



FAIR WORK
COMMISSION

1 November 2013

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

Dear Ms Miragaya,

Thank you for your letter of today's date in relation to the financial reporting requirements.

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch



Australian
Nursing &
Midwifery
Federation

AUSTRALIAN CAPITAL TERRITORY

ABN: 41 698 088 660
President: A. Rosborough
Secretary: J. Miragaya

1 November 2013

Stephen Kellett
Senior Adviser
Regulatory Compliance Branch
FAIR WORK COMMISSION
80 William Street
EAST SYDNEY NSW 2011

Dear Mr Kellett

As discussed with you earlier this week, thank you for your email and letter confirming receipt of our financial reports for 2012/2013 for lodgement with FWC.

This letter is to advise receipt of the above communication and guide lines and acknowledgement that the identified requirements will be complied with in next year's report.

Yours sincerely

Jenny Miragaya

Branch Secretary

30 October 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 2013 (FR2013/169)

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission 23 October 2013. I draw your attention to the following.

Prescribed category statement(s)

The Reporting Guidelines („RGs”) issued on 26 June this year applied to the report. A new requirement was that a statement must be included in the notes if any of the prescribed “activities” (i.e. transaction categories) did not occur during the reporting period. This requirement is set out in RGs 14, 16, 18, 20, 22, 24 and 26 and I explain how it applies in the table attached.

Auditor declaration

The auditor’s report did not include a declaration that she has concluded the management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate, as required by RG 45. Please bring this requirement to the auditor’s attention.

Individual dating

RG 39(c) requires each signatory to the operating report to date the report on the date he or she signs. I note this was done on the Committee of Management Statement.

Operating Report - number of employees

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”. It was not possible to ascertain the full-time equivalent from the disclosure of employees as simply “6”.

The report appears to have complied in all other respects and therefore I have filed the documents. The identified requirements must be complied with in next year’s report.

Yours sincerely



Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

Statements as to non-occurrence

<i>Where a statement to this effect is required</i>	<i>RG references</i>
If the Branch's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit	RG 10 / RG 14
If the Branch has not agreed or does not have an agreement to provide financial support to another reporting unit to ensure its ability to continue as a going concern	RG 11 / RG 14
If the Branch has not acquired an asset or liability as a result of an amalgamation, restructure, or alternative reporting unit determination or revocation	RG 12 / RG 14
If the Branch has not acquired assets or liabilities as part of a business combination	RG 13 / RG 14
If the Branch has not received revenue from any of the prescribed revenue (i.e. income actually received) categories	RG 15 / RG 16
If the Branch has not paid out prescribed expense (i.e. amounts actually paid) categories	RG 17 / RG 18
If the Branch does not have a receivable (i.e. expected revenue due) or payable (i.e. amount owing) relating to another reporting unit within the Union	RG 19 / RG 20
If the Branch does not have liabilities for prescribed liability categories	RG 21 / RG 22
If the Branch does not have funds or accounts for compulsory levies raised or voluntary contributions collected, or does not have funds or accounts (other than the general fund) required by the rules, or has not made any transfers or withdrawals to special purpose funds or accounts (RG23);	RG 23 / RG 24
If the Branch has not received a cash inflow from another reporting unit or made one to another reporting unit	RG 25/ RG 26

Other notes

I note the itemization at Note 3(B) "Other Expenses" with nil balances for particular categories that would otherwise have been referred to in a statement in accordance with RG 18.

The prescribed categories/activities that did not occur or apply should be identified or it should be clear that only those categories/activities that occurred have been itemized.

