



FAIR WORK
AUSTRALIA

11 October 2010

Ms. Jenny Miragaya
Secretary
ANF ACT Branch
PO Box 1995
WODEN ACT 2606

Ms. Miragaya,

Re: Financial Report 2009-2010 - FR2010/2566

Fair Work (Registered Organisations) Act 2009

I acknowledge receipt of the financial report of the ACT Branch of the Australian Nursing Federation ('the reporting unit') for the year ended 30 June 2010. The documents were lodged with Fair Work Australia ('FWA') on 27 September 2010.

The financial report has now been filed.

I make the following comments to assist your reporting unit in the preparation of its financial reports in future years. Please note that it is not necessary that you take any further action in respect of the 2010 report lodged.

Auditor's Report

The introductory paragraph of the Auditor's Report failed to identify the Committee of Management Statement which was included in the items that comprise the financial report. The Statement is required under the FWA General Manager's Reporting Guidelines ('the RG') at Item 24 and the *Fair Work (Registered Organisations) Act 2009* ('the RO Act'), sections 255 and 253(2)(c) respectively. Further this is a requirement of the Australian Auditing Standards.

In future years please ensure that the scope of the auditor's report includes the committee of management statement.

Operating Report

Section 254 of the RO Act sets out the requirements to be included in a reporting unit's operating report. Section 254(2)(a) requires that a reporting unit provide a review of its principal activities during the period covered by the report including details of the results of those activities and any significant changes in the nature of those activities.

The report lodged for the year ending 30 June 2010 seeks to address the above issues under the title of 'Principal Activities'. It makes a global statement listing 'the industrial and professional representation of nurses and nursing' as its principal activities. However it failed to provide the specific information requested in s254(2)(a) namely, a review of the reporting unit's principal activities, details of the results of such activities and any significant changes in the nature of those activities.

Section 254(2)(b) requires that a reporting unit provide details of any significant changes in its financial affairs during the reporting period.

The report lodged for the year ending 30 June 2010 states that there was no significant changes to the nature of the reporting unit's activities during the year. There is no statement specifically relating to the reporting unit's financial affairs as required under s254(2)(b).

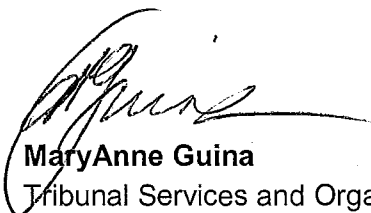
Income Statement - Note 3(a)

Item 11 of the RG states that balances of the expense items specified must be disclosed in the notes to the financial statements unless clearly disclosed on the face of the profit and loss statement in accordance with the Australian Accounting Standards. Item 11(i) relates to fees or allowances paid to persons for attending conferences or meetings as a representative of the reporting unit. Item 11(k) refers to expenses incurred in connection with meetings of members of the reporting unit and any conferences or meetings of councils, committees, panels or other bodies for which the reporting unit was either wholly or partly responsible. These are two distinct items and must be disclosed separately.

The report lodged for the year ending 30 June 2010 does not provide specific details of fees/allowances or expenses for meetings/conferences in its profit and loss statement. Note 3(a) to the Income Statement sets out a list of 'Other Expenses' which includes 'Conferences/Meetings \$7,199'. This amount is not sufficiently itemised in accordance with the RG requirements of Item 11(i) and Item 11(k). Accordingly it is not possible to ascertain the purpose/s to which the sum of \$7,199 specifically relates.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7984 or by email at maryanne.guina@fwa.gov.au.

Yours faithfully,



MaryAnne Guina

Tribunal Services and Organisations

FAIR WORK AUSTRALIA



FR 2010/2566
Australian Nursing Federation
ACT Branch

ABN: 41 698 088 660
President: J.Parke Secretary: J. Miragaya

23 September 2010

Fair Work Australia
GPO Box 1994
Melbourne Vic 3001




To Whom it May Concern

**Re: Australian Nursing Federation – Australian Capital Territory Branch
Audited Report 2009 - 2010**

Please find attached Audited Report 2009 - 2010 for the ACTANF Branch of The Australian Nursing Federation.

The Designated Officers Certificate has been signed and dated by the Branch Secretary as required by the rules.

Yours sincerely


Jenny Miragaya
Branch Secretary.

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: J.Miragaya

DESIGNATED OFFICERS' CERTIFICATE



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 S266 of the Fair Work Act; and
- That the *full report* was made available to members on our website and notified of in our regular October/November Newsletter from 24 August 2010.
- That the *full report* was presented to a *meeting of the Committee of Management* of the reporting unit on 21 September 201 in accordance with S266 of the Fair Work Act.

Signed: Jenny Miragaya
Jenny Miragaya
Secretary
ANF ACT Branch

Date: 22-9-10



TIMELINE/PLANNER

Financial reporting period ending:	30/9/10	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	10/8/10	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	24/8/10	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	21/9/10	Within 6 months of end of financial year
Lodge full report with Fair Work Australia, together with the # Designated Officer's certificate ⁺⁺ – s268	22/9/10	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.

