



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7817  
Fax: (03) 9654 6672

Brett Holmes  
Secretary  
Australian Nursing Federation  
New South Wales Branch  
PO Box 40  
CAMPERDOWN NSW 1450

Dear Brett,

**Re: Financial reports for year ended 30 June 2004 - FR2004/291  
Schedule 1B of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial reports of the New South Wales Branch of the Australian Nursing Federation for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 20 December 2004.

The documents have been examined and filed.

I did detect, however, one minor issue with the reports lodged. The word "Commission" should substitute the words "Industrial Registry" in paragraph (e)(vi) of the Branch Council's Statement. Other than that, the financial reports lodged by the branch under the new RAO Schedule requirements were well executed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'R. Pfeiffer', written in a cursive style.

Robert Pfeiffer  
Statutory Services Branch

27 April 2005



# NEW SOUTH WALES NURSES' ASSOCIATION

In association with the Australian Nursing Federation

ABN 63 398 164 405

In reply please quote: BH: TOG: EP

15 December 2004

FR 2004/291

Rec'd 20/12/04  
\$

Robert Pfeiffer  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Dear Robert,

**RE: AUSTRALIAN NURSING FEDERATION – NEW SOUTH WALES BRANCH  
FINANCIAL RETURN**

Please find enclosed a copy of the Financial Report of the Australian Nursing Federation - New South Wales Branch for the year ended 30th June 2004, together with the Designated Officer's Certificate as required under the Workplace Relations Act 1996.

Your sincerely

*Brett Holmes*

**Brett Holmes**  
Branch Secretary  
Australian Nursing Federation – NSW Branch

Encl.

**Designated Officer's Certificate**

**Section 268 of Schedule 1B Workplace Relations Act 1996**

I, Brett Holmes, being the Branch Secretary of the Australian Nursing Federation – New South Wales Branch, certify:

1. that the documents lodged herewith are copies of the full report, referred to in Section 268 of the RAO Schedule;
2. that the full report was provided to members on the website [www.nswnurses.asn.au](http://www.nswnurses.asn.au) on 8 October 2004, and that all members were notified of this by way of a notice in the monthly journal, the Lamp; and
3. that the full report was presented to the Australian Nursing Federation - NSW Branch Council (Committee of Management) meeting on 3 December 2004, in accordance with section 266 of the RAO Schedule.

Signature

*Brett Holmes*

.....  
Brett Holmes

Date: *15 December 2004*

**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

**FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2004**

# AUSTRALIAN NURSING FEDERATION

## NEW SOUTH WALES BRANCH

### OPERATING REPORT

The Branch Council, being the Committee of Management for the purposes of the Workplace Relations Act 1996, presents its operating report of the Australian Nursing Federation, New South Wales Branch for the financial year ended 30 June 2004.

1. The principal activities of the Branch during the financial year were the industrial and professional representation of nurses and nursing. No significant change in the nature of these activities occurred during the year.
2. The surplus of the Branch for the financial year amounted to \$649. There were no significant changes to the Branch's financial affairs during the year.
3. Members retain the right to resign from the Australian Nursing Federation in accordance with section 10 of the Federal Rules and Section 174 of Schedule 1B to the Workplace Relations Act 1996.
4. Mr Brett Holmes is a director of Health Employees Superannuation Trust Australia, a position he holds in his capacity as General Secretary of the New South Wales Nurses Association.
5. The number of members of the Branch at the end of the financial year amounted to 49,109.
6. The Branch has no employees. All work performed on behalf of the Branch is undertaken by persons who are either employees of the New South Wales Nurses Association or elected Officers of the Branch.
7. The names of each person who were members of the Branch Council, at any time, during the financial year are as follows:-

1 July 2003 to 30 June 2004

Ms Coral Levett  
Mr Brett Holmes  
Mr Cosmo De Santis  
Ms Lyn Hopper  
Ms Linda MacGregor  
Ms Angela Pridham  
Ms Dale Sutton  
Mr Mark Kearin  
Ms Lynette Day  
Ms Lucille McKenna  
Mr Tom Van Dam  
Ms Judith Kiejda  
Mr Charles Linsell  
Ms Therese Riley  
Mr Peter Goldfinch  
Ms Linda Kelly  
Ms Rozlyn Norman  
Ms Lorna Scott

