

145V



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

Ms G Hawksworth
Secretary
Australian Nursing Federation
Queensland Branch
GPO Box 1289
BRISBANE QLD 4001

Dear Ms Hawksworth,

**Re: Australian Nursing Federation - Queensland Branch
Outstanding Financial Documents - Workplace Relations Act 1996**

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended **31 December 2000**.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain an audit report, provide copies of the auditor's report, accounts and statements ('the financial documents') to its members, present the financial documents to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the financial documents specified above would, in the normal course, be expected before now.

Therefore, I request your written advice by **20 March 2002** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements
2. making of the audit report
3. provision of copies of the financial documents to the members
4. presentation of the financial documents to a meeting of the members or the committee of management following *provision of copies to the members*
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you that the documents so lodged are copies of the documents presented to the meeting referred to in 4 above - such certificate specifying the type of meeting and the date when it was held.

I have enclosed for your information a notice setting out a summary of the requirements including time-scales of Part IX, Division 11 of the Act.

If you wish to discuss this letter please contact me on (03) 8661 7817.

Yours sincerely

Robert Pfeiffer
Statutory Services Branch - Melbourne

6 March 2002



Queensland Nurses' Union

56 Boundary Street, West End Qld 4101
Tel: {07} 3840 1444 Fax: {07} 3217 2794

Fax

To: Robert Pfeiffer

At: Australian Industrial Registrar

From: Jocelyn Connor

Fax: 03 96546672

Pages: 3

Re: Financial Years

Date: 18/03/02

Dear Robert

Attached are the letters about changing our financial year. The ANF Queensland branch is on the same computer system and is audited at the same time as the QNU.

I hope that you can sort it out for us.

Thank you

Jocelyn Connor

Finance Officer

This facsimile is confidential to the addressee. It may also be privileged. Neither the confidentiality nor any privilege attached to this facsimile is waived, lost or destroyed by reason that it has been mistakenly transmitted to a person or entity other than the addressee. If you are not the addressee please notify us immediately by telephone or facsimile at the numbers provided and return the facsimile at the numbers provided and return the facsimile to us by post at our expense.

QUEENSLAND Nurses' Union

IN ASSOCIATION WITH AUSTRALIAN NURSING FEDERATION QLD BRANCH

ADDRESS ALL CORRESPONDENCE TO THE SECRETARY, G.P.O. BOX 1289, BRISBANE, Q. 4001



Just Rewards for Professional Care

A.B.N. 64 382 908 052

IN REPLY PLEASE QUOTE:

16 February 2001

All enquiries regarding this correspondence should be directed to: _

The Registrar
Queensland Industrial Relations Commission
GPO Box 373
BRISBANE QLD 4001

Dear Sir

**RE: INDUSTRIAL RELATIONS ACT 1999
DIVISION 4 - PRESENTATION AND FILING OF AUDIT REPORTS**

The Queensland Nurses' Union Council is currently reviewing its financial operations. We currently operate on a calendar year for financial purposes. We believe it would be in our best interests to change to a financial year basis.

We currently have an Annual Conference around the middle of the year. We combine the Annual General Meeting with this event as we fund delegates from all over Queensland to attend. This serves as the "presentation meeting" as per s 565 of the Act for the purposes of presenting the audit report.

If we have held this five months after the end of the financial year we have sought an extension of time. Should we change to a financial year we would still want to hold the conference and AGM mid year. I am bound by QNU Rule 45 which determine that I also convene two meetings' of delegates across the state each year between the months of February and May and then again between August and November.

Operationally, a mid year "presentation meeting" or Annual General Meeting is preferable. In the future the QNU would be requesting of the registrar an extension of approximately 6 months ie 11 months following the end of the financial year that the report and accounts are about.

I pose the question whether you would be likely to grant such an extension before we make a final determination with regard to changing the financial year, or alternatively changing the "presentation meeting".

I look forward to your considered response.

Yours sincerely

Gay Hawksworth
SECRETARY

Queensland Nurses' Union of Employees, 2nd Floor QNU Building, 88 South Quay Street, West End, Brisbane 4101

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Phone: (07) 4922 5390
Fax: (07) 4922 3406
e-mail: rockhampton@qnu.org.au



Industrial Registry

Industrial Court of Queensland and Queensland Industrial Relations Commission

14th Floor, Central Plaza 2,
66 Eagle Street, (Corner Elizabeth and Creek Streets), BRISBANE QLD 4000
Postal Address: GPO Box 373, BRISBANE QLD 4001
General Enquiries: (07) 3227 8060 Facsimile: (07) 3221 6074

23 April 2001

CARES IN →

Ms Gay Hawksworth
Secretary
Queensland Nurses' Union of Employees
GPO Box 1829
BRISBANE 4001

Dear Ms Hawksworth

I refer to your letter of 16 February 2001 regarding a possible alteration of the QNU financial year and its impact on any extension of time in which to present the audit report and accounts.

