



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

Dear Ms Duff,

**Financial Reports for Year Ended 30 June 2006 - FR2006/425**  
**Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial reports of the Australian Capital Territory Branch of the Australian Nursing Federation for the year ended 30 June 2006. The documents were lodged in the Industrial Registry on 14 December 2006.

The documents have been filed.

**Grants**

The accounts disclosed an amount for Membership Grants of \$2,800. If any individual grants were made in excess of \$1,000 then the organisation must lodge a statement setting out the relevant particulars of the grants in accordance with s237 of the RAO Schedule. A form is enclosed for this purpose.

*I draw your attention to the following concerning the above reports and the financial reporting obligations under the RAO Schedule. You do not need to take any further action in respect of the financial reports already lodged.*

**Accounts need to include Notice which sets out sections 272(1), (2) & (3)**

At the end of Note 1 at the top of page 7, the extract is incorrect and subsection (3) has been omitted. You are therefore requested in future to set out the subsections word for word as follows:

*"272 Information to be provided to members or Registrar*

- (1) A member of a reporting unit, or a Registrar, 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: This subsection is a civil penalty provision (see section 305)."*

**Auditor's Report - not stated whether approved auditor**

The signatory to the auditor's report has not indicated whether he/she is an "approved auditor" within the meaning of Regulation 4 of the RAO Regulations. The Industrial Registry believes this should be evident to members in the published financial reports.

**Auditor's Report - *not dated***

The Auditor's Report is not dated. Supplying the date can demonstrate compliance with the timescale requirements. Would you please ensure in future that all documents are dated as a matter of course.

Please do not hesitate to contact me by email at [robert.pfeiffer@air.gov.au](mailto:robert.pfeiffer@air.gov.au) or on (03) 8661 7817 if you wish to discuss this letter.

A copy of the financial report has been placed on the website maintained by the Industrial Registry at <http://www.e-airc.gov.au/145vact>.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'R Pfeiffer', written in a cursive style.

*for*

Robert Pfeiffer  
Assistant Team Manager  
Statutory Services Branch, Melbourne



# Statement of loans, grants and donations exceeding \$1,000 for financial year ending / /

Please refer to section 237 of the Registration and Accountability of Organisations Schedule when completing this form. This statement when lodged in the Industrial Registry may only be viewed by a member of the organisation. Use of this form is optional.

## Organisation's details

Name of organisation including division or branch

Postal Address

Postcode

## Details of officer completing the statement

Name

Name of office held in organisation

(An officer of the organisation should complete the statement)

Postal Address

Postcode

Telephone number (BH)

Facsimile number

Email

I certify that the information contained in this statement and its attachments is true and complete.

Signature

Date

**An organisation must lodge this statement within 90 days of the end of its financial year.**

Enquiries and statements should be addressed to:

INDUSTRIAL REGISTRAR  
AUSTRALIAN INDUSTRIAL REGISTRY  
Level 4, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6812

**AUSTRALIAN INDUSTRIAL REGISTRY**

*Australian Industry Registry*  
**LOANS, GRANTS AND DONATIONS EXCEEDING \$1,000 MADE BY ORGANISATION**  
 (if insufficient space, please attach separate sheet)

**LOANS**

Name of Recipient of Loan	Address	Amount	Purpose for which loan required	Security given in relation to loan	Arrangements for repayment of loan

*Note:* where a loan is made to relieve a member or dependant of a member from severe financial hardship, the name and address and particulars of arrangements for repayment need not be stated.

**GRANTS**

Name of Recipient of Grant	Address	Amount	Purpose of Grant

*Note:* where a grant is made to relieve a member or dependant of a member from severe financial hardship, the name and address need not be stated

**DONATIONS**

Name of Recipient of Donation	Address	Amount	Purpose of Donation

*Note:* where a donation is made to relieve a member or dependant of a member from severe financial hardship, the name and address need not be stated.



**australian nursing federation**  
**act branch**

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

Wednesday, 13 December 2006

The Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994  
Melbourne VIC 3001

**Attention: Mark Elliott**

Dear Sir/Madam

**Re: Australian Nursing Federation ACT Branch  
Financial Statements for the year ended 30<sup>th</sup> June 2006**

Please find attached a copy of the ANF ACT Branch full report and a copy of the designated Officer's certificate.

