



FAIR WORK  
COMMISSION

12 August 2013

Ms Jennifer Miragaya  
Secretary, Australian Capital Territory Branch  
Australian Nursing and Midwifery Federation  
PO Box 1995  
WODEN ACT 2606

Dear Ms Miragaya,

**Re: Lodgement of Financial Statements and Accounts - Australian Nursing Federation, Australian Capital Territory Branch - for year ended 30 June 2012 (FR2012/266)**

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission in part on 5 October 2012 and later on 29 November 2012. I apologise for the delay in corresponding in relation to this report.

I have had regard to previous reports and FWC correspondence in my examination of the report. I have identified where future operating reports can more correctly comply with provisions in the *Fair Work (Registered Organisations) Act 2009* ("the RO Act").

A correct application of sub-section 254(2) of the Act means the Operating Report should disclose the following items of information as I explain below:

- (i) Paragraph 254(2)(a) requires a review of the "principal activities during the year, the results of those activities and any significant changes in the nature of those activities". The results of the principal activities are those which may be said to follow directly from the industrial activities which the Branch's report describes as "*the industrial and professional representation of Nurses and Midwives and Nursing and Midwifery*".

The information provided under the heading "Operating Results" is not impermissible but is, strictly speaking, of a different and purely financial nature. The form of a description of results is not otherwise prescribed by the Act.<sup>1</sup>

- (ii) Regulation 159(b) requires Operating Reports to disclose the number of employees expressed as a full-time equivalent, where both full-time and part-time employees are included. For the avoidance of doubt, the number of employees should be expressed "as a full-time equivalent".

You will also be aware that new Reporting Guidelines were issued by the General Manager of the Commission on 26 June 2013. These Guidelines replace the Guidelines previously issued in 2003, and apply to the financial year ending 30 June 2013. I recommend a careful reading of

---

<sup>1</sup> Results which the Branch might relevantly describe include things like whether membership had increased, disputes satisfactorily resolved, agreements successfully negotiated, governments successfully lobbied, workplace conditions improved etc. or a brief statement as to whether generally its activities had been successful.

the new Guidelines as they contain additional requirements for both the Operating report and the report in general.

I also take this opportunity to draw your attention to the correct reporting sequence to be followed to ensure legislative compliance for the report for the year ending 30 June 2013, as follows:

- (1) The financial statements are to be prepared in accordance with the applicable Accounting Standards and the Guidelines, and an Operating Report must be prepared in accordance with section 254 and the Guidelines.
- (2) The Committee of Management must hold its first meeting and sign the Committee of Management Statement and the Operating Report.
- (3) The auditor must sign his or her audit report.
- (4) All the above documents comprising the full report may then be provided to the members.
- (5) The full report must then be "presented" formally to a second meeting of the Committee of Management (or, if it is the practice or desire of the Branch to do so, to a general meeting of the Branch members no earlier than 21 days after the report has been provided to them).
- (6) A prescribed designated officer (or the Secretary) must then sign a certificate certifying the documents are copies of those provided to members and presented to a second meeting, and certifying the dates and facts of (4) and (5).
- (7) The Branch must then lodge the above documents with the Commission within 14 days after (5).

The documents have been filed. There is no further action required in respect of this return. If you wish to discuss any aspect of the financial reporting requirements for the future, please do not hesitate at any time to contact me on (02) 6723 7237.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

cc. Ms Helen Agnew, Office Manager

**From:** [KELLETT, Stephen](#)  
**To:** ["actanf@actanf.org.au"](mailto:actanf@actanf.org.au)  
**Subject:** Attention Ms Helen Agnew - financial report for y/e 30 June 2012 - filing  
**Date:** Monday, 12 August 2013 12:06:39 PM  
**Attachments:** [ANMF ACT FR2012 266 \(final\)12082013.pdf](#)

---

Dear Ms Agnew,

Please find attached my letter to the Secretary in relation to the above. A hard copy has been posted for your record.

