



Australian Government
Australian Industrial Registry

22 January 2009

Ms Jenny Miragaya
Branch Secretary
Australian Nursing Federation
Australian Capital Territory Branch
PO Box 1995
WODEN ACT 2606

By email: inquiries@actanf.org.au

Cc: Ms Helen Agnew
Office Manager
Australian Nursing Federation
Australian Capital Territory Branch

Dear Ms Miragaya

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2008 – FR2008/258**

I acknowledge receipt of the financial report for the Australian Capital Territory Branch of the Australian Nursing Federation for the year ended 30 June 2008 and the Designated Officer's Certificate. The documents were lodged in the Industrial Registry on 24 December 2008 and 22 January 2009 respectively.

The documents have now been filed.

Although the documents have been filed, I would like to comment on some issues arising from the operating report (page 2 of financial report). I make these comments to assist you when you next prepare the financial reports. You *do not* need to take any further action in respect of the financial reports already lodged.

1. Review, results and any significant changes in principal activities

Subsection 254(2)(a) of the RAO Schedule provides that the operating report must contain a review of the reporting unit's principal activities during the year, the results of those activities and any significant changes in the nature of those activities during the year. In the lodged operating report the information provided under this requirement was too brief to satisfy s254(2)(a). In future, the information regarding this should also contain a *review of the principal activities and a review of the results of those activities*.

2. Significant changes in financial affairs

Subsection 254(2)(b) provides that the operating report must give details of any significant changes in the financial affairs. I note there was information in the operating report that addressed significant changes, but this was directed at the significant changes in the nature of the principal activities rather

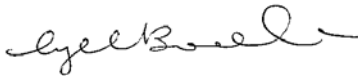
than significant changes in the financial affairs of the reporting unit. Please in future, ensure this requirement to give details of any *significant changes in the financial affairs* is provided.

3. Details of members' right to resign

Subsection 254(2)(c) provides that the operating report must *give details* of the right of members to resign from the reporting unit under s174. A reproduction of subsections 10.2.1 and 10.2.2 of the Australian Nursing Federation rules would satisfy the requirement to 'give details' of the right of members to resign.

Your cooperation in remedying the above matters in future operating reports will be much appreciated. Should you wish to discuss any matters contained in this letter I may be contacted on (03) 8661 7989 (Wed – Fri) or by e-mail at cynthia.lobooth@airc.gov.au.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth', with a stylized flourish at the end.

Cynthia Lo-Booth
Statutory Services Branch



Australian Nursing Federation ACT Branch

ABN: 41 698 088 660

President: J.Parke Secretary: J.Miragaya

DESIGNATED OFFICERS' CERTIFICATE

S268 OF Schedule 1 Chapter 8

Workplace Relations Act 1996

I, Jennifer Miragaya, 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 the *full report* was made available to members on our website and notified of in our regular October/November Newsletter from 24rd October 2008.
- That the *full report* was presented to a *meeting of the Committee of Management* of the reporting unit on 16 December 2008; in accordance with S268 of the RAO Schedule.

Signed:

Jenny Miragaya

Secretary

ANF ACT Branch

Date:

22/1/09



Australian Government
Australian Industrial Registry

14 January 2009

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

By email: inquiries@actanf.org.au

Dear Ms Duff

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial Report for year ended 30 June 2008 – FR2008/258**

I acknowledge receipt of the financial report for the Australian Nursing Federation of the Australian Capital Territory Branch for the year ended 30 June 2008. The documents were lodged in the Industrial Registry on 24 December 2008.

The financial report has not been filed.

The financial report has not been filed because the report is missing the designated officer's certificate required under section 268 of the RAO Schedule. The designated officer's certificate should state the documents lodged are a copy of the full report referred to in s268 of the RAO Schedule. The certificate must also provide details of when copies of the full report were provided to members and details of when the full report was presented to a meeting in accordance with section 266.

Please arrange for a designated officer's certificate be lodged with the Registry as soon as possible to allow the filing of this matter. For your assistance I have enclosed a copy of your reporting unit's designated officer's certificate from the previous financial year so you can identify the document I am requesting for.

If you have any queries regarding this letter I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@airc.gov.au

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth
Statutory Services Branch

Enc.