Please do not hesitate to contact the office if you require further information.

Yours sincerely

Colleen Duff  
Secretary

3/36 Botany Street  
Phillip ACT 2606

PO Box 1995  
Woden ACT 2606

Ph: (02) 6282 9455  
Fax:(02) 6282 8447

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


[www.actanf.org.au](http://www.actanf.org.au)

**Designated Officer's Certificate**  
**s268 of Schedule 1 Chapter 8**  
*Workplace Relations Act 1996*

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

- That the documents lodged herewith is a copy of the full report, referred to in s268 of the RAO Schedule; and
- That a *concise report* was provided to members on 1<sup>st</sup> November 2006; and a *full report* made available on our website;
- That the full report was presented to a *meeting of the committee of management* of the reporting unit on 7<sup>th</sup> December 2006; in accordance with s266 of the RAO Schedule.

Signed:

  
\_\_\_\_\_  
Colleen Duff  
Secretary  
ANF ACT Branch

Date:

13/12/06

**AUSTRALIAN NURSING FEDERATION**

**A.C.T BRANCH**

**Financial Statements  
For the year ended 30 June, 2006**

**AUSTRALIAN NURSING FEDERATION A.C.T BRANCH**

**CONTENTS**

**Operating Report**

**Income Statement**

**Balance Sheet**

**Cash Flow Statement**

**Notes to the Financial Statements**

**Committee of Management Statement**

**Independent Audit Report**



**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**

**OPERATING REPORT**

Your committee members submit the financial report of the Australian Nursing Federation - ACT Branch for the financial year ended 30 June 2006.

**COMMITTEE MEMBERS**

The names of committee members throughout the year and at the date of this report are:

Jill Parke	Robyn Staniforth	Denise O'Toole
Colleen Duff	Maureen Willis	Tracey Hay
Maria Trudinger	Pat Piedrafita	Sandra Mahlberg
Janice Flaherty	Jenny Miragaya	Tom Knight

No officers held positions as trustees or directors.

**PRINCIPAL ACTIVITIES**

The principal activities of the association during the financial year were:

- the industrial and professional representation of Nurses and Nursing.

**SIGNIFICANT CHANGES**

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

**MEMBERS**

The number of members in the ACT Branch at the end of the financial year was 1,599, with the Australia wide memberships totalling 150,000.

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

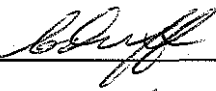

**EMPLOYEES**

The number of employees at the end of the financial year was 3.7.

**OPERATING RESULT**

The loss from ordinary activities after providing for income tax amounted to \$4,464.

Signed in accordance with a resolution of the Members of the Committee.

   
Dated this 6<sup>th</sup> day of October 2006

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH**  
**A.B.N 41 698 088 660**

**Income Statement**  
**For the year ended 30 June 2006**

	<b>Note</b>	<b>2006</b>	<b>2005</b>
		<b>\$</b>	<b>\$</b>
Revenue	3	618,799.00	582,024.00
Employee benefits expense	3(b)	(399,786.00)	(356,001.00)
Depreciation and amortisation expense		(11,010.00)	(13,375.00)
Seminar expense		(4,098.00)	(4,507.00)
Other expenses	3(a)	(208,369.00)	(153,050.00)
<b>Profit before income tax</b>		<b>(4,464.00)</b>	<b>55,091.00</b>
Income tax expense		0.00	0.00
<b>Profit from operations</b>		<b>(4,464.00)</b>	<b>55,091.00</b>

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

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH**

**A.B.N 41 698 088 660**

**Balance Sheet**

**As At 30 June 2006**

	Note	2006 \$	2005 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4	62,077	20,516
<b>Total Current Assets</b>		<b>62,077</b>	<b>20,516</b>
<b>Non-Current Assets</b>			
Financial Assets	5	573,860	614,893
Property, plant and equipment	6	319,392	328,566
<b>Total Non-Current Assets</b>		<b>893,252</b>	<b>943,459</b>
<b>Total Assets</b>		<b>955,329</b>	<b>963,975</b>
<b>Current Liabilities</b>			
Trade and other payables	7	22,828	23,694
Other payables	8	94,114	92,132
<b>Total Current Liabilities</b>		<b>116,942</b>	<b>115,826</b>
<b>Total Liabilities</b>		<b>116,942</b>	<b>115,826</b>
<b>Net Assets</b>		<b>838,387</b>	<b>848,149</b>
<b>Equity</b>			
Reserves	9	18,670	23,968
Retained earnings	10	819,717	824,181
<b>Total Equity</b>		<b>838,387</b>	<b>848,149</b>