Yours sincerely

STEPHEN KELLETT  
Senior Adviser, Regulatory Compliance Branch  
**Fair Work Commission**

80 William Street  
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237  
(mobile) 0429 462 979  
(email) [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)

[www.fwc.gov.au](http://www.fwc.gov.au)

**From:** [Helen](#)  
**To:** [OHALLORAN, Andrea](#)  
**Cc:** [Helen Agnew](#)  
**Subject:** FW: Message from "RNP22F578"  
**Date:** Thursday, 29 November 2012 4:30:05 PM  
**Attachments:** [20121129161115837.pdf](#)  
**Importance:** High

---

Good afternoon Angela  
Please find attached ACTANF Financial Audit Papers for 2011-2012. Thank you for your support relating to these papers.  
Kind regards

Helen Agnew  
Office Manager  
ACT Branch  
Australian Nursing Federation  
P.O. Box 1995  
Woden ACT 2606  
Ph:02 6282 9455  
F: 02 6282 8447  
[www.actanf.org.au](http://www.actanf.org.au)  
email: [actanf@actanf.org.au](mailto:actanf@actanf.org.au)

#### Privacy & Confidentiality Notice

This message and any attachments may contain privileged and confidential information intended only for the use of the intended recipient. Any unauthorised use of this material is prohibited. If you have received this message in error, please notify the sender immediately and delete the message and any attachments.

The Australian Nursing Federation ACT Branch operates in accordance with the provisions of the Privacy Act 1998. The ANF ACT Branch is committed to handling your personal information in a strictly confidential manner and in accordance with the Privacy Act.



# Australian Nursing Federation ACT Branch

ABN: 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 via email upon request from *28 November 2012*; and
- that the full report was presented to *a meeting of the Committee of Management* of the reporting unit on *27 November 2012* in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signed: \_\_\_\_\_

*Jenny Miragaya*  
Jenny Miragaya

Secretary

ANF ACT Branch

Date: \_\_\_\_\_

*27/11/12*

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

**PHONE:** 02 6282 9455

**EMAIL:** [actanf@actanf.org.au](mailto:actanf@actanf.org.au)

**POSTAL:** PO Box 1995, Woden ACT 2606

**FAX:** 02 6282 8447

**WEB:** [www.actanf.org.au](http://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 November 2012 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, 2012.

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 ROA Schedule and the ROA 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 ROA Schedule.
  - (vi) No orders have been made by the Commission under section 273 of the ROA Schedule during the period.

**For Committee of Management:**

**Title of Office held:**

**Signature** \_\_\_\_\_  
*Jenny Miragaya*  
**Jenny Miragaya**

**Branch Secretary**

**Dated this** 27<sup>th</sup> **day of** November **2012**

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

**PHONE:** 02 6282 9455

**EMAIL:** actanf@actanf.org.au

**POSTAL:** PO Box 1995, Woden ACT 2606

**FAX:** 02 6282 8447

**WEB:** www.actanf.org.au



# Australian Nursing Federation

## ACT Branch

ABN: 41 698 088 660

**President:** A Rosborough **Secretary:** J Miragaya

### OPERATING REPORT

The Committee Members submit the Financial Report of The Australian Nursing Federation for the financial year ended 30 June 2012.

#### COMMITTEE MEMBERS:

The names of Committee Members throughout the year and the date of this report, 27 November 2012:

**PRESIDENT:** Athalene Rosborough 1 July 2011 – 30 June 2012

**VICE PRESIDENT:** Matthew Daniel 1 July 2011 – 30 June 2012

**SECRETARY:** Jennifer Miragaya 1 July 2011 – 30 June 2012

#### EXECUTIVE COMMITTEE MEMBERS:

Janice Flaherty 1 July 2011 – 30 June 2012

Sandra Mahlberg 1 July 2011 – 30 June 2012

Nancy Smith 1 July 2011 – 30 June 2012

John Acs 1 July 2011 – 30 June 2012

#### COMMITTEE MEMBERS:

Maria Trudinger 1 July 2011 – 30 June 2012

Janet Blandford 1 July 2011 – 30 June 2012

Leanne Ehrlich 1 July 2011 – 30 June 2012

Cathy Hermes 1 July 2011 – 30 June 2012

Lyndsey Ohman 1 July 2011 – 30 June 2012

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 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 financial year.

#### MEMBERS:

- The number of members in the ACT Branch at the end of the financial year was 2126.
- 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 \$145,393:00
- Signed in accordance with a resolution of the Members of the Committee.

SIGNED: *Athalene Rosborough* SIGNED: *Jennifer Miragaya*  
Athalene Rosborough (President) DATE: 27/11/12 Jennifer 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

**FAX:** 02 6282 8447

**WEB:** www.actanf.org.au

**From:** [ACTANF](#)  
**To:** [OHALLORAN, Andrea](#)  
**Cc:** [helen@actanf.org.au](mailto:helen@actanf.org.au)  
**Subject:** ACTANF Operating Report  
**Date:** Monday, 22 October 2012 11:08:04 AM  
**Attachments:** [20121022110128673.pdf](#)  
**Importance:** High

---

Dear Andrea

Please find attached a copy of the Operating Report as requested. Sorry for the delay, but hope the ACTANF paperwork can now be finalised.