1 July 2003 to 3 February 2004

Ms Helen O'Donnell  
Ms Robyn Wright  
Mr John Kemsley  
Ms Lana Donaldson  
Ms Kerrie Lickiss

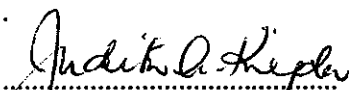
3 February 2004 to 30 June 2004

Ms Connie Cullen  
Ms Wendy Goodman  
Mr Gary Clark  
Ms Peg Hibbert  
Ms Ann Conning

Signed in accordance with a resolution of Branch Council



**CORAL LEVETT – Branch President**



**JUDITH KIEJDA – Acting Branch Secretary**

5 October 2004

**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

**BRANCH COUNCIL'S STATEMENT**

On the 5<sup>th</sup> of October 2004 Branch Council of the Australian Nursing Federation, New South Wales Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 30 June 2004.

The Branch Council declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 30 June 2004;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2004 and since the end of the financial year:
  - (i) meetings of the Branch Council were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
  - (iv) the issue of consistency is being considered by the reporting units of the Australian Nursing Federation in this first reporting year under the ROA schedule with a view to keeping, as far as practicable, the financial records in a consistent manner to each of the other reporting units to ensure compliance with the Australian Accounting Standards in subsequent years; and
  - (v) no information has been sought in any request of a member of the Branch or a Registrar under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
  - (vi) no orders have been made by the Industrial Registry under section 273 of Schedule 1B to the Workplace Relations Act 1996.

For the Branch Council:

  
.....  
**JUDITH KIEJDA**  
Acting Branch Secretary

5 October 2004

**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2004.**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Interest	221	203
Service Fee - NSW Nurses Association	<u>588,112</u>	<u>579,039</u>
<b>TOTAL INCOME</b>	<u>588,333</u>	<u>579,242</u>
<b>LESS EXPENDITURE</b>		
Audit and Accountancy Fees	3,250	2,690
Capitation Fees	582,252	575,568
Conference, Meeting & Travelling Expenses	556	800
General Expenses	151	-
Evatt Foundation – State of Australia Project	-	(2,282)
Inventory Write Off – Publications	-	1,348
Promotional Items Wall Chart	-	1,041
Purchases - Australian Nurses Journal	-	64
Research - Education Union Survey	<u>1,475</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>	<u>587,684</u>	<u>579,229</u>
<b>OPERATING SURPLUS FOR THE YEAR</b>	649	13
Accumulated Funds at Beginning of Year	<u>23,567</u>	<u>23,554</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>	<u>24,216</u>	<u>23,567</u>

[The attached Notes 1 to 6 form part of these Accounts]

**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2004.**

	<b>Note</b>	<b>2004</b> <b>\$</b>	<b>2003</b> <b>\$</b>
<b>ACCUMULATED FUNDS</b>		<u>24,216</u>	<u>23,567</u>
<u>Represented by Net Assets:</u>			
<b>CURRENT ASSETS</b>			
<b>Cash Assets</b>			
Cash		<u>43,933</u>	<u>44,952</u>
<b>TOTAL ASSETS</b>		<u>43,933</u>	<u>44,952</u>
<b>LESS CURRENT LIABILITIES</b>			
<b>Payables</b>			
Creditors	3	<u>19,717</u>	<u>21,385</u>
<b>NET ASSETS</b>		<u>24,216</u>	<u>23,567</u>

[The attached Notes 1 to 6 form part of these Accounts]



**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

**STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 30 JUNE 2004.**

	Note	2004 \$	2003 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Service Fees Received		588,112	579,039
Capitation Fees Paid		(582,252)	(575,568)
Other Payments		(4,832)	(2,063)
Interest Received		<u>221</u>	<u>203</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	5	<u>1,249</u>	<u>1,611</u>
<b>NET INCREASE IN CASH HELD</b>		1,249	1,611
Cash at Beginning of Year		<u>26,217</u>	<u>24,606</u>
<b>CASH AT END OF YEAR</b>	4	<u>27,466</u>	<u>26,217</u>