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

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH**

**A.B.N 41 698 088 660**

**Cash Flow Statement  
For the year ended 30 June 2006**

	2006	2005
	\$	\$
<b>Cash Flow From Operating Activities</b>		
Receipts from members	582,476	545,907
Payments to Suppliers and employees	(611,139)	(489,761)
Interest received	222	186
Dividends received	284	182
Other Income	1,552	1,457
Net cash provided by (used in) operating activities	<u>(26,605)</u>	<u>57,971</u>
<b>Cash Flow From Investing Activities</b>		
Investment in Managed Funds	70,000	(75,500)
Purchase of property, plant & equipment	(1,835)	(19,305)
Net cash provided by (used in) investing activities	<u>68,165</u>	<u>(94,805)</u>
Net increase (decrease) in cash held	41,560	(36,834)
Cash at the beginning of the financial year	20,517	57,351
Cash at the end of the financial year (note 4)	<u>62,077</u>	<u>20,517</u>

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

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 693 088 660**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2006**

**Note 1            Statement of Significant Accounting Policies**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

In accordance with Section 257 of the Workplace Relations Act 1996, the organisation has adopted the accruals basis of accounting with the exception of membership subscriptions that are maintained on a cash basis.

The following is a summary of the material accounting policies adopted by the Federation in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**a.    Income Tax**

The Federation is exempt from Income Tax, as the entity provides benefits only for the members.

**b.    Property, Plant and Equipment**

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

**Plant and Equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the Federation to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets are depreciated on a diminishing value (DV) and prime cost (PC) methods over the useful lives of the assets to the Federation commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable

asset are: Class of Fixed Asset	Depreciation
Rate	
Leasehold Improvements	2.50% PC
Fixture & Fittings	20% DV
Plant and equipment	37.50% DV
Motor Vehicles	22.50% DV

**c.    Financial Instruments**

**Recognition**

Financial Instruments are initially measured at cost on trade date, which includes transactions costs, when the related contractual rights or obligations exist.

**Available -for-sale financial assets**

Available-for-sale financial assets are included at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 693 088 660**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2006**

**d. Employee Benefits**

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

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

**e. Cash and Cash Equivalents.**

For the purposes of the Statement of Cash Flows, cash includes cash on hand and main cheque account.

**f. Revenue**

Revenue from the Memberships is recorded on a cash basis as per the Workplace relations Act, s252. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Dividend revenue is recognised when the association has established that it has a right to receive a dividend.

**g. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

**h. Impairment of assets**

At each reporting date, the association reviews the carrying value of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication existed, the recoverable amount of the asset, being the higher of the asset's fair value less the costs to sell and value-in-use, is compared to the asset's carrying value and adjusted to the profit and loss accordingly.

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2006**

**WORKPLACE RELATIONS ACT**

In addition, the requirements of the Workplace Relations Act 1996 (RAO Schedule) Act 2002, requires members to be drawn to the provisions of subsection (1), (2), and (3) of Section 272, which read as follows;

(1) A member of an organisation, or a registrar, may apply to the organisation for specified prescribed information in relation to that organisation;

(2) An application must be made in writing and must specify the period with which, and the manner in which, the information is to be made available. The period must be less than 14 days after the application is given to the reporting unit.

**Note 2 Australian Equivalents to International Financial Reporting Standards.**

These reporting standards have not impacted on this association and as such have not been reflected in the financial statements.