Kind regards

Helen Agnew  
Office Manager  
ACT Branch  
Australian Nursing Federation  
P.O. Box 1995  
Woden ACT 2606  
Ph:02 6282 9455  
F: 02 6282 8447  
[www.actanf.org.au](http://www.actanf.org.au)  
email: [actanf@actanf.org.au](mailto:actanf@actanf.org.au)

#### Privacy & Confidentiality Notice

This message and any attachments may contain privileged and confidential information intended only for the use of the intended recipient. Any unauthorised use of this material is prohibited. If you have received this message in error, please notify the sender immediately and delete the message and any attachments.

The Australian Nursing Federation ACT Branch operates in accordance with the provisions of the Privacy Act 1998. The ANF ACT Branch is committed to handling your personal information in a strictly confidential manner and in accordance with the Privacy Act.





# 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 2012.

## COMMITTEE MEMBERS:

The names of Committee Members throughout the year and the date of this report, 16 October 2012, are:

**PRESIDENT:** Athalene Rosborough 1 July 2011 – 30 June 2012

**VICE PRESIDENT:** Matthew Daniel 1 July 2011 – 30 June 2012

**SECRETARY:** Jennifer Miragaya 1 July 2011 – 30 June 2012

## EXECUTIVE COMMITTEE MEMBERS:

Janice Flaherty 1 July 2011 – 30 June 2012

Sandra Mahlberg 1 July 2011 – 30 June 2012

Nancy Smith 1 July 2011 – 30 June 2012

John Acs 1 July 2011 – 30 June 2012

## COMMITTEE MEMBERS:

Maria Trudinger 1 July 2011 – 30 June 2012

Janet Blandford 1 July 2011 – 30 June 2012

Leanne Ehrlich 1 July 2011 – 30 June 2012

Cathy Hermes 1 July 2011 – 30 June 2012

Lyndsey Ohman 1 July 2011 – 30 June 2012

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 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 financial year.

## MEMBERS:

- The number of members in the ACT Branch at the end of the financial year was 2126.
- 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 \$145,393:00
- Signed in accordance with a resolution of the Members of the Committee.

SIGNED: Athalene Rosborough SIGNED: Jennifer Miragaya  
Athalene Rosborough (President) DATE: 16/10/12 Jennifer 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

**FAX:** 02 6282 8447

**WEB:** www.actanf.org.au



# Australian Nursing Federation

## ACT Branch

ABN: 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 from 2 October 2012; and
- that the full report was presented to a *meeting of the committee of management* of the reporting unit on 18 September 2012; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signed: Jenny Miragaya  
Jenny Miragaya  
Secretary  
ANF ACT Branch

Date: 5/10/12.

**AUSTRALIAN NURSING  
FEDERATION - ACT BRANCH**

*General Purpose Financial Report  
For The Year Ended 30 June 2012*



# 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 21 August 2012 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, 2012.

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 ROA Schedule and the ROA 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 ROA Schedule.
  - (vi) No orders have been made by the Commission under section 273 of the ROA Schedule during the period.

**For Committee of Management:**

**Title of Office held:**

**Signature** \_\_\_\_\_

**Jenny Miragaya**

**Branch Secretary**

**Dated this** 21<sup>st</sup> **day of** August **2012**

OFFICE: 3/36 Botany Street, Phillip ACT 2606

PHONE: 02 6282 9455

EMAIL: actanf@actanf.org.au

POSTAL: PO Box 1995, Woden ACT 2606

FAX: 02 6282 8447

WEB: www.actanf.org.au

# AUSTRALIAN NURSING FEDERATION- ACT BRANCH

A.B.N. 41 698 088 660

## INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2012

2011 \$		NOTE	2012 \$
881,515	Revenue	3	1,023,210
-			-
(164,575)	Employee benefits expense -Office holders		(167,955)
(411,468)	- other employees		(393,127)
(17,225)	Depreciation and amortisation expense		(16,307)
(234,694)	Other Expense	3(a)	(300,428)
<b>53,552</b>	<b>Surplus for the Year</b>		<b>145,393</b>

