

21 December 2011

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

Dear Ms Miragaya,

**Financial Report 2010–2011 [FR2011/2581]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

I acknowledge receipt of the financial report of the Australian Nursing Federation - ACT Branch ('the reporting unit') for the year ended 30 June 2011. The documents were lodged with Fair Work Australia ('FWA') on 25 November 2011.

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 2011 report lodged.

Auditors Report

Section 700(25) of the Australian Auditing Standards (ASAs) provides that the Report on the General Purpose Financial Report is addressed to members of the reporting unit. The Auditor's Report of the report lodged for the year ending 30 June 2011 fails to do so. Please ensure that this deficiency is remedied in future reports.

Updating references

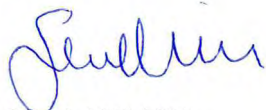
References should be updated in accordance with the current legislation and regulations. The Industrial Registrar should now be referred to as the General Manager. There is a reference to the Industrial Registrar in the Committee of Management Statement. In the Auditor's Report there is a reference to the RAO Schedule. This should now be referred to as the RO Act.

General Purpose Financial Report

Section 100(11) of the AASB provides that an entity shall present with equal prominence all of the financial statements in a complete set of financial statements. I note that the Statement of Change in Equity is presented on the same page as the Income Statement. Moreover, the Cash Flow Statement is listed separately in Notes 5 and 8. This does not appear to satisfy the requirement to give all statements 'equal prominence'. Please ensure this deficiency is remedied in future reports.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of this Act, please contact me on (03) 8661 7026 or by email at sarah.wilkin@fwa.gov.au. I advise, however, that I will be on annual leave until 16 January 2012.

Yours sincerely,



Sarah WILKIN
Organisations, Research & Advice
Fair Work Australia

SCANNED
2011/11/24



AUSTRALIAN NURSING
FEDERATION - ACT BRANCH

*General Purpose Financial Report
For The Year Ended 30 June 2011*

2011/11/24 11:24 AM
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2011/11/24 11:24 AM



Australian Nursing Federation

ACT Branch

ABN: 41 698 088 660

President: A Rosborough Secretary: J Miragaya

The Committee Members submit the financial report of The Australian Nursing Federation for the financial year ended 30 June 2011.

COMMITTEE MEMBERS:

The names of Committee Members throughout the year and the date of this report, 27 September 2011, are:

Jill Parke	President	1 July 2010 -- 30 November 2010
Athalene Rosborough	Appointed President	1 December 2010 - 30 June 2011
Jenny Miragaya	Secretary	1 July 2010 – 30 June 2011
Janice Flaherty	Executive Committee Member	1 July 2010 – 30 June 2011
Sandra Mahlberg	Executive Committee Member	1 July 2010 – 30 June 2011
Denise O'Toole	Executive Committee Member	1 July 2010 – 30 November 2010 (resigned)
Maria Trudinger	Executive Committee Member	1 July 2010 – 30 November 2010 (resigned)
Matthew Daniel	Appointed Executive Committee Member	1 December 2010 – 30 June 2011
John Acs	Appointed Executive Committee Member	1 December 2010 - 30 June 2011
Nancy Smith	Appointed Executive Committee Member	1 December 2010 - 30 June 2011
Janet Blandford	Committee Member	1 December 2010 - 30 June 2011
Leanne Ehrlich	Committee Member	1 December 2010 - 30 June 2011
Cathy Hermes	Committee Member	1 July 2010 – 30 June 2011
Maria Trudinger	Committee Member	1 December 2010 - 30 June 2011
Lyndsey Ohman	Committee Member	10 August 2010 - 30 June 2011
Nancy Smith	Committee Member	1 July 2010 – 30 November 2010 -elected to Executive Committee
Athalene Rosborough	Committee Member	1 July 2010 – 30 November 2010 -- elected President
Matthew Daniel	Committee Member	1 July 2010 – 30 November 2010 -- elected Vice President
John ACS	Committee Member	1 July 2010 – 30 November 2010 -elected to Executive Committee

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 Midwives and Nursing and Midwifery.
- **SIGNIFICANT CHANGES:**
 - No significant change in the nature of these activities occurred during the year
 - No significant change in the financial affairs of the reporting unit occurred during the reporting period.
- **MEMBERS:**
 - The number of members in the ACT Branch at the end of the financial year was 1896.
 - 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 \$ 53,552:00
 - Signed in accordance with a resolution of the Members of the Committee.

