

30 November 2009



Ms Jenny Miragaya  
Branch Secretary  
Australian Nursing Federation  
ACT Branch  
3/36 Botany St  
PHILLIP ACT 2606

Fair Work  
Australia

Email – [inquiries@actanf.org.au](mailto:inquiries@actanf.org.au)  
Fax - [0262828447@faxmaker.com](mailto:0262828447@faxmaker.com)

Dear Ms Miragaya,

Attention: Ms Helen Agnew, Office Manager

**Re: Financial Report - year ending 30 June 2009 - FR2009/270**

**Fair Work (Registered Organisations) Act 2009 (RO Act)**

The financial report for the ACT Branch of the Australian Nursing Federation for year ending 30 June 2009 was lodged on 9 November 2009. The Designated Officer's Certificate relating to the financial report was lodged on 24 November 2009.

The documents have been filed.

The following information is provided to assist you in future years:

Designated Officer's Certificate

The Designated Officer's Certificate must always confirm that the full financial report has been *provided* to members and *presented* to a meeting, and should provide the dates that these events occurred – for further information on this point see s.268 of the RO Act.

Audit Report to be signed after Committee of Management Statement

The Audit Report must always be signed after the Committee of Management Statement – this is because the auditor must take this statement into account when signing his/her audit report – for more information on this point see ss.253 and 257 of the RO Act.

If you have any queries regarding the above please contact me.

Yours faithfully,

Andrew Schultz

Tribunal Service & Organisations

11 Exhibition Street  
Melbourne VIC 3000  
GPO Box 1994  
Melbourne VIC 3001

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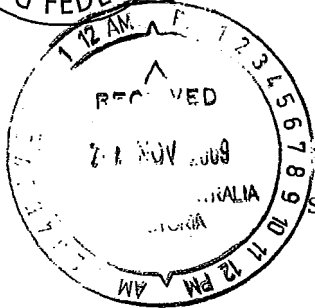
# Australian Nursing Federation

## ACT Branch

ABN: 41 698 088 660

President: J.Parke

Secretary: J. Miragaya



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

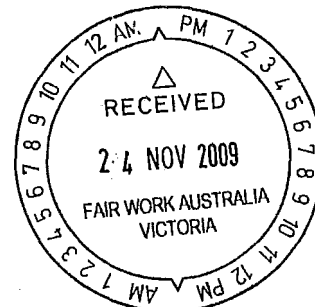
s.268 Fair Work (Registered Organisations) Act 2009

*Audit*

I *Jenny Miragaya* being the Branch Secretary of the Australian Nursing Federation ACT Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the Audited Report was provided to members on 25 August 2009 and
- that the full Audited Report was presented to *a meeting of The Branch Council* of the reporting unit on 27 October 2009 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.
- that the full Audited Report was provided to members via the ACT ANF web site on 28 October 2009

Signature of prescribed designated officer:



Branch Secretary.

*Jenny Miragaya*

Date: *19/11/09*



# Australian Nursing Federation

## ACT Branch

ABN: 41 698 088 660

President: J.Parke Secretary: J. Miragaya

4 November 2009

Statutory Services Branch  
Australian Industrial Registry  
Level 5 11 Exhibition Street  
MELBOURNE Vic 3000



To whom it may concern

- **Re : ACT ANF General Purpose Financial Report for the year ended 30 June 2009.**

Please find attached a signed and dated Audited Financial Report & Declaration certifying the matters required.

These matters include a list of the officers, office holders, the number of members, the addresses of the organisation, an a record of the elections that were required by the rules.

Yours sincerely

A handwritten signature in cursive script that reads "Helen Agnew".

Helen Agnew  
Office Manager

**AUSTRALIAN NURSING  
FEDERATION - ACT BRANCH**

*General Purpose Financial Report  
For The Year Ended 30<sup>th</sup> June, 2009*

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

Phone: 02-62498515 Fax: 02-62496792

Email: [kim@khanna.com.au](mailto:kim@khanna.com.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 2009.

## COMMITTEE MEMBERS:

The names of Committee Members throughout the year and the date of this report are 27 October 2008.