[The attached Notes 1 to 6 form part of these Accounts]

**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2004.**

**1. STATEMENT OF ACCOUNTING POLICIES**

The Accounts have been prepared in accordance with Applicable Accounting Standards, other mandatory professional reporting requirements and the Australian Workplace Relations Act, 1996. The accounts have also been prepared on the basis of historical costs and do not take into account changing money values or except where stated current valuations of non current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Branch in the preparation of the accounts.

- (a) The concept of accruals accounting has been adopted in the preparation of the Accounts.
- (b) Inventory was obsolete and was therefore written off on 30 June 2003.
- (c) No provision for Income Tax is necessary as the Federation is exempt from Income Tax under Section 50 - 15 of the Income Tax Assessment Act.

**2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 of Schedule 1B which read as follows:-

- [1] A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- [2] The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- [3] A Reporting unit must comply with an application made under subsection (1).

**3. CREDITORS**

	2004	2003
	\$	\$
NSW Nurses Association	16,467	18,735
Other	<u>3,250</u>	<u>2,650</u>
	<u>19,717</u>	<u>21,385</u>

**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2004.**

	2004	2003
	\$	\$
<b>4. RECONCILIATION OF CASH</b>		
For the purposes of this statement of cash flows, cash includes, at call deposits with banks or financial institutions.		
Cash at the end of the year is shown in the Statement of Financial Performance as:		
Cash	43,933	44,952
Creditor - NSW Nurses Association	<u>(16,467)</u>	<u>(18,735)</u>
	<u>27,466</u>	<u>26,217</u>

**5. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH OPERATING SURPLUS**

<b>Operating Surplus</b>	649	13
<b>Changes in Assets and Liabilities</b>		
Decrease in Inventory	-	1,348
Increase in Creditors	<u>600</u>	<u>250</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>1,249</u>	<u>1,611</u>

**6. AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRSs)**

For the year ending 30 June 2006, all general purpose financial reports will be required to comply with Australian equivalents to International Financial Reporting Standards (IFRSs) instead of Australian Accounting Standards presently on issue. Comparative financial statements must also be presented in accordance with Australian equivalents to IFRSs for the year ending 30 June 2005.

The Council considers that no key accounting policy changes will arise out of this transition to IFRSs.

A more detailed review will be conducted during the year ending 30 June 2005.

## **AUSTRALIAN NURSING FEDERATION**

### **NEW SOUTH WALES BRANCH**

#### **INDEPENDENT AUDIT REPORT**

To the members of the Australian Nursing Federation, New South Wales Branch.

#### **SCOPE**

*The Financial Report and the Responsibility of the Branch Council and Secretary of the Branch*

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the Branch Council's statement for the Australian Nursing Federation, New South Wales Branch, for the year ended 30 June 2004.

The Branch Council and the Secretary of the Branch are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

#### *Audit Approach*

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and

assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch Council and the Secretary of the Branch.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

#### **INDEPENDENCE**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

**AUSTRALIAN NURSING FEDERATION**

**NEW SOUTH WALES BRANCH**

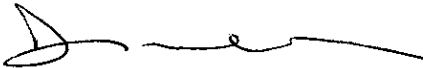
**AUDIT OPINION**

In our opinion the financial report of Australian Nursing Federation, New South Wales Branch is in accordance with:

- (a) the Workplace Relations Act 1996, including:
  - (i) giving a true and fair view of the Branch's financial position as at 30 June 2004 and its performance for the year ended on that date; and
  - (ii) complying with Australian Accounting Standards; and
  - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) other mandatory professional reporting requirements in Australia.



**A.J. WILLIAMS & CO.**  
Chartered Accountants.



**D. S. MCLEAN**  
Registered Company Auditor.  
SYDNEY NSW 2000  
5 October 2004