Cc: Ms Helen Agnew
Office Manager



Australian Nursing Federation ACT Branch

ABN: 41 698 088 660

President: J.Parke Secretary: J.Miragaya

18 December 2008

Margaret Williams
Statutory Services Branch
Australian Industrial Registry
Level 5, 11 Exhibition Street
Melbourne Vic 3000

FR 2008/258

Dear Ms Williams

Re: Australian Nursing Federation – Australian Capital Territory Branch Annual Return of Information & General Purpose Financial Report for the Year ended 30 June 2008.

Please find attached a signed and dated Audited Financial Report and Declaration certifying the matters required under the RAO Schedule of the *workplace Relations Act 1996*. These matters include a list of the offices, a list of the office holders, the number of members, the address of the organisation, and a record of the elections that were required in the financial year.

The declaration has been signed and dated by the Branch Secretary as required by the rules.

Yours sincerely

A handwritten signature in black ink that reads "Helen Agnew". The signature is written in a cursive, flowing style.

Helen Agnew
Office Manager

**AUSTRALIAN NURSING
FEDERATION - ACT BRANCH**

*General Purpose Financial Report
For The Year Ended 30th June, 2008*

Houston & Hanna
Chartered Accountants
15/11 McKay Gardens
TURNER ACT 2601

Phone: 02-62498515 Fax: 02-62496792

Email: kim@khanna.com.au



Australian Nursing Federation

ACT Branch

ABN: 41 698 088 660

President: J.Parke Secretary: C.Duff

COMMITTEE OF MANAGEMENT STATEMENT

Branch Council Recommendation:

That the BCM have considered the financial statements and endorse the Committee of Management Statement as follows:

On the 7th October 2008 the Committee of Management of The Australian Nursing Federation – ACT 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, 2008.

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 cashflows 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 GPFR related 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 the 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 the 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
 - (iv) The financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation.
 - (v) There has been no requests by any member or the Registrar that required a report under Section 272 of the RAO Schedule.
 - (vi) No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management

Title of Office held:

Signature 

Dated this 7th day of October 2008

OFFICE: 3/36 Botany Street, Phillip ACT 2606

PHONE: 02 6282 9455

EMAIL: inquiries@actanf.org.au

POSTAL: PO Box 1995, Phillip ACT 2606

FAX: 02 6282 8447

WEB: www.actanf.org.au



Australian Nursing Federation ACT Branch

ABN: 41 698 088 660

President: J.Parke Secretary: C.Duff

The Committee Members submit the financial report of The Australian Nursing Federation for the financial year ended 30 June 2008

COMMITTEE MEMBERS:

The names of Committee Members throughout the year and the date of this report are 7 October 2008.

Jill Parke	President	1 July 2007 – 30 June 2008
Colleen Duff	Secretary	1 July 2007 – 30 June 2008
Jenny Miragaya	Vice President	1 July 2007 – 30 July 2007 (Resigned)
Janice Flaherty	Executive Committee Member	1 July 2007 – 18 November 2007
	Elected Vice President	19 November 2007 – 30 June 2008
Denise O'Toole	Executive Committee Member	1 July 2007 – 30 June 2008
Maureen Willis	Committee Member	1 July 2007 – 14 April 2008
	Appointed Executive Committee	15 April 2008 – 30 June 2008
Maria Trudinger	Executive Committee Member	1 July 2007 – 30 June 2008
Sandra Mahlberg	Executive Committee Member	1 July 2007 – 30 June 2008
Karen McInerney	Committee Member	1 July 2007 – 30 June 2008
Nancy Smith	Committee Member	1 July 2007 – 30 June 2008
Athalene Rosborough	Committee Member	1 July 2007 – 30 June 2008
Lucy Owen	Appointed Committee Member	15 April 2008 – 30 June 2008
John Acs	Elected Committee Member	19 November 2007 – 30 June 2008

No Officers held positions as Trustees or Directors

PRINCIPAL ACTIVITIES:

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

- The industrial & professional representation of Nurses & 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 1,612.
- 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 7.
- **OPERATING RESULTS:**
- The surplus from ordinary activities after providing for income tax amounted to \$ 91, 406:00.
- Signed in accordance with a resolution of the Members of the Committee.