AUSTRALIAN NURSING
FEDERATION - ACT BRANCH

*General Purpose Financial Report
For The Year Ended 30 June 2010*

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

The Committee Members submit the Financial Report of The Australian Nursing Federation for the financial year ended 30 June 2010.

COMMITTEE MEMBERS:

The names of Committee Members throughout the year and the date of this report are 10 August 2010.

Jill Parke	Branch President	1 July 2009 - 30 June 2010
Jenny Miragaya	Branch Secretary	1 July 2009 - 30 June 2010
Janice Flaherty	Executive Committee Member	1 July 2009 - 30 June 2010
Denise O'Toole	Executive Committee Member	1 July 2009 - 30 June 2010
Maureen Willis	Executive Committee Member	1 July 2009 - 30 June 2010
Maria Trudinger	Executive Committee Member	1 July 2009 - 30 June 2010
Sandra Mahlberg	Executive Committee Member	1 July 2009 - 30 June 2010
Karen McInerney	Committee Member	1 July 2009 - 15 June 2010 - resigned
Nancy Smith	Committee Member	1 July 2009 - 30 June 2010
Athalene Rosborough	Committee Member	1 July 2009 - 30 June 2010
Lucy Owen	Committee Member	1 July 2009 - 30 Nov 2009 - resigned
John Acs	Committee Member	1 July 2009 - 30 June 2010
Mathew Daniel	Committee Member	25 Aug 2009 - 30 June 2010

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 1654.
- 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 8.

OPERATING RESULTS:

- The surplus from ordinary activities after providing for income tax amounted to \$ 199,955:00
- 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 10/8/2010

OFFICE: 3/36 Botany Street, Phillip ACT 2606

PHONE: 02 6282 9455

EMAIL: inquiries@actanf.org.au

POSTAL: PO Box 1995, Phillip ACT 2606

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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 10 August 2010 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, 2010.

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.
 - (vii) There has been no recovery of wage activity during the year.

For Committee of Management:

Title of Office held: Branch Secretary

Signature _____

Jenny Miragaya
Jenny Miragaya

Dated this 10th day of August 2010

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 2010

2009 \$		NOTE	2010 \$
717,421	Revenue	3	853,825
(127,410)	Employee benefits expense -Office holders		(160,160)
(269,163)	- other employees		(249,530)
(19,462)	Depreciation and amortisation expense		(18,090)
<u>(173,394)</u>	Other Expense	3(a)	<u>(226,090)</u>
<u>106,296</u>	Surplus for the Year		<u>199,955</u>

STATEMENT OF CHANGE IN EQUITY

Equity at 1 July 2008	1,122,269
Net Surplus Attributable to the Entity 2008/9	106,296
Balance of Equity at 30 June 2009	<u>1,228,565</u>
Net Surplus Attributable to the Entity 2009/10	199,955
Balance of Equity at 30 June 2010	<u>1,428,520</u>

AUSTRALIAN NURSING FEDERATION- ACT BRANCH

BALANCE SHEET AS AT 30 JUNE 2010

2009		NOTES	2010
\$			\$
	CURRENT ASSETS		
129,520	Cash and cash Equivalents	5(a)	281,165
848	Sundry debtors & Prepayments		1,829
<u>130,368</u>	TOTAL CURRENT ASSETS		<u>282,994</u>
	NON CURRENT ASSETS		
862,707	Financial Assets	6	937,632
296,659	Property, Plant & Equipment	4	285,384
<u>1,159,366</u>	TOTAL NON-CURRENT ASSETS		<u>1,223,016</u>
<u>1,289,734</u>	TOTAL ASSETS		<u>1,506,010</u>
	CURRENT LIABILITIES		
26,642	Trade and Other Payables		30,585
32,238	Staff Leave Provisions	7	43,034
<u>58,880</u>	TOTAL CURRENT LIABILITIES		<u>73,619</u>
	NON CURRENT LIABILITIES		
2,289	Staff Leave Provisions	7	3,870
<u>2,289</u>	TOTAL NON CURRENT LIABILITIES		<u>3,870</u>
61,169	TOTAL LIABILITIES		77,489
<u>1,228,565</u>	NET ASSETS		<u>1,428,520</u>
	Equity		
1,228,565	Retained Earnings	8	1,428,520
<u>1,228,565</u>	Total Equity		<u>1,428,520</u>

AUSTRALIAN NURSING FEDERATION - ACT BRANCH

A.B.N. 41 698 088 660

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2010

2009		2010
\$		\$
	CASH FLOW FROM OPERATING ACTIVITIES	
673,287	Receipts from Members	766,341
(672,277)	Payments to suppliers & employees	(695,365)
264	Interest received	4,871
39,971	other Investment Income	77,027
3,900	Other Income	5,585
<u>45,145</u>	NET CASH PROVIDED BY (USED IN) OPERATIONS ACTIVITIES	<u>158,460</u>
	CASH FLOW FROM INVESTING ACTIVITIES	
50,000	Investment in Managed Funds	-
(28,952)	Purchase of property, plant & equipment	(6,815)
<u>21,048</u>	NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(6,815)</u>
66,193	NET INCREASE/(DECREASE) IN CASH HELD	151,645
63,327	Cash at beginning of the financial year	129,520
<u>129,520</u>	CASH AT END OF THE FINANCIAL YEAR (Note 5)	<u>281,165</u>

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 2010

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 and the requirements of the Fair Work (Registered Organisations) Act 2009 and associated Regulations .