<b>Note 3</b>	<b>Revenue</b>	2006	2005
		\$	\$
Operating activities			
—	Membership subscriptions	582,476	545,907
—	Other revenue from operating activities	<u>1,552</u>	<u>1,458</u>
		584,028	547,365
Non-operating activities			
—	Interest received	222	182
—	Dividends received	284	186
—	Other revenue from non-operating activities	<u>34,265</u>	<u>34,291</u>
		35,771	34,659
	<b>Total Revenue</b>	<u>618,799</u>	<u>582,024</u>

<b>Note 3(a)</b>	<b>Profit</b>	2006	2005
		\$	\$
Other expenses			
—	Affiliation Fee	7,569	5,241
—	ANF Capitation Fee	22,680	20,964
—	Bookkeeping Expense	3,838	-
—	Campaign Fund Expense	5,251	5,755
—	Computer Expense	7,093	2,068
—	Donations	274	850
—	Legal Costs	1,400	-
—	Membership Grants	2,800	1,500
—	Payroll Tax	24,251	18,422
—	Remuneration of Auditor	11,045	5,250
—	Subcontractors	17,699	-
—	Other Expenses	<u>104,469</u>	<u>93,000</u>
	<b>Total Expenses</b>	<u>208,369</u>	<u>153,050</u>

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2006**

<b>Note 3(b) Profit</b>	2006	2005
	\$	\$
Other expenses		
— Annual Leave - Provision	8,371	8,321
— Long Service Leave - Provision	(6,390)	14,963
— Superannuation	41,072	65,612
— Wages and Salaries	<u>356,733</u>	<u>267,105</u>
 Total Expenses	 <u>399,786</u>	 <u>356,001</u>

**Note 4 Cash and Cash Equivalents**

	2006	2005
	\$	\$
Cash on hand	75	137
Cash at bank	<u>62,002</u>	<u>20,380</u>
	<u>62,077</u>	<u>20,517</u>

**Note 5 Financial Assets**

	2006	2005
	\$	\$
Non-current		
Investments in listed corporations		
- at cost	<u>555,190</u>	<u>590,925</u>
	<u>555,190</u>	<u>590,925</u>
 a. Market value of investments in listed	 <u>573,860</u>	 <u>614,893</u>

**Note 6 Property, Plant and Equipment**

	2006	2005
	\$	\$
Leasehold Asset - At Market Value @ 30 June 2005	275,000	275,000
Less accumulated depreciation	<u>-</u>	<u>-</u>
	<u>275,000</u>	<u>275,000</u>
 Leasehold improvements - at cost	 19,357	 19,357
Less accumulated depreciation	<u>(7,224)</u>	<u>(6,452)</u>
	<u>12,133</u>	<u>12,905</u>
 Office equipment - at cost	 114,954	 113,118
Less accumulated depreciation	<u>(82,695)</u>	<u>(72,457)</u>
	<u>32,259</u>	<u>40,661</u>
	 <u>319,392</u>	 <u>328,566</u>



**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2006**

**a. Movements in carrying amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the

	Leasehold Improvements	Office Equipment	Total
	\$	\$	\$
Balance at the beginning of year	12,905	40,661	53,566
Additions		1,836	1,836
Depreciation expense	(772)	(10,238)	(11,010)
Carrying amount at the end of year	<u>12,133</u>	<u>32,259</u>	<u>44,392</u>

**Note 7 Trade and other payables**

	2006	2005
	\$	\$
Net GST Payable	11,397	10,451
Trade Creditors and Payables	2,811	7,564
PAYG Withholding	8,619	5,678
	<u>22,827</u>	<u>23,693</u>

**Note 8 Other payables**

	2006	2005
	\$	\$
Provisions –		
Annual Leave	49,967	41,596
Long Service Leave	44,147	50,537
	<u>94,114</u>	<u>92,133</u>

**Note 9 Capital Profit Reserve**

	2006	2005
	\$	\$
Revaluation Reserve	18,670	23,968
	<u>18,670</u>	<u>23,968</u>

The capital profits reserve records profits on disposal of non-current assets

**Note 10 Retained Profits**

	2006	2005
	\$	\$
Retained profits at the beginning of the financial year	824,181	769,090
Net profit attributable to the association	(4,464)	55,091
Retained profits at the end of the financial year	<u>819,717</u>	<u>824,181</u>