RG 38 makes a similar requirement for the disclosure under RGs 36 and 37 whether officers *and/or employees* of the Branch hold positions as superannuation entity Trustees or company directors. If no officer or employee fell into these categories, the statement can be "*There is no information required to be disclosed under RGs 36 and 37.*"

From: KELLETT, Stephen
To: ["helen@anmfact.org.au"](mailto:helen@anmfact.org.au)
Subject: Attention Ms Jennifer Miragaya - Financial report y/e 30 June 2013 - filing
Date: Wednesday, 30 October 2013 10:30:00 AM
Attachments: [ANMF ACT FR2013 169 \(final\).pdf](#)
[fr_guidelines_253_2013.pdf](#)

Dear Helen,

Further to our conversation by telephone this morning, please see my letter to the Secretary in relation to the above, and Guidelines attached.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au

From: [ANMFACT](#)
To: [Orgs](#)
Cc: [Helen Agnew](#)
Subject: FW: Message from "RNP22F578"
Date: Wednesday, 23 October 2013 3:57:04 PM
Attachments: [20131023164857881.pdf](#)
Importance: High

Good afternoon,

please find attached for lodgement the Financial Report for ANMF ACT Branch as per the Fair Work (Registered Organisations) Act 2009 (the RO Act).

Kind regards

Helen Agnew
Office Manager
Australian Nursing & Midwifery Federation
ACT Branch
P.O. Box 1995
Woden ACT 2606
Ph:02 6282 9455
F: 02 6282 8447
www.anmfact.org.au
email: anmfact@anmfact.org.au

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Australian
Nursing &
Midwifery
Federation

AUSTRALIAN CAPITAL TERRITORY

ABN: 41 698 088 660

President: A. Rosborough

Secretary: J. Miragaya

DESIGNATED OFFICERS' CERTIFICATE

S.268 Fair Work (Registered Organisations) Act 2009

I, Jennifer Miragaya, being the Secretary of the Australian Nursing & Midwifery Federation ACT Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s.268 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 *18 September 2013*; and
- that the full report was presented to *a meeting of the Committee of Management* of the reporting unit on 22 October 2013 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signed: _____

Jenny Miragaya

Jenny Miragaya

Secretary

ANMF ACT Branch

Date: _____

22/10/13

OFFICE: 3/36 Botany Street, Phillip ACT 2606

PHONE: 02 6282 9455

EMAIL: anmfact@anmfact.org.au

POSTAL: PO Box 1995, Woden. ACT 2606

FAX: 02 6282 8447

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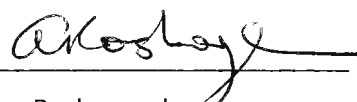


COMMITTEE OF MANAGEMENT STATEMENT

On 17 September 2013 the Committee of Management of the ACT Branch of the Australian Nursing and Midwifery Federation passed the following resolution in relation to the general purpose financial report of the reporting unit for the financial year ended 30 June 2013:

The Committee of Management declares that in its opinion:

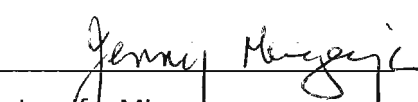
- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows 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; and
- (e) during the financial year to which the financial report relates 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; and
 - (ii) the financial affairs of the reporting unit were managed in accordance with the rules of the organisation including the rules of the branch; and
 - (iii) the financial records of the reporting unit were kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a manner consistent with each of the other reporting units of the organisation;
 - (v) the information sought in any request by a member of the reporting unit or duly made by the General Manager under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager; and
 - (vi) there has been compliance where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) There has been no recovery of wages activity during the year.

Signed 
Athalene Rosborough

Position: Branch President

Date 17/9/2013

OFFICE: 3/36 Botany Street, Phillip ACT 2606
PHONE: 02 6282 9455
EMAIL: anmfact@anmfact.org.au

Signed 
Jennifer Miragaya

Position: Branch Secretary

Date 17/9/2013

POSTAL: PO Box 1995, Woden. ACT 2606
FAX: 02 6282 8447
WEB: www.anmfact.org.au



OPERATING REPORT

The Committee Members submit the Financial Report of The Australian Nursing & Midwifery Federation for the financial year ended 30 June 2013:

COMMITTEE MEMBERS:

The names of Committee Members throughout the year and the date of this report, 17 September 2013:

PRESIDENT: Athalene Rosborough	1 July 2012 – 30 June 2013
VICE PRESIDENT: Matthew Daniel	1 July 2012 – 30 June 2013
SECRETARY: Jennifer Miragaya	1 July 2012 – 30 June 2013

EXECUTIVE COMMITTEE MEMBERS:

Janice Flaherty	1 July 2012 – 30 June 2013
Sandra Mahlberg	1 July 2012 – 30 June 2013
Nancy Smith	1 July 2012 – 30 June 2013
John Acs	1 July 2012 – 30 June 2013

COMMITTEE MEMBERS

Louise Murphy	1 July 2012 – 30 June 2013
Janet Blandford	1 July 2012 – 30 June 2013
Leanne Ehrlich	1 July 2012 – 30 June 2013
Lyndsey Ohman	1 July 2012 – 30 June 2013
Ann Clifton	1 July 2012 - 30 June 2013

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:

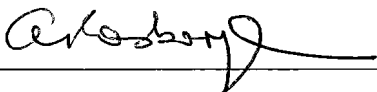
- The number of members in the ACT Branch at the end of the financial year was 2255
- The members retain the right to resign from the Australian Nursing & Midwifery Federation in accordance with Clause 10 of the Federal Rules

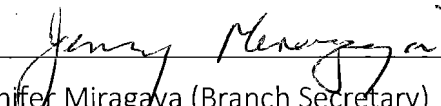
EMPLOYEES:

- The number of employees at the end of the financial year was 6

OPERATING RESULTS:

- Membership numbers have increased
- During the period 1 July 2012 – 30 June 2013, 10 Enterprise Agreements were approved by the Fair Work Commission where the Australian Nursing and Midwifery Federation – ACT Branch acted as a bargaining representative on behalf of members.
- The surplus from ordinary activities after providing for income tax amounted to \$231,577:00
- Signed in accordance with a resolution of the Members of the Committee

SIGNED: 
Athalene Rosborough (President)

SIGNED: 
Jennifer Miragaya (Branch Secretary)

Date: 17/9/13

AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)

*General Purpose Financial Report
For The Year Ended 30 June 2013*

**AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)**

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

2012 \$		NOTE	2013 \$
1,023,210	Revenue	3	1,188,778
-			-
(167,955)	Employee benefits expense -Office holders	12	(181,140)
(393,127)	- other employees	12	(424,267)
(16,307)	Depreciation and amortisation expense		(12,994)
(300,428)	Other Expense	3(a)	(338,800)
<u>145,393</u>	Surplus for the Year		<u>231,577</u>

STATEMENT OF CHANGE IN EQUITY

Balance of Equity at 30 June 2012	1,482,071
Net Surplus Attributable to the Entity 2012	145,393
Balance of Equity at 30 June 2012	<u>1,627,464</u>
Net Surplus Attributable to the Entity 2013	231,577
Balance of Equity at 30 June 2013	<u>1,859,041</u>

**AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)**

**BALANCE SHEET
AS AT 30 JUNE 2013**

2012		NOTES	2013
\$			\$
	CURRENT ASSETS		
411,703	Cash and cash Equivalents	5(a)	607,855
43,926	Sundry debtors & Prepayments		18,768
<u>455,629</u>	TOTAL CURRENT ASSETS		<u>626,623</u>
	 NON CURRENT ASSETS		
1,029,521	Financial Assets	6	1,108,302
257,810	Property, Plant & Equipment	4	258,696
<u>1,287,331</u>	TOTAL NON-CURRENT ASSETS		<u>1,366,998</u>
 <u>1,742,960</u>	 TOTAL ASSETS		 <u>1,993,621</u>
	 CURRENT LIABILITIES		
32,341	Trade and Other Payables		42,918
78,453	Staff Leave Provisions	7	84,798
<u>110,794</u>	TOTAL CURRENT LIABILITIES		<u>127,716</u>
	 NON CURRENT LIABILITIES		
4,703	Staff Leave Provisions	7	6,864
<u>4,703</u>	TOTAL NON CURRENT LIABILITIES		<u>6,864</u>
115,497	TOTAL LIABILITIES		134,580
 <u>1,627,464</u>	 NET ASSETS		 <u>1,859,041</u>
	 Equity		
1,627,465	Retained Earnings	8	1,859,041
<u>1,627,465</u>	Total Equity		<u>1,859,041</u>

**AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

2012		NOTES	2013
\$			\$
	CASH FLOW FROM OPERATING ACTIVITIES		
963,248	Receipts from Members		1,086,209
(810,806)	Payments to suppliers & employees		(867,088)
(99,581)	Payments to Australian Nursing Federation -Federal Office		(111,658)
16,729	Interest received		18,707
37,464	Other Investment Income		76,524
5,769	Other Income		7,338
<u>112,823</u>	NET CASH PROVIDED BY (USED IN)		
	OPERATIONS ACTIVITIES	5(b)	<u>210,032</u>
	 CASH FLOW FROM INVESTING ACTIVITIES		
-	Purchase of property, plant & equipment		(22,971)
-	Proceeds of Sale of Car		9,091
<u>-</u>	NET CASH PROVIDED BY (USED IN)		
	INVESTING ACTIVITIES		<u>(13,880)</u>
112,823	NET INCREASE/(DECREASE) IN CASH HELD		196,153
298,878	Cash at beginning of the financial year		411,703
<u><u>411,702</u></u>	CASH AT END OF THE FINANCIAL YEAR	5(a)	<u><u>607,855</u></u>

**AUSTRALIAN NURSING & MIDWIFERY
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 2013**

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the Australian Nursing & Midwifery Federation (ACT Branch) is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.2 Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Interest revenue is recognised on an accrual basis using effective interest method.

1.3 Capitation fees and levies

Capitation fees and levies are to be recognised on an accrual basis and record as a revenue and/or expense in the year to which it relates.

1.4 Employee Benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 Employee Benefits) and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as the present value of the estimated future cash outflows to be made by the reporting unit in respect of services provided by employees up to reporting date.

1.5 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents included cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated statement of financial position.

**AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)
ABN 41 693088 660**

**NOTES TO FORMING PART OF THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

1.6 Financial Instruments

Recognition

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist.

Financial assets at fair value through profit and loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

Available-for-sale financial assets

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

Financial Liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held-to-maturity investments

These investments have fixed maturities, and it is the group's intention to hold these investments to maturity. Any held-to-maturity investments held by the group are stated at amortised cost using the effective interest rate method.

Impairment of Assets

At each reporting date, the group assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

AUSTRALIAN NURSING FEDERATION - ACT BRANCH

A.B.N 41 693 088 660

NOTES TO FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

1.7 Land, Buildings, Plant and Equipment

Asset Recognition Threshold

Purchases of land, buildings, plant and equipment are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Plant and equipment	5-8 years
Motor Vehicles	5-10 years

1.8 Taxation

Australian Nursing & Midwifery Federation (ACT Branch) is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

**AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

**NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER
of FAIR WORK AUSTRALIA**

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 of Fair Work Australia, 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).

NOTE 3 - REVENUE

	2013	2012
	\$	\$
Operating activities		
- Membership subscriptions	1,086,209	963,248
- Other revenue from operating activities	-	4,594
	<u>1,086,209</u>	<u>967,842</u>
Non-operating activities		
- Interest received	18,707	16,729
- Other revenue from non-operating activities/Investment Income	83,862	38,639
	<u>102,569</u>	<u>55,368</u>
Total Revenue	<u>1,188,778</u>	<u>1,023,210</u>

