required by the reporting guidelines. (see Item (g) and (h) of the Industrial Registrar's Reporting Guidelines). I note that this point was also raised in our letter to you dated 8 December 2003 in relation to the financial documents for year ended 30 June 2003.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7822 or by email: [margaret.williams@air.gov.au](mailto:margaret.williams@air.gov.au).

Yours sincerely



Margaret Williams  
Statutory Services Branch

2 December 2004

cc: G C A Hollands  
Hollands & Partners  
Accountants & Auditors  
GPO Box 2955  
CANBERRA ACT 2601

Fax: (02) 6247 4012



australian nursing federation  
act branch

President: J.Parke  
Secretary: C.Duff  
ABN 41 698 088 660

FR2004/290

28 October 2004

*Rec'd 31/10/04*

Terry Nassios  
Deputy Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994S  
Melbourne, Victoria 3001

Dear Sir,

**Re: Financial return**

Please find enclosed a copy of the full General Purpose Financial Report and the designated office certificate for the Act Branch of the Australian Nursing Federation.

Yours sincerely

Colleen Duff  
Secretary




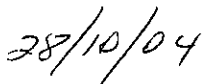
**Designated Officer's<sup>1</sup> Certificate**

s268 of Schedule 1B Workplace Relations Act 1996

I Colleen Duff, being the Secretary of the ACT Branch of the Australian Nursing Federation certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the *full report*, was provided to members on 30 September 2004; and
- that the full report was presented to *a meeting of the committee of management<sup>3</sup>* of the reporting unit on 27 October 2004; in accordance with section 266 of the RAO Schedule.

Signature 

Date: 

### Committee Of Management Statement

On 25 August 2004 the Committee of Management of ACT Branch of the Australian Nursing Federation passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended June 2004:

The Committee of Management 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 Industrial Registrar;
- (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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held\* in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (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; and
  - (iii) the financial records of the reporting unit have been\* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
- #(v) no information has been sought by a member of the reporting unit or by a Registrar under section 272 of the RAO Schedule
- #(vi) no orders have been made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: Colleen Duff

Title of Office held: Secretary

Signature:



Date: 25 August 2004

**AUSTRALIAN NURSING FEDERATION**

**A.C.T BRANCH**

**Financial Statements  
For the year ended 30 June, 2004**

**AUSTRALIAN NURSING FEDERATION**

**A.C.T BRANCH**

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**AUSTRALIAN NURSING FEDERATION**

**A.C.T BRANCH**

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**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Jill Parke and Colleen Duff being two members of the Committee of the Australian Nursing Federation – A.C.T Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- ( i ) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June, 2004;
- ( ii ) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June, 2004 in accordance with the rules of the organisation;
- ( iii ) To the knowledge of any member of the Committee, there have not been, during the financial year to which the accounts relates, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274 (2) of the Act), or copies of those records or other documents, or copies of the rules of the organisation, that have not been furnished, or made available to members of the organisation in accordance with the Workplace Relations Act, the Regulations, thereto or the rules of the organisation;
- ( iv ) The organisation has complied with sub-section 279 (1) and 279 (6) of the Act in relation to the financial accounts in respect of the year ended 30 June, 2003.

Dated.....25/8/04.....

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# AUSTRALIAN NURSING FEDERATION

## A.C.T BRANCH

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### ACCOUNTING OFFICER'S CERTIFICATE

I, Colleen Duff, being the officer responsible for keeping the accounting records of the Australian Nursing Federation – A.C.T. Branch, certify that as at 30 June, 2004, the number of the members was 1510.

In my opinion:

- ( i )           The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June, 2004;
- ( ii )           A record has been kept of all monies paid by, or collected from members of the organisation, and all monies so paid or those monies are to be credited, in accordance with the rules of the organisation;
- ( iii )           Before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- ( iv )           With regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- ( v )           All loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, made to persons holding office in the organisation were authorised in accordance with the rules of the association;
- ( vi )           The register of members of the organisation was maintained in accordance with the Act.

Dated.....25/8/04.....

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## AUSTRALIAN NURSING FEDERATION

### A.C.T BRANCH

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#### AUDITORS REPORT

We have inspected and audited the accounting records kept by the Australian Nursing Federation – A.C.T. Branch in respect of the year ended 30 June, 2004, and have received all the information and explanations we required for the purposes of the audit. As it is not possible for the Branch to exercise control over cash receipts prior to receipt by the Treasurer we are therefore unable to extend our examination to receipts other than those recorded in the books and records of the Federation.