The proposal to present the report and accounts some 11 months after the financial year ends seems to be unreasonable given the time that would pass from the end of the year to when the report and accounts are presented. In the circumstances I doubt if I would be in a position to grant an extension to accommodate your usual practice of presenting the report and accounts at the annual general meeting.

I note from the QNU rules that Council is required to meet no fewer than 10 times a year. This being the case, if the financial year is altered, perhaps the report and accounts could be presented to an appropriate meeting of Council. This would be an acceptable 'presentation meeting' under s.565 as in terms of both the QNU rules and the Act, Council would be considered the QNU management committee.

Should you wish to speak with me about this I can be contacted on 3227 8222.

Yours sincerely

E Ewald
Registrar

QUEENSLAND Nurses' Union

IN ASSOCIATION WITH AUSTRALIAN NURSING FEDERATION QLD. BRANCH

ADDRESS ALL CORRESPONDENCE TO THE SECRETARY, G.P.O. BOX 1289, BRISBANE, Q. 4001.



A.B.N. 84 382 908 052

IN REPLY PLEASE QUOTE:

All enquiries regarding this correspondence should be directed to:

22nd March 2002

Mr Robert Pfeiffer
Australian Industrial Registry
GPO Box 1994S
Melbourne
VIC 3001

Dear Mr Pfeiffer,

Re: Australian Nursing Federation – Queensland Branch
Outstanding Financial Documents – Workplace Relations Act 1996

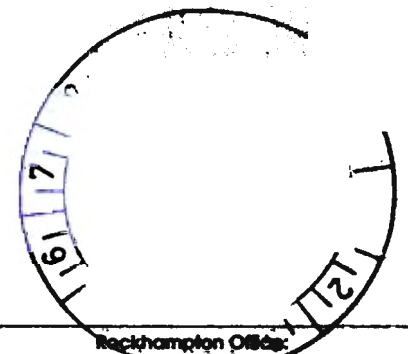
Enclosed are the audit reports for the Australian Nursing Federation Queensland Branch for the year ended 31 December 2000. These were presented to the Council Meeting for approval on the 7th August 2001 and were duly approved. An extract from the Council Minutes is attached. The Queensland Nurses Union Accounts were included in the Journal and distributed to all members however the ANF Accounts were omitted. They have always been available here for scrutiny of all members.

The Queensland Nurses' Union Council last year reviewed its financial operations and sort and received permission from the Queensland Industrial Relations Commission to change from a calendar year to a financial year basis. This entails having an 18 month reporting period from December 31st 2000 to the 30th June 2002.

As the Australian Nursing Federations Accounts are intimately tied in with the Queensland Nurses Union Accounts we also ask permission for an extension of time to accommodate changing to a financial year from a calendar year.

Yours sincerely

Gay Hawksworth
Secretary



Queensland Nurses' Union of Employees, 2nd Floor QNU Building, 56 Boundary Street, West End, Brisbane, 4101

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Minutes of Meeting
AUSTRALIAN NURSING FEDERATION (QLD BRANCH)
Held at
QNU Building 1st Floor Conference Room
56 Boundary St, West End
on
TUESDAY 7th August 2001

OPENING

The Chairperson, Cheryl Dorrn, declared the ANF (Qld Branch) Council Meeting open at 5.45 pm.

ROLL CALL

G. Hawksworth (Secretary)
Sue Cadigan (Branch President)

Cheryl Dorrn	Stephen Bone	Lynda Maidens
Lesley Douglass	Kym Barry	Anne Ford
Pat Nicholls	Fran Gallagher	Jennifer Moss
Carol Horbury	Sheryn Petersen	
Denise Wilson	Dawn Underwood	

APOLOGIES

Kym Volp	Jennifer Schroor
Don White	Desley Geraghty-Rudd
Ann Gledhill	

LEAVE OF ABSCENCE

Beryl Callanan

9 CONFIRMATION OF MINUTES OF 5th June 2001

Resolution: *That the minutes of 5th June 2001 be confirmed:*

MOVED: Pat Nicholls SECONDED: Carol Horbury CARRIED

10. SUMMARY OF RECOMMENDATIONS & ACTION SHEET

No reference was made to the Summary of Recommendations and Action Sheet

11. BRANCH EXECUTIVE REPORT

ANF Meeting (QLD Branch) – 7th August 2001

GENERAL BUSINESS

No general business.