### STATEMENT OF CHANGE IN EQUITY

1,228,565	Balance of Equity at 30 June 2011	1,428,520
199,955	Net Surplus Attributable to the Entity 2011	53,552
1,428,520	Balance of Equity at 30 June 2010	1,482,073
53,552	Net Surplus Attributable to the Entity 2012	145,393
<b>1,482,072</b>	Balance of Equity at 30 June 2012	<b>1,627,465</b>

# AUSTRALIAN NURSING FEDERATION- ACT BRANCH

## BALANCE SHEET AS AT 30 JUNE 2012

2011		NOTES	2012
\$			\$
	<b>CURRENT ASSETS</b>		
298,879	Cash and cash Equivalents	5(a)	411,703
18,791	Sundry debtors & Prepayments		43,926
317,670	<b>TOTAL CURRENT ASSETS</b>		455,629
	 <b>NON CURRENT ASSETS</b>		
992,056	Financial Assets	6	1,029,521
274,117	Property, Plant & Equipment	4	257,810
1,266,173	<b>TOTAL NON-CURRENT ASSETS</b>		1,287,331
 <b>1,583,843</b>	 <b>TOTAL ASSETS</b>		 <b>1,742,960</b>
	 <b>CURRENT LIABILITIES</b>		
45,308	Trade and Other Payables		32,341
54,224	Staff Leave Provisions	7	78,453
99,532	<b>TOTAL CURRENT LIABILITIES</b>		110,794
	 <b>NON CURRENT LIABILITIES</b>		
2,239	Staff Leave Provisions	7	4,703
2,239	<b>TOTAL NON CURRENT LIABILITIES</b>		4,703
 101,771	 <b>TOTAL LIABILITIES</b>		 115,497
 <b>1,482,072</b>	 <b>NET ASSETS</b>		 <b>1,627,464</b>
	 <b>Equity</b>		
1,482,072	Retained Earnings	8	1,627,465
<b>1,482,072</b>	<b>Total Equity</b>		<b>1,627,465</b>

# AUSTRALIAN NURSING FEDERATION - ACT BRANCH

A.B.N. 41 698 088 660

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2012

2011 \$		2012 \$
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
807,727	Receipts from Members	963,248
(756,200)	Payments to suppliers & employees	(810,806)
(88,791)	Payments to Federal Office	(99,581)
11,105	Interest received	16,729
41,573	other Investment Income	37,464
8,258	Other Income	5,769
23,672	<b>NET CASH PROVIDED BY (USED IN) OPERATIONS ACTIVITIES</b>	<b>112,823</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	
(5,959)	Purchase of property, plant & equipment	-
(5,959)	<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	-
17,713	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	112,823
281,165	Cash at beginning of the financial year	298,878
298,878	<b>CASH AT END OF THE FINANCIAL YEAR (Note 5 )</b>	<b>411,702</b>

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 2012

### 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 2012**

**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**

	<b>2012</b>	<b>2011</b>
	\$	\$
<b>Operating activities</b>		
- Membership subscriptions	963,248	807,727
- Other revenue from operating activities	4,594	2,382
	<u>967,842</u>	<u>810,109</u>
<b>Non-operating activities</b>		
- Interest received	16,729	11,105
- Other revenue from non-operating activities	38,639	60,301
	<u>55,368</u>	<u>71,406</u>
<b>Total Revenue</b>	<u><b>1,023,210</b></u>	<u><b>881,515</b></u>

**NOTE 3(a) - PROFIT**

<b>Other Expenses</b>		
- Affiliation Fee	8,525	7526
- ANF Capitation Fee	32,076	29172
- Bookkeeping Expenses	4,611	5073
- Campaign Fund Expenses	502	542
- Conferences/meetings - Internal managed activities	12,724	16,980
- as representative of the reporting unit	4,953	2,343
- IT & Computer expenses	43,560	25,060
- Property Expenses	18,342	18,183
- Membership Grants (less than \$1,000 each)	2,000	-
- Payroll Tax	34,324	30,691
- Remuneration of Auditor	3,250	3,550
- Other Expenses	135,562	95,574
<b>Total Expenses</b>	<u><b>300,429</b></u>	<u><b>234,694</b></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 2012**

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

2011 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2012 Written Down Value \$
242,616	Leasehold land & buildings	285,700	51,619	234,081
18,877	Office equipment & Furniture	63,041	49,411	13,630
12,624	Motor vehicle	23,300	13,201	10,099
<b>274,117</b>	<b>Total written down value</b>	<b>372,041</b>	<b>114,231</b>	<b>257,810</b>