Signed: 

Athalene Rosborough (President)

Date 27/9/2011

Signed: 

Jenny Miragaya (Secretary)

OFFICE: 3/36 Botany Street, Phillip ACT 2606

PHONE: 02 6282 9455

EMAIL: actanf@actanf.org.au

POSTAL: PO Box 1995, Woden ACT 2606

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WEB: www.actanf.org.au



Australian Nursing Federation

ACT Branch

ABN: 41 698 088 660

President: A Rosborough 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 September 2011 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, 2011.

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 have 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 27th **day of** September **2011**

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 2011**

2010		NOTE	2011
\$			\$
853,825	Revenue	3	881,515
(160,160)	Employee benefits expense -Office holders		-
(249,530)	- other employees		(164,575)
(18,090)	Depreciation and amortisation expense		(411,468)
(226,090)	Other Expense	3(a)	(17,225)
<u>199,955</u>	Surplus for the Year		<u>53,552</u>

STATEMENT OF CHANGE IN EQUITY

Balance of Equity at 30 June 2009	1,228,565
Net Surplus Attributable to the Entity 2009/10	199,955
Balance of Equity at 30 June 2010	<u>1,428,520</u>
Net Surplus Attributable to the Entity 2010/11	53,552
Balance of Equity at 30 June 2011	<u>1,482,072</u>

AUSTRALIAN NURSING FEDERATION- ACT BRANCH

BALANCE SHEET AS AT 30 JUNE 2011

2010		NOTES	2011
\$			\$
	CURRENT ASSETS		
281,165	Cash and cash Equivalents	5(a)	298,879
1,829	Sundry debtors & Prepayments		18,791
<u>282,994</u>	TOTAL CURRENT ASSETS		<u>317,670</u>
	NON CURRENT ASSETS		
937,632	Financial Assets	6	992,056
285,384	Property, Plant & Equipment	4	274,117
<u>1,223,016</u>	TOTAL NON-CURRENT ASSETS		<u>1,266,173</u>
<u>1,506,010</u>	TOTAL ASSETS		<u>1,583,843</u>
	CURRENT LIABILITIES		
30,585	Trade and Other Payables		45,308
43,034	Staff Leave Provisions	7	54,224
<u>73,619</u>	TOTAL CURRENT LIABILITIES		<u>99,532</u>
	NON CURRENT LIABILITIES		
3,870	Staff Leave Provisions	7	2,239
<u>3,870</u>	TOTAL NON CURRENT LIABILITIES		<u>2,239</u>
77,489	TOTAL LIABILITIES		101,771
<u>1,428,520</u>	NET ASSETS		<u>1,482,072</u>
	Equity		
1,428,520	Retained Earnings	8	1,482,072
<u>1,428,520</u>	Total Equity		<u>1,482,072</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 2011

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 2011**

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 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

	2011	2010
	\$	\$
Operating activities		
- Membership subscriptions	807,727	766,341
- Other revenue from operating activities	2,382	5,585
	<u>810,109</u>	<u>771,926</u>
Non-operating activities		
- Interest received	11,105	4,871
- Other revenue from non-operating activities	60,301	77,027
	<u>71,406</u>	<u>81,898</u>
Total Revenue	<u>881,515</u>	<u>853,825</u>

NOTE 3(a) - PROFIT

Other Expenses		
- Affiliation Fee	7526	7,198
- ANF Capitation Fee	29172	28,008
- Bookkeeping Expenses	5073	5,184
- Campaign Fund Expenses (Aged care)	542	4,756
- Conferences/meetings - Internal managed activities	16,980	7,199
- as representative of the reporting unit	2,343	1,726
- IT & Computer expenses	25,060	32,560
- Property Expenses	18,183	19,656
- Membership Grants (less than \$1,000 each)	-	2,000
- Payroll Tax	30,691	21,884
- Remuneration of Auditor	3,550	3,300
- Other Expenses	95,574	92,618
Total Expenses	<u>234,694</u>	<u>226,090</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 2011

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2010 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2011 Written Down Value \$
251,151	Leasehold land & buildings	285,700	43,084	242,616
18,453	Office equipment & Furniture	63,041	44,164	18,877
15,780	Motor vehicle	23,300	10,676	12,624
<u>285,384</u>	Total written down value	<u>372,041</u>	<u>97,924</u>	<u>274,117</u>