NOTE 3(a) - PROFIT

Other Expenses		
- Affiliation Fee to non related Reporting Entity	9,715	8,525
- Capitation Fee Aust' Nursing Federation - Fed' Office	37,219	32,076
- Bookkeeping Expenses	6,264	4,611
- Campaign Fund Expenses	2,290	502
- Conferences/meetings - Internal managed activities	11,468	12,724
- as representative of the reporting unit	2,893	4,953
- IT & Computer expenses	37,619	43,560
- Property Expenses	19,868	18,342
- Membership Grants (less than \$1,000 each)	1,500	2,000
- Payroll Tax	36,038	34,324
- Remuneration of Auditor	3,300	3,250
- Other Expenses	170,626	135,562
Total Expenses	<u>338,800</u>	<u>300,429</u>

NOTE 3(B) - OTHER EXPENSES (Disclosure required by Fair work Australia)

- Consideration to employers for payroll deductions	-	-
- Compulsory Levies	-	-
- Legal Costs - Litigation	-	-
- Other	-	3,639
- Penalties - via RO ACT or RO Regulations	-	-

**AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2012 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2013 Written Down Value \$
234,081	Leasehold land & buildings	285,700	57,654	228,046
13,630	Office equipment & Furniture	50,358	40,649	9,709
10,099	Motor vehicle	22,971	2,030	20,941
<u>257,810</u>	Total written down value	<u>359,029</u>	<u>100,333</u>	<u>258,696</u>

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

	2013 \$	2012 \$
Cash on hand	354	182
Cash at bank	476,981	256,966
Term Deposit	116,580	141,153
Margaret Burton Fund - Bank account	13,941	13,402
	<u>607,855</u>	<u>411,703</u>

(b) Reconciliation of Cash Flows from Operations

	2013 \$	2012 \$
Operating surplus/(deficit)	231,577	145,393
Add Back Non-Cash Items		
Amortisation of Leasehold Building	5,500	8,000
Depreciation of Equipment & furniture	7,494	8,307
Investment Income/movement Reinvested	(78,781)	(37,465)
Increase/(decrease) in provisions	8,506	26,693
Total Non-Cash Items	<u>(57,281)</u>	<u>5,535</u>
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	25,158	(25,135)
Increase(decrease) in Creditors	10,577	(12,968)
Cash Flows from Operations	<u>210,032</u>	<u>112,825</u>

**AUSTRALIAN NURSING & MIDWIFERY
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 2013**

NOTE 6 - FINANCIAL INVESTMENTS

	2013	2012
	\$	\$
Shares in Public Company	3,505	1,248
Units in Commonwealth Income Fund @ market value	1,104,797	1,028,273
Total Investments	<u>1,108,302</u>	<u>1,029,521</u>

NOTE 7- PROVISION FOR STAFF LEAVE ENTITLEMENTS

Current Liabilities

General Staff

Provision for Annual Leave	36,002	34,344
Provision for Long Service Leave	9,575	7,748
	<u>45,577</u>	<u>42,092</u>

Office Holder

Provision for Annual Leave	23,198	23,838
Provision for Long Service Leave	16,023	12,523
	<u>39,221</u>	<u>36,361</u>

TOTAL CURRENT STAFF LEAVE ENTITLEMENTS	<u>84,798</u>	<u>78,453</u>
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Non Current Liability

Provision for Long Service Leave	6,864	4,703
	<u>6,864</u>	<u>4,703</u>

NOTE 8 -Retained Earnings

Retained Earnings at the beginning of the financial year	1,627,464	1,482,072
Net Surplus Attributable to the association	231,577	145,393
Retained Earnings at the end of the financial year	<u>1,859,041</u>	<u>1,627,465</u>

AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)
A.B.N. 41 693 088 660

NOTES PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

NOTE 9 Key Management Personnel Remuneration	2013	2012
	\$	\$
Short - term employee benefits		
Salary (including annual leave taken)	235,278	224,746
Annual leave accrued	2,800	14,892
Performance bonus	-	-
Total short-term employee benefits	<u>238,078</u>	<u>239,638</u>
Post - employment benefits:		
Superannuation	28,411	23,894
Total post - employment benefits	<u>28,411</u>	<u>23,894</u>
Other long - term benefits		
Long - service leave (accrued)	7,488	9,597
Total other long - term benefits	<u>7,488</u>	<u>9,597</u>
Total Remuneration to Key Management Personnel	<u>273,977</u>	<u>273,129</u>