Signed: _____

Jill Parke (President)

Date

7/10/08

Signed: _____

Colleen Duff (Secretary)

OFFICE: 3/36 Botany Street, Phillip ACT 2606

PHONE: 02 6282 9455

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**AUSTRALIAN NURSING FEDERATION
- ACT BRANCH**

A.B.N. 41 698 088 660

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE, 2008**

2007		NOTE	2008
\$			\$
668,014	Revenue	3	720,756
(128,187)	Employee benefits expense -Office holders		(136,354)
(146,532)	- other employees		(285,381)
(20,504)	Depreciation and amortisation expense		(17,982)
<u>(161,644)</u>	Other Expense	3(a)	<u>(189,632)</u>
<u>211,147</u>	Surplus for the Year		<u>91,406</u>

**AUSTRALIAN NURSING
FEDERATION- ACT BRANCH**

**BALANCE SHEET
AS AT 30 JUNE, 2008**

2007		NOTES	2008
\$			\$
	CURRENT ASSETS		
68,275	Cash and cash Equivalents	5(a)	63,327
109	Sundry debtors & Prepayments		5,123
<u>68,384</u>	TOTAL CURRENT ASSETS		<u>68,450</u>
	 NON CURRENT ASSETS		
768,248	Financial Assets	6	874,004
308,997	Property, Plant & Equipment	4	294,810
<u>1,077,245</u>	TOTAL NON-CURRENT ASSETS		<u>1,168,814</u>
 <u>1,145,629</u>	 TOTAL ASSETS		 <u>1,237,264</u>
	 CURRENT LIABILITIES		
31,570	Trade and Other Payables		24,461
75,876	Staff Leave Provisions	7	90,534
<u>107,446</u>	TOTAL CURRENT LIABILITIES		<u>114,995</u>
107,446	TOTAL LIABILITIES		114,995
<u>1,038,183</u>	NET ASSETS		<u>1,122,269</u>
	 Equity		
7,319	Reserves	8	-
1,030,864	Retained Earnings	9	1,122,269
<u>1,038,183</u>	Total Equity		<u>1,122,269</u>

**AUSTRALIAN NURSING
FEDERATION - ACT BRANCH**

A.B.N. 41 698 088 660

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE, 2008**

2007		2008
\$		\$
	CASH FLOW FROM OPERATING ACTIVITIES	
686,915	Receipts from Members	692,277
(495,970)	Payments to suppliers & employees	(631,909)
155	Interest received	243
207	other Investment Income	23,537
-	Other Income	4,700
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191,307	NET CASH PROVIDED BY (USED IN) OPERATIONS ACTIVITIES	88,847
	CASH FLOW FROM INVESTING ACTIVITIES	
(175,000)	Investment in Managed Funds	(90,000)
(10,109)	Purchase of property, plant & equipment	(3,795)
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(185,109)	NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	(93,795)
6,198	NET INCREASE/(DECREASE) IN CASH HELD	(4,948)
62,077	Cash at beginning of the financial year	68,275
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68,275	CASH AT END OF THE FINANCIAL YEAR (Note 5)	63,327
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THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS

**AUSTRALIAN NURSING
FEDERATION - ACT BRANCH**

A.B.N. 41 693 088 660

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008.**

Note 1 Statement of 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 and associated Regulations 2003.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

(a) Income Tax

The association is a tax exempt body under the division 50 of the income tax assessment Act 1997 as a registered employee organisation.

(b) Property, Plant & 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.

The carrying amount of plant and equipment is reviewed annually by the Association to ensure it is not in excess of the recoverable amount from those assets.

Depreciation

The depreciable amount of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the association commencing from time the assets is held ready for use.

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

<u>Class of Fixed Assets</u>	<u>Depreciation Rate</u>
Office Furniture & Fittings	10 - 15%
Office Equipment	20 - 25%
Leasehold Buildings	4.00%

(c) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other 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.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008.**

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of Section 272 of Schedule 1B, which indicates as follows:

- (1) A member of the 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) The reporting unit must comply with an application made under subsection (1).

Civil penalty provision applies for non compliance.

NOTE 3 - REVENUE

	2008	2007
	\$	\$
Operating activities		
- Membership subscriptions	692,277	636,915
- Other revenue from operating activities	4,700	-
	696,977	636,915
Non-operating activities		
- Interest received	498	155
- Other revenue from non-operating activities	23,282	30,944
	23,780	31,099
Total Revenue	720,756	668,014

NOTE 3(a) - PROFIT

Other Expenses		
- Affiliation Fee	5,959	2,460
- ANF Capitation Fee	25,536	23,640
- Bookkeeping Expenses	3,695	3,055
- Campaign Fund Expenses	7,865	16,663
- Conferences/meetings	5,139	1,143
- IT & Computer expenses	19,470	5,828
- Property Expenses	22,477	13,105
- Legal Costs	1,860	-
- Membership Grants (less than \$1000 each)	2,000	2,798
- Payroll Tax	24,274	17,305
- Remuneration of Auditor	3,300	6,950
- Other Expenses	68,058	68,697
Total Expenses	189,632	161,646