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash	2011 \$	2010 \$
Cash on hand	47	227
Cash at bank	180,816	197,911
Term Deposit	105,300	71,000
Margaret Burton Fund - Bank account	12,715	12,027
	<u>298,879</u>	<u>281,165</u>
(b) Reconciliation of Cash Flows from Operations	2011 \$	2010 \$
Operating surplus/(deficit)	53,552	199,955
Add Back Non-Cash Items		
Amortisation of Leasehold Building	8,000	8,000
Depreciation of Equipment & furniture	9,225	10,090
Investment Income/movement Reinvested	(54,423)	(74,926)
Increase/(decrease) in provisions	9,559	12,377
Total Non-Cash Items	<u>(27,639)</u>	<u>(44,459)</u>
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	(16,963)	(981)
Increase(decrease) in Creditors	14,723	3,944
Cash Flows from Operations	<u>23,673</u>	<u>158,459</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 2011**

NOTE 6 - FINANCIAL INVESTMENTS

	2011	2010
	\$	\$
Shares in Public Company	1,247	1,248
Units in Commonwealth Income Fund @ market value	<u>990,809</u>	<u>936,385</u>
Total Investments	<u>992,056</u>	<u>937,632</u>

NOTE 7- PROVISION FOR STAFF LEAVE ENTITLEMENTS

Current Liabilities

General Staff

Provision for Annual Leave	22,833	13,119
Provision for Long Service Leave	4,248	-
	<u>27,081</u>	<u>13,119</u>

Office Holder

Provision for Annual Leave	18,653	22,370
Provision for Long Service Leave	8,490	7,545
	<u>27,143</u>	<u>29,915</u>

TOTAL CURRENT STAFF LEAVE ENTITLEMENTS	<u>54,224</u>	<u>43,034</u>
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Non Current Liability

Provision for Long Service Leave	<u>2,239</u>	<u>3,870</u>
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NOTE 8 -Retained Earnings

Retained Earnings at the beginning of the financial year	1,428,520	1,228,565
Net Surplus Attributable to the association	<u>53,552</u>	<u>199,955</u>
Retained Earnings at the end of the financial year	<u>1,482,072</u>	<u>1,428,520</u>

AUSTRALIAN NURSING FEDERATION- ACT BRANCH

AUDITOR'S REPORT

I have audited the general purpose financial report including the Committee of Management Statement, 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 2011 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.

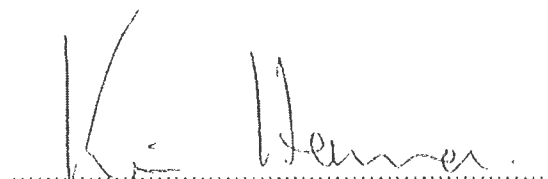
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and 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..... 30/9/11



2 August 2011

Ms Jenny Miragaya
Branch Secretary
Australian Nursing Federation
Australian Capital Territory Branch

By fax: (02) 6282 8447

Dear Ms Miragaya,

**Lodgement of Financial Documents for year ended 30 June 2011 [FR2011/2581]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Capital Territory Branch of the Australian Nursing Federation (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 5 months and 14 days or 6 months and 14 days, depending on your rules, of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website. The information can be viewed at www.fwa.gov.au – under *Registered Organisations – Overview – Fact sheets*. This site also contains the Financial Reporting Guidelines.

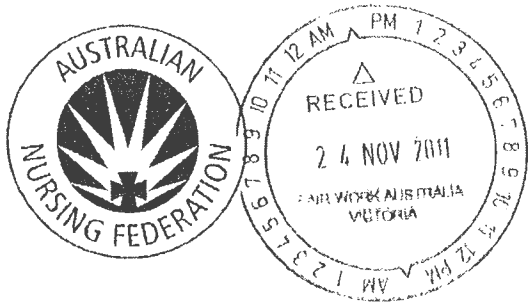
This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@fwa.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410.

Please do not hesitate to contact me on (03) 8661 7817 or by email at robert.pfeiffer@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'R Pfeiffer'.

Robert Pfeiffer
Tribunal Services and Organisations
Fair Work Australia



Australian Nursing Federation ACT Branch

ARN: 41 698 088 660

President: A Rosborough Secretary: J Miragaya

DESIGNATED OFFICERS' CERTIFICATE

S268 Fair Work (Registered Organisations) Act 2009

I, Jennifer Miragaya, being the 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 full report was made available to members on our website and notified in our regular December/January Newsletter from *24 November 2011*; and
- that the full report was presented to a *meeting of the committee of management* of the reporting unit on *18 October 2011*; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signed: Jenny Miragaya
Jenny Miragaya
Secretary
ANF ACT Branch

Date: 25/11/11

TIMELINE/PLANNER

Financial reporting period ending:	30/6/11
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Prepare financial statements and Operating Report

<p>(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.</p> <p>(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).</p>	27/9/11
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As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	18/1/11
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Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)

<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report 	24/1/11
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(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	1/1
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	1/1

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate ^{††} – s268	25/1/11
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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.