Subject to the foregoing we report that in our opinion: -

- ( i )            There were kept by the organisation in respect of the period, satisfactory accounting records detailing the sources and nature of the receipts of the organisation (including receipts from members) and the nature and purposes of payments; and
  
- ( ii )            The attached accounts, statements and notes thereto, prepared in accordance with Section 273 of the Workplace Relations Act 1996, as amended, are properly drawn up so as to give a true and fair view of:
  - (a)            The financial affairs of the organisation as at 30 June, 2004; and
  
  - (b)            The income and expenditure of the organisation and any surplus or deficit, for the year ended on that date.



**G C A HOLLANDS**

30 August 04.

**A member of the firm of  
HOLLANDS & PARTNERS – ACCOUNTANTS & AUDITORS**

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**AUSTRALIAN NURSING FEDERATION**  
**Detailed Statement of Financial Position As At 30 June, 2004**

	2004	2003
<b>Proprietors' Funds</b>		
Opening balance	614,205.34	487,212.94
Net profit / (loss)	172,188.59	126,992.40
Less:		
<b>Total Proprietors' Funds</b>	<u><u>786,393.93</u></u>	<u><u>614,205.34</u></u>
<b>Represented by:</b>		
<b>Current Assets</b>		
<b>Cash Assets</b>		
Cash At Bank - 00141027	57,324.03	38,210.20
NAB Term Deposit 285415022		39,630.05
Cash on hand	<u>27.27</u>	<u>65.65</u>
	<u>57,351.30</u>	<u>77,905.90</u>
<b>Total Current Assets</b>	<u><u>57,351.30</u></u>	<u><u>77,905.90</u></u>



**AUSTRALIAN NURSING FEDERATION**  
**Detailed Statement of Financial Position As At 30 June, 2004**

	2004	2003
<b>Non-Current Assets</b>		
<b>Other Financial Assets</b>		
IAG Shares (Note 2)	3,505.00	2,383.40
Cwth Income Fund at MV (Note 2)	487,356.06	390,913.83
Margaret Burton Fund (Note 2)	7,576.23	7,457.58
	498,437.29	400,754.81
<b>Property, Plant and Equipment</b>		
Property - At Market Value (Note 3)	275,000.00	202,908.50
Fixtures & Fittings	8,185.64	6,339.64
Less: Accumulated depreciation	(5,192.64)	(5,368.64)
Plant & equipment - at cost	53,944.73	90,735.46
Less: Accumulated depreciation	(32,391.36)	(62,563.36)
Motor vehicles - at cost	51,039.45	53,729.45
Less: Accumulated depreciation	(27,950.00)	(36,984.00)
	322,635.82	248,797.05
<b>Total Non-Current Assets</b>	<b>821,073.11</b>	<b>649,551.86</b>
<b>Total Assets</b>	<b>878,424.41</b>	<b>727,457.76</b>
<b>Current Liabilities</b>		
<b>Current Tax Liabilities</b>		
GST payable control account	13,637.42	11,891.66
Input tax credit control account	(4,163.88)	(3,309.59)
Amounts withheld from salary and wages	13,708.00	12,332.00
	23,181.54	20,914.07
<b>Provisions</b>		
Provision - Long Service Leave (Note 5)	35,574.09	31,666.29
Provision - Annual Leave (Note 5)	33,274.85	28,151.20
	68,848.94	59,817.49
<b>Total Current Liabilities</b>	<b>92,030.48</b>	<b>80,731.56</b>



**AUSTRALIAN NURSING FEDERATION**  
**Detailed Statement of Financial Performance**  
**For the year ended 30 June, 2004**