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2006**

**Note 11 Cash Flow Information**

	2006	2005
	\$	\$
<b>a. Reconciliation of Cash</b>		
Cash on hand	75	137
Cash at bank	62,002	20,380
	<u>62,077</u>	<u>20,517</u>
<b>b. Reconciliation of Net Cash provided by</b>		
<b>Operating Activities to Profit from Ordinary Activities after Income Tax</b>		
Profit from ordinary activities after income tax	(4,464)	55,091
Non-cash flows in profit from ordinary		
Depreciation	11,010	13,375
Net loss on disposal of plant and		
Changes in assets and liabilities:		
(Increase)/decrease in receivables	35,617	34,290
Increase/(decrease) in creditors, accruals and grants in advance	(3,402)	7,373
Increase/(decrease) in tax payable	3,887	(7,885)
Increase/(decrease) in provisions	1,981	23,283
Net cash provided by operating activities	<u>(26,605)</u>	<u>57,971</u>

**Note 12 Financial Instruments**

**a. Interest Rate Risk**

The Federation's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	Weighted Average		Floating	Fixed Interest Rate Maturity			
	Effective Interest Rate		Rate	Within 1 Year		1 to 5 Years	
	2006	2005	2006	2006	2005	2006	2005
Financial Assets	%	%	\$	\$	\$	\$	\$
Cash	0.65	0.7	62,002				
Short Term Deposits	5.75	7.5	573,860				
<b>Total Financial Assets</b>	<b>6.4</b>	<b>8.2</b>	<b>635,862</b>				

**b. Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

The Federation does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Association.

**c. Net Fair Values**

Methods and assumptions used in determining net fair value

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the economic entity intends to hold these assets to

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to the financial statements.

**Note 13 Federation Details**

The principal place of business of the Federation is: Unit 3, 36 Botany Street, Phillip ACT

**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**

**COMMITTEE OF MANAGEMENT STATEMENT**

On the 27/9/06 the Committee of management of the Australian Nursing Federation passed the resolution in relation to the general financial report of the reporting unit for the financial year ending 30 June 2006.

1. Presents a true and fair view of the financial position of Australian Nursing Federation - ACT Branch as at 30 June 2006 and its performance for the year ended on that date in accordance with Australian Accounting Standards, guidelines of the Industrial Registrar and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Australian Nursing Federation - ACT Branch will be able to pay its debts as and when they fall due.
3. During the Financial year ending 30 June 2006 and since the end of the year;
  - a) Meetings of the Committee of Management were held in accordance with the rules of the branch;
  - b) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation;
  - c) the financial records of the reporting unit have been kept in accordance with the RAO Schedule and the RAO Regulations;
  - d) The issue of consistency is being considered by the reporting units of the Australian Nursing Federation in this reporting year under the RAO Schedule with a view to keeping, as far as practicable, the financial reports in a consistent manner to each of the other reporting units to ensure compliance with the Australian Standards in the subsequent year;
  - e) No requests have been made by a member under section 272 of the RAO Schedule requesting information of the Branch and;
  - f) No orders have been made by the Industrial Registry under section 273 of the RAO Schedule during the period.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President

*Jill M. Parke*

Treasurer

*[Signature]*

Dated this

6<sup>th</sup>

day of

October 2006

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**

**Scope**

We have audited the financial report of Australian Nursing Federation - ACT Branch for the year ended 30 June 2006. The Committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the association's financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the financial report of Australian Nursing Federation - ACT Branch presents a true and fair view in accordance with applicable Accounting Standards, Part 3 of Chapter 8 of Schedule B of the Workplace Relations Act 1996 and other mandatory professional reporting requirements in Australia the financial position of Australian Nursing Federation - ACT Branch as at 30 June 2006, and the results of its operations and its cash flows for the year then ended.

Name of Firm HOLLANDS & PARTNERS

Name of Partner G. HOLLANDS

Date

Address Level 1, 17 Barry Drive Canberra ,ACT 2601



**AUSTRALIAN NURSING FEDERATION - ACT BRANCH 41 698 088 660**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2006**

**CERTIFICATE OF MEMBERS OF THE COMMITTEE**

I,.....of..... and I,..... of  
.....certify that:

- a) We are members of the committee of the Australian Nursing Federation.
- b) We attended the annual general meeting of the association held on.....
- c) We are authorised by the attached resolution of the committee to sign this certificate.
- d) This annual statement was submitted to the members of the association at its annual general meeting.

Dated this \_\_\_\_\_ day of \_\_\_\_\_

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