**NOTE 5 - CASH FLOW INFORMATION**

**(a) Reconciliation of Cash**

	2012 \$	2011 \$
Cash on hand	182	47
Cash at bank	256,966	180,816
Term Deposit	141,153	105,300
Margaret Burton Fund - Bank account	13,402	12,715
	<b>411,703</b>	<b>298,879</b>

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

	2012 \$	2011 \$
Operating surplus/(deficit)	145,393	53,552
Add Back Non-Cash Items		
Amortisation of Leasehold Building	8,000	8,000
Depreciation of Equipment & furniture	8,307	9,225
Investment Income/movement Reinvested	(37,465)	(54,423)
Increase/(decrease) in provisions	26,693	9,559
Total Non-Cash Items	5,535	(27,639)
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	(25,135)	(16,963)
Increase(decrease) in Creditors	(12,968)	14,723
<b>Cash Flows from Operations</b>	<b>112,825</b>	<b>23,673</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 2012**

**NOTE 6 - FINANCIAL INVESTMENTS**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
Shares in Public Company	1,248	1,247
Units in Commonwealth Income Fund @ market value	<u>1,028,273</u>	<u>990,809</u>
Total Investments	<u>1,029,521</u>	<u>992,056</u>

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

**Current Liabilities**

**General Staff**

Provision for Annual Leave	34,344	22,833
Provision for Long Service Leave	7,748	4,248
	<u>42,092</u>	<u>27,081</u>

**Office Holder**

Provision for Annual Leave	23,838	18,653
Provision for Long Service Leave	12,523	8,490
	<u>36,361</u>	<u>27,143</u>

TOTAL CURRENT STAFF LEAVE ENTITLEMENTS	<u>78,453</u>	<u>54,224</u>
--	---------------	---------------

**Non Current Liability**

Provision for Long Service Leave	<u>4,703</u>	<u>2,239</u>
----------------------------------	--------------	--------------

**NOTE 8 -Retained Earnings**

Retained Earnings at the beginning of the financial year	1,482,072	1,428,520
Net Surplus Attributable to the association	145,393	53,552
Retained Earnings at the end of the financial year	<u>1,627,465</u>	<u>1,482,072</u>

# AUSTRALIAN NURSING FEDERATION- ACT BRANCH

## AUDITOR'S REPORT TO MEMBERS OF THE REPORTING UNIT

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 2012 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.

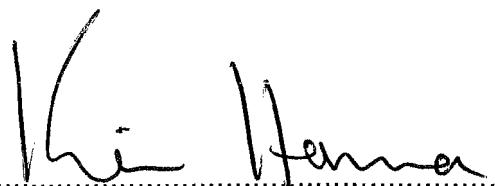
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and 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 . 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 23/8/12 .....



FAIR WORK  
AUSTRALIA

15 August 2012

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 2012 [FR2012/266]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Nursing Federation-Australian Capital Territory Branch (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 6 months and 14 days 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](http://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](mailto: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](mailto:robert.pfeiffer@fwa.gov.au) if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Robert Pfeiffer  
Organisations, Research & Advice  
Fair Work Australia

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /
------------------------------------	-----

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.	/ /
(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).	

*As soon as practicable after end of financial year*

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 must be dated on or after date of Committee of Management Statement*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> <li>• the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>• the Auditor's Report; and</li> <li>• the Operating Report.</li> </ul>	

*(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	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

*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	/ /
--	-----

*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.*



FAIR WORK  
AUSTRALIA

3 August 2012

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

(02) 6282 8447

Dear Ms Miragaya,

**Lodgement of Financial Documents for year ended 30 June 2012 [FR2012/266]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Nursing Federation-Australian Capital Territory Branch (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 6 months and 14 days 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.

Failure to comply with these obligations is subject to a civil penalty provision - see s305 RO Act.

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](http://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](mailto: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 7787 or by email at [Andrea.O'HALLORAN@fwa.gov.au](mailto:Andrea.O'HALLORAN@fwa.gov.au) if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Andrea O'Halloran  
Organisations, Research & Advice  
Fair Work Australia

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /
------------------------------------	-----

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.	/ /
(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).	

*As soon as practicable after end of financial year*

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 must be dated on or after date of Committee of Management Statement*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> <li>• the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>• the Auditor's Report; and</li> <li>• the Operating Report.</li> </ul>	

*(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	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

*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	/ /
--	-----

*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.*