	2004 \$	2003 \$
<b>Income</b>		
Interest received	746.91	2,224.92
Trust Distributions	18,526.43	14,792.56
Dividends	105.15	73.61
Other income	262.35	902.78
Profit on sale of assets	(4,037.45)	
Surplus Revaluation Property	72,091.50	
Surplus Revaluation Investment	8,156.05	2,998.98
Membership Subscriptions	534,984.18	512,654.69
Total income	<u>630,835.12</u>	<u>533,647.54</u>
<b>Expenses</b>		
ACTU Congress	1,918.98	
Affiliation Fee	5,152.00	4,048.00
Advertising and promotion		1,186.84
ANF Capitation Fee	19,452.00	19,176.00
Audit & Accountancy Fees	4,495.00	5,130.00
Bank fees and charges	3,856.27	2,653.58
Body Corporate Fees	2,006.20	2,332.85
Borrowing expenses	275.00	
Campaign Fund expense	7,142.49	367.27
Cleaning/Rubbish removal	1,230.00	2,049.77
Computer Expenses	813.38	1,242.74
Consultants fees	4,507.50	2,525.00
Depreciation	14,417.00	14,188.00
Donations	994.09	5,567.09
Electricity	1,749.09	2,239.66
Entertainment	314.55	182.90
Fees & charges		800.00
Fines		97.00
Fringe benefits tax		1,474.87
General Insurance	1,606.20	1,551.78
Workers Compensation	4,672.40	8,013.05
Interest	535.22	3,233.34
Journals & periodicals	26,021.71	21,679.50

**AUSTRALIAN NURSING FEDERATION**  
**Detailed Statement of Financial Performance**  
**For the year ended 30 June, 2004**

	2004	2003
	\$	\$
Legal fees	750.00	196.00
Meeting Expenses	4,521.58	1,839.63
Membership Grants	1,900.00	1,240.00
Motor Vehicle - Fuel & Oil	1,539.54	1,265.94
Motor Vehicle - NRMA	70.45	50.00
Motor Vehicle - Rego/Ins.	1,316.11	1,386.05
Motor Vehicle - Repairs	416.72	788.58
Payroll Tax	15,799.26	13,906.14
Postage	2,807.29	2,319.38
Printing & stationery	6,062.67	5,346.85
Provision - AL (note 5)	5,123.65	(211.44)
Provision - LSL (note 5)	3,907.80	9,428.32
Rates & land taxes	1,917.44	4,519.85
Repairs & maintenance	8,044.81	173.59
Salaries - ordinary	250,821.43	212,619.17
Security	667.50	480.00
Staff training	1,927.39	90.00
Subscriptions	4,462.63	3,711.06
Sundry expenses	100.00	625.26
Superannuation	28,080.61	31,496.95
Telephone & Telex	7,852.19	7,430.70
Typing & Copying	6,943.25	6,288.00
Travel, accom & conference	2,455.13	1,925.87
Total expenses	<u>458,646.53</u>	<u>406,655.14</u>
<b>Net Profit from Ordinary Activities before income tax</b>	<u><b>172,188.59</b></u>	<u><b>126,992.40</b></u>

**AUSTRALIAN NURSING FEDERATION  
A.C.T BRANCH  
NOTES TO AND FORMING PART OF THE ACCOUNTS**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

(A) Basis of Accounting

- (i) The accounts have been prepared on the basis of historical costs except where stated;
- (ii) In accordance with Section 272 of the Workplace Relations Act 1996 the organisation has adopted the accruals basis of accounting with the exception of membership subscription that are maintained on a cash basis.

(B) Depreciation and Amortisation of Fixed Assets

Fixed assets are depreciated over their estimated useful lives using the diminishing value method.  
Profits and Losses on disposal of Fixed Assets are taken into account in determining the profit for the year.

(C) Income Tax

No liability for income tax arises as the Organisation provides benefits only for the members and is consequently exempt from income tax.

**2. INVESTMENTS**

The value of the units in the Commonwealth Income Fund and NRMA Shares held by the Federation has been adjusted to reflect its market value as at 30 June, 2004. The resultant surplus or deficit is posted to the Surplus Revaluation Investments account.

**3. PROPERTY, PLANT & EQUIPMENT**

The value of the leasehold interest held by the Federation has been adjusted to reflect its market value as at 30 June 2004. This is the first time such an adjustment has been made.

**4. INFORMATION TO BE PROVIDED**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2), and (3) of Section 274, which read as follows:

- (i) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;
  - (ii) An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified
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# AUSTRALIAN NURSING FEDERATION

## A.C.T BRANCH

### NOTES TO AND FORMING PART OF THE ACCOUNTS

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- ( iii ) information available to the member of Registrar in such manner, and within such time as is prescribed;
- ( iv ) A registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

#### 5. PROVISIONS

An allowance has been made in these accounts for the updated amount of Long Service Leave and Annual Leave liability for the year. This adjustment has been made to bring the accounts into line with the actual cash that has been set aside to fund those obligations in advance of the time for payment.

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