NOTE 10 Transactions with key management personnel and their close family members

There were no loans or other transactions between the reporting entity & it's key management employee during the reporting period

NOTE 11 Remuneration of Auditors	2013	2012
	\$	\$
Values of the services provide		
Financial statement audit services	3,000	3,000
Other services- FBT returns	300	300
Total remuneration of auditors	<u>3,300</u>	<u>3,300</u>

NOTE 12 Employee Expenses		
Holders of Office		
Wages & Salaries	155,750	148,827
Superannuation	19,878	19,128
Leave & other entitlements	5,512	8,936
Seperation & other Employee expenses	-	-
Subtotal Office Holder Employee Expenses	<u>181,140</u>	<u>176,891</u>
Employee other than office holders		
Wages & Salaries	375,938	332,598
Superannuation	37,911	33,936
Leave & other entitlements	10,418	17,757
Seperation & other employee expenses	-	-
Subtotal of non office holder employee expenses	<u>424,267</u>	<u>384,291</u>
Total Employee Expenses	<u>605,407</u>	<u>561,182</u>

**AUSTRALIAN NURSING & MIDWIFERY
FEDERATION (ACT BRANCH)**

A.B.N 41 693 088 660

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

Note 13 Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions unless otherwise stated.

Transactions with related parties - Australian Nursing & Midwifery Federation
- Federal Office

	2013	2012
	\$	\$
- Income - Reimbursements	5,302	4,594
- Expenses		
- Capitation Fees	37,219	32,076
- Journal Costs	35,797	33,181
- Pay roll tax	36,078	34,324
- Campaigns	7,047	502
- Conference Cost	858	-

Note 14 Events after Balance Date

There has not been any other material events between the balance date and the date of signing of the operating report.

Note 15 Contingent Liability

There are no contingent liabilities outstanding at balance date.

HOUSTON & HANNA
CHARTERED ACCOUNTANT

K D Hanna FCA (Principal)

Telephone: (02) 6249 8515
(02) 6248 8175
Facsimile: (02) 6249 6792

Suite 15, George Turner Offices
11 McKay Gardens, Turner ACT
GPO Box 810, Canberra ACT 2601

email: kim@khanna.com.au

AUSTRALIAN NURSING & MIDWIFERY FEDERATION (ACT BRANCH)

AUDITOR'S REPORT

I have audited the general purpose financial report including the Committee of Management Statement, the Income Statement, Balance Sheet, Statement of the Change in Equity, Cash Flow Statement and accompanying Notes of the Australian Nursing & Midwifery Federation (ACT Branch) in respect of the year ended 30 June 2013.

Committee of Management's Responsibility for the Financial Report

The Committee of Management is responsible for the preparation and fair presentation of the financial reports of the financial report in accordance with Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditors Responsibility

My responsibility is to express an opinion on the financial report based on our audit. I conducted our audit in accordance with Australian Auditing Standards. These standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Union's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

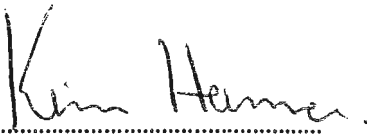
In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.

Audit Opinion.

In my opinion,

- (i) the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by the Reporting Guidelines or Part 3 of the Charter 8 of Fair Work (Registered Organisations) Act 2009.

- (ii) That the branch has not being involved with recovery of wages activities during the year.



.....
Kim Hanna FCA
Approved Auditor:

Date.....**18/9/13**.....

- **Registered Company Auditor**
No 341
- **Holds a current Public**
Practice certificate (ICAA)



19 July 2013

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

Sent by email: actanf@actanf.org.au

Dear Ms Miragaya,

Re: Lodgement of Financial Report - [FR2013/169]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Australian Nursing Federation-Australian Capital Territory Branch (the reporting unit) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

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. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

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.	/ /	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 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"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(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)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, 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.