Jill Parke	President	1 July 2008 – 30 June 2009
Colleen Duff	Secretary	1 July 2008 – 30 November 2008 (resigned)
Jenny Miragaya	Appointed Secretary	1 December 2008 – 30 June 2009
Janice Flaherty	Executive Committee Member	1 July 2008 – 30 June 2009
Denise O'Toole	Executive Committee Member	1 July 2008 – 30 June 2009
Maureen Willis	Executive Committee Member	1 July 2008 – 30 June 2009
Maria Trudinger	Executive Committee Member	1 July 2008 – 30 June 2009
Sandra Mahlberg	Executive Committee Member	1 July 2008 – 30 June 2009
Karen McInerney	Committee Member	1 July 2008 – 30 June 2009
Nancy Smith	Committee Member	1 July 2008 – 30 June 2009
Athalene Rosborough	Committee Member	1 July 2008 – 30 June 2009
Lucy Owen	Committee Member	1 July 2008 – 30 June 2009
John Acs	Committee Member	1 July 2008 – 30 June 2009

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 1583.
- 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 6

### - OPERATING RESULTS:

- The surplus from ordinary activities after providing for income tax amounted to \$ 106,296:00
- Signed in accordance with a resolution of the Members of the Committee.

Signed: Jill Parke

Jill Parke (President)

Signed: Jenny Miragaya

Jenny Miragaya (Secretary)

Date 27/10/09

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# Australian Nursing Federation

## ACT Branch

ABN: 41 698 088 660

President: J.Parke Secretary: J. Miragaya

### COMMITTEE OF MANAGEMENT STATEMENT

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

On the 27 October 2009 the Committee of Management of The Australian Nursing Federation – ACT Branch passed the following resolution in relation to the general purpose financial report (GPFRR) of the reporting unit for the financial year ended 30 June, 2009.

The Committee of Management declares in relation to the GPFRR 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 GPFRR 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** \_\_\_\_\_

**Jenny Miragaya**

**Branch Secretary**

**Dated this** 27 <sup>th</sup> October **2009**

**OFFICE:** 3/36 Botany Street, Phillip ACT 2606

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**AUSTRALIAN NURSING FEDERATION**

**- ACT BRANCH**

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

**INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE, 2009**

<b>2008</b>		<b>NOTE</b>	<b>2009</b>
<b>\$</b>			<b>\$</b>
720,756	Revenue	<b>3</b>	717,421
(136,354)	Employee benefits expense -Office holders		(127,410)
(285,381)	- other employees		(290,859)
(17,982)	Depreciation and amortisation expense		(19,462)
<u>(189,632)</u>	Other Expense	<b>3(a)</b>	<u>(173,394)</u>
<u>91,406</u>	<b>Surplus for the Year</b>		<u>106,296</u>

**THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS**

**AUSTRALIAN NURSING  
FEDERATION- ACT BRANCH**

**BALANCE SHEET  
AS AT 30 JUNE, 2009**

2008		NOTES	2009
\$			\$
	<b>CURRENT ASSETS</b>		
63,327	Cash and cash Equivalents	5(a)	129,520
5,123	Sundry debtors & Prepayments		848
<u>68,450</u>	<b>TOTAL CURRENT ASSETS</b>		<u>130,368</u>
	<b>NON CURRENT ASSETS</b>		
874,004	Financial Assets	6	862,707
294,810	Property, Plant & Equipment	4	296,659
<u>1,168,814</u>	<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,159,366</u>
<u><b>1,237,264</b></u>	<b>TOTAL ASSETS</b>		<u><b>1,289,734</b></u>
	<b>CURRENT LIABILITIES</b>		
24,461	Trade and Other Payables		26,642
90,534	Staff Leave Provisions	7	32,238
<u>114,995</u>	<b>TOTAL CURRENT LIABILITIES</b>		<u>58,880</u>
	<b>NON CURRENT LIABILITIES</b>		
<u>-</u>	Staff Leave Provisions		2,289
	<b>TOTAL NON CURRENT LIABILITIES</b>		<u>2,289</u>
114,995	<b>TOTAL LIABILITIES</b>		61,169
<u><b>1,122,269</b></u>	<b>NET ASSETS</b>		<u><b>1,228,565</b></u>
	<b>Equity</b>		
1,122,269	Retained Earnings	8	1,228,565
<u><b>1,122,269</b></u>	<b>Total Equity</b>		<u><b>1,228,565</b></u>

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, 2009**

<b>2008</b>		<b>2009</b>
<b>\$</b>		<b>\$</b>
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
692,277	Receipts from Members	673,287
(631,909)	Payments to suppliers & employees	(672,277)
243	Interest received	264
23,537	other Investment Income	39,971
4,700	Other Income	3,900
<u>88,847</u>	<b>NET CASH PROVIDED BY (USED IN) OPERATIONS ACTIVITIES</b>	<u>45,145</u>
	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	
(90,000)	Investment in Managed Funds	50,000
(3,795)	Purchase of property, plant & equipment	(28,952)
<u>(93,795)</u>	<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>21,048</u>
(4,948)	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	66,193
68,275	Cash at beginning of the financial year	63,327
<u><u>63,327</u></u>	<b>CASH AT END OF THE FINANCIAL YEAR (Note 5 )</b>	<u><u>129,520</u></u>