**AUSTRALIAN NURSING
FEDERATION - ACT BRANCH**

A.B.N. 41 698 088 660

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008.**

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2007 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2008 Written Down Value \$
276,756	Leasehold land & buildings	285,700	17,479	268,221
22,381	Office equipment & Furniture	86,476	67,528	18,948
9,860	Motor vehicle	24,689	17,048	7,641
<u>308,997</u>	Total written down value	<u>396,865</u>	<u>102,055</u>	<u>294,810</u>

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

	2008 \$	2007 \$
Cash on hand	78	38
Cash at bank	63,250	68,237
	<u>63,327</u>	<u>68,275</u>

(b) Reconciliation of Cash Flows from Operations

	2008 \$	2007 \$
Operating surplus/(deficit)	91,406	211,147
Add Back Non-Cash Items		
Amortisation of Leasehold Building	8,000	8,000
Depreciation of Equipment & furniture	9,982	12,504
Investment Income/movement Reinvested	(23,076)	(19,388)
Increase/(decrease) in provisions	14,658	(29,589)
Total Non-Cash Items	100,970	182,674
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	(5,014)	(109)
Increase(decrease) in Creditors	(7,109)	8,742
Cash Flows from Operations	<u>88,847</u>	<u>191,307</u>

**AUSTRALIAN NURSING
FEDERATION - ACT BRANCH**

A.B.N. 41 698 088 660

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008.**

NOTE 6 - FINANCIAL INVESTMENTS

	2008	2007
	\$	\$
Shares in Public Company	1,248	1,248
Units in Commonwealth Income Fund @ market value	<u>872,756</u>	<u>767,000</u>
Total Investments	<u>874,004</u>	<u>768,248</u>

NOTE 7- PROVISION FOR STAFF LEAVE ENTITLEMENTS

Current Liabilities

General Staff

Provision for Annual Leave	20,330	3,934
Provision for Long Service Leave	<u>1,770</u>	<u>-</u>
	<u>22,100</u>	<u>3,934</u>

Office Holder

Provision for Annual Leave	25,584	37,082
Provision for Long Service Leave	<u>42,850</u>	<u>34,860</u>
	<u>68,434</u>	<u>71,942</u>

TOTAL CURRENT STAFF LEAVE ENTITLEMENTS	<u>90,534</u>	<u>75,876</u>
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Non Current Liability

Provision for Long Service Leave	<u>-</u>	<u>-</u>
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NOTE 8 - Investment Market Valuation Movement Reserve

Movement in Investment Valuation (now included in Income	<u>-</u>	<u>7,319</u>
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NOTE 9 - Retained Earnings

Retained Earnings at the beginning of the financial year	1,030,863	819,716
Net Surplus Attributable to the association	<u>91,406</u>	<u>211,147</u>
Retained Earnings at the end of the financial year	<u>1,122,269</u>	<u>1,030,863</u>

**AUSTRALIAN NURSING
FEDERATION - ACT BRANCH**

AUDITOR'S REPORT

I have audited the accounts of the Australian Nursing Federation, ACT Branch in respect of the year ended 30 June, 2008 and have received all the information and explanations I required for the purposes of my audit.

Scope

The Executive Committee is responsible for the preparation and presentation of the financial reports and the information contained therein. I have conducted an independent audit of the financial reports in order to express an opinion on them to the members.

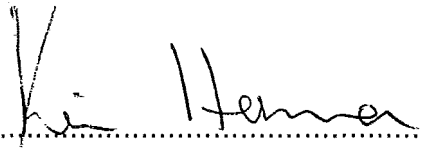
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Accounting Standards and Statutory Requirements so as to present a view of the Australian Nursing Federation, ACT Branch which is consistent with my understanding of its financial position and the results of its operations.

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

In my opinion:

- (i) there were kept by the Organisation in respect of the year satisfactory accounting records detailing the sources and nature of the income of the Organisation (including income from members) and the nature and purpose of expenditure;
- (ii) 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, and
- (iii) that the branch has not being involved with recovery of wages activities during the year.

Suite 15 George Turner Offices
11 McKay Gardens
TURNER ACT 2601


.....
Kim D Hanna FCA
Registered Company Auditor
Date... 8 October 2008