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 2010

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272, which indicates as follows:

- (1) A member of the reporting unit, or the General manager, may apply to the reporting unit for 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

	2010	2009
	\$	\$
Operating activities		
- Membership subscriptions	766,341	673,287
- Other revenue from operating activities	5,585	3,900
	<u>771,926</u>	<u>677,187</u>
Non-operating activities		
- Interest received	4,871	264
- Other revenue from non-operating activities	77,027	39,971
	<u>81,898</u>	<u>40,234</u>
Total Revenue	<u>853,825</u>	<u>717,421</u>

NOTE 3(a) - PROFIT

Other Expenses

- Affiliation Fee	7,198	6,344
- ANF Capitation Fee	28,008	26,448
- Bookkeeping Expenses	5,184	4,210
- Campaign Fund Expenses (Aged care)	4,756	-
- Conferences/meetings	7,199	12,615
- IT & Computer expenses	32,560	16,472
- Property Expenses	19,656	14,109
- Legal Costs	-	772
- Membership Grants (less than \$1,000 each)	2,000	3,500
- Payroll Tax	21,884	21,696
- Remuneration of Auditor	3,300	3,300
- Other Expenses	94,344	63,927
Total Expenses	<u>226,090</u>	<u>173,394</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 2010**

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2009 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2010 Written Down Value \$
259,686	Leasehold land & buildings	285,700	34,549	251,151
17,248	Office equipment & Furniture	57,083	38,630	18,453
19,725	Motor vehicle	23,300	7,520	15,780
296,659	Total written down value	366,083	80,699	285,384

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

	2010 \$	2009 \$
Cash on hand	227	213
Cash at bank	197,911	119,725
Term Deposit	71,000	-
Margaret Burton Fund - Bank account	12,027	9,582
	281,165	129,520

(b) Reconciliation of Cash Flows from Operations

	2010 \$	2009 \$
Operating surplus/(deficit)	199,955	106,296
Proceeds from sale of assets	-	8,818
Add Back Non-Cash Items		
Amortisation of Leasehold Building	8,000	8,000
Depreciation of Equipment & furniture	10,090	11,462
Investment Income/movement Reinvested	(74,926)	(38,703)
	-	(1,177)
Increase/(decrease) in provisions	12,377	(56,007)
Total Non-Cash Items	155,496	38,688
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	(981)	4,275
Increase(decrease) in Creditors	3,944	2,181
Cash Flows from Operations	158,459	45,145

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 2010**

NOTE 6 - FINANCIAL INVESTMENTS

	2010	2009
	\$	\$
Shares in Public Company	1,248	1,248
Units in Commonwealth Income Fund @ market value	<u>936,385</u>	<u>861,459</u>
Total Investments	<u>937,632</u>	<u>862,707</u>

NOTE 7- PROVISION FOR STAFF LEAVE ENTITLEMENTS

Current Liabilities

General Staff

Provision for Annual Leave	13,119	13,318
Provision for Long Service Leave	-	-
	<u>13,119</u>	<u>13,318</u>

Office Holder

Provision for Annual Leave	22,370	13,971
Provision for Long Service Leave	7,545	4,949
	<u>29,915</u>	<u>18,920</u>

TOTAL CURRENT STAFF LEAVE ENTITLEMENTS	<u>43,034</u>	<u>32,238</u>
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Non Current Liability

Provision for Long Service Leave	<u>3,870</u>	<u>2,289</u>
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NOTE 8 -Retained Earnings

Retained Earnings at the beginning of the financial year	1,228,565	1,122,269
Net Surplus Attributable to the association	199,955	106,296
Retained Earnings at the end of the financial year	<u>1,428,520</u>	<u>1,228,565</u>

AUSTRALIAN NURSING FEDERATION- ACT BRANCH

AUDITOR'S REPORT

I have audited the general purpose financial report in the Income Statement, Balance Sheet, Statement of the Change in Equity, Cash Flow Statement and accompanying Notes of the Australian Nursing Federation- ACT Branch in respect of the year ended 30 June 2010 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.

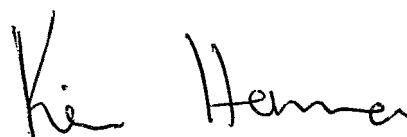
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and 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 the Fair Work (Registered Organisations) Act 2009 or part 3 of the Chapter 8 of the RAO schedule, 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..... 10th August, 2010