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, 2009.**

**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 (including Australian Accounting Interpretations) 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, 2009.**

**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**

	<b>2009</b>	<b>2008</b>
	\$	\$
<b>Operating activities</b>		
- Membership subscriptions	673,287	692,277
- Other revenue from operating activities	3,900	4,700
	677,187	696,977
<b>Non-operating activities</b>		
- Interest received	264	498
- Other revenue from non-operating activities	39,971	23,282
	40,234	23,780
<b>Total Revenue</b>	<b>717,421</b>	<b>720,756</b>

**NOTE 3(a) - PROFIT**

<b>Other Expenses</b>		
- Affiliation Fee	6,344	5,959
- ANF Capitation Fee	26,448	25,536
- Bookkeeping Expenses	4,210	3,695
- Campaign Fund Expenses	-	7,865
- Conferences/meetings	12,615	5,139
- IT & Computer expenses	16,472	19,470
- Property Expenses	14,109	22,477
- Legal Costs	772	1,860
- Membership Grants (less than \$1000 each)	3,500	2,000
- Payroll Tax	21,696	24,274
- Remuneration of Auditor	3,300	3,300
- Other Expenses	63,927	68,058
<b>Total Expenses</b>	<b>173,394</b>	<b>189,632</b>

**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, 2009.**

**NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT**

2008 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2009 Written Down Value
268,221	Leasehold land & buildings	285,700	26,014	259,686
18,948	Office equipment & Furniture	50,268	33,020	17,248
7,641	Motor vehicle	23,300	3,575	19,725
<u>294,810</u>	Total written down value	<u>359,268</u>	<u>62,609</u>	<u>296,659</u>

**NOTE 5 - CASH FLOW INFORMATION**

**(a) Reconciliation of Cash**

	2009 \$	2008 \$
Cash on hand	213	78
Cash at bank	119,725	63,250
Margaret Burton Fund - Bank account	9,582	-
	<u>129,520</u>	<u>63,327</u>

**(b) Reconciliation of Cash Flows from Operations**

	2009 \$	2008 \$
Operating surplus/(deficit)	106,296	91,406
Proceeds from sale of assets	8,818	
Add Back Non-Cash Items		
Amortisation of Leasehold Building	8,000	8,000
Depreciation of Equipment & furniture	11,462	9,982
Investment Income/movement Reinvested	(38,703)	(23,076)
Gain of Sale of Assets	(1,177)	
Increase/(decrease) in provisions	(56,007)	14,658
Total Non-Cash Items	38,688	100,970
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	4,275	(5,014)
Increase(decrease) in Creditors	2,181	(7,109)
Cash Flows from Operations	<u>45,145</u>	<u>88,847</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, 2009.**

**NOTE 6 - FINANCIAL INVESTMENTS**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Shares in Public Company	1,248	1,248
Units in Commonwealth Income Fund @ market value	<u>861,459</u>	<u>872,756</u>
Total Investments	<u>862,707</u>	<u>874,004</u>

**NOTE 7- PROVISION FOR STAFF LEAVE ENTITLEMENTS**

**Current Liabilities**

**General Staff**

Provision for Annual Leave	13,318	20,330
Provision for Long Service Leave	-	1,770
	<u>13,318</u>	<u>22,100</u>

**Office Holder**

Provision for Annual Leave	13,971	25,584
Provision for Long Service Leave	4,949	42,850
	<u>18,920</u>	<u>68,434</u>

TOTAL CURRENT STAFF LEAVE ENTITLEMENTS	<u>32,238</u>	<u>90,534</u>
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**Non Current Liability**

Provision for Long Service Leave	<u>2,289</u>	<u>-</u>
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**NOTE 8 - Retained Earnings**

Retained Earnings at the beginning of the financial year	1,122,269	1,030,863
Net Surplus Attributable to the association	<u>106,296</u>	<u>91,406</u>
Retained Earnings at the end of the financial year	<u>1,228,565</u>	<u>1,122,269</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, 2009 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.

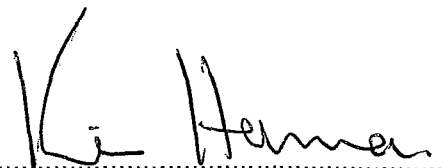
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and 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..... 26/10/09 .....