(Standing Orders for the ANF were suspended at 6.15 pm in order to resume QNU Standing Orders)

(Standing Orders were resumed at 6.40pm for the Finance Report)

15. FINANCE REPORT

The Auditor, Paul Gallagher, in referring to the Audit Report for the ANF (QLD Branch) said that the reports were simple reports in the same format at the QNU Financials and that the federal legislation in relation to the requirements of the Audit Report were the same.

Resolution: That the Management Committee approves the Financial Statements – ANF (Qld Branch) as at December 31st 2000 and authorises the signatures of the President and Secretary.

NEXT MEETING

4th September 2001

LEAVE OF ABSENCE

The following Councillors requested Leave of Absence for the 4th September Council Meeting:

Anne Ford, Fran Gallagher, Jenny Moss, Cheryl Dorrn, Kym Barry, Pat Nicholls.

CLOSE OF BUSINESS

The Chairperson, Fran Gallagher closed the meeting at 6.45 PM.



**Australian Nursing Federation
Queensland Branch**

December 31, 2000

**AUSTRALIAN NURSING FEDERATION
QUEENSLAND BRANCH**

DECEMBER 31, 2000

INDEX

Schedule No.

Audit Report

1. Statement of Income and Expenditure

Balance Sheet

3. Statement of Cash Flows
4. Notes to and forming part of the financial statements
5. Certificate of Committee of Management
6. Certificate by State Secretary

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

Scope

We have audited the financial statements of Australian Nursing Federation Queensland Branch for the financial year ended December 31, 2000 being Certificate by State Secretary, Certificate of Committee of Management, Statement of Income and Expenditure, Balance Sheet, Statement of Cash Flows and Notes to and forming part of the financial statements. The management of the organisation is responsible for the financial statements. We have conducted an independent audit of the accounts in order to express an opinion on them to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act 1996 so as to present a view which is consistent with our understanding of the organisation's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion:

- (a) satisfactory accounting records have been kept by the organisation so far as appears from my examination of these books, including:-
 - i) records of the sources and nature of the income of the organisation (including income from members); and
 - ii) records of the nature and purposes of the expenditure of the organisation;
- (b) the accounts and statements prepared under sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:-
 - i) the financial affairs of the organisation as at December 31, 2000; and
 - ii) the income and expenditure and any surplus or deficit of the organisation for the year; and
- (c) the accounts have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements.

.12

Where necessary, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

BDO Kendalls
Chartered Accountants

Bob Kendalls
.....

P.A. Gallagher
.....

P.A. Gallagher
Partner

Brisbane: 7.8.2001

**AUSTRALIAN NURSING FEDERATION
QUEENSLAND BRANCH**

1.

STATEMENT OF INCOME AND EXPENDITURE

For the Year Ended December 31, 2000

	2000	1999
	\$	\$
INCOME		
Capitation	272,507	248,085
Legal Assistance Fund	8	38
Professional indemnity	8	51
Sales	562	354
Subscriptions received	822	778
Sundry	-	1,200
	-----	-----
TOTAL INCOME	273,907	250,506
	-----	-----
LESS: EXPENSES		
Accountancy and audit	1,240	1,020
Bank charges	27	60
Capitation costs	272,524	248,079
Council Meetings	50	168
Cost of goods sold	1,092	1,086
Depreciation	31	35
Donations	150	1,350
Postage and Freight	(15)	(11)
	-----	-----
TOTAL EXPENSES	275,099	251,787
	-----	-----
OPERATING SURPLUS/(LOSS)	(1,192)	(1,281)

The accompanying notes form part of these accounts

**AUSTRALIAN NURSING FEDERATION
QUEENSLAND BRANCH**

2.

BALANCE SHEET

As At December 31, 2000

	Note	2000 \$	1999 \$
GENERAL RESERVE			
Accumulated funds at start of year		4,527	5,808
Surplus/(deficit) year to date		(1,192)	(1,281)
TOTAL GENERAL RESERVE		3,335	4,527
 CURRENT ASSETS			
Cash	5	3,826	4,478
Stock		128	1,032
Debtors and prepayments		588	21,365
TOTAL CURRENT ASSETS		4,542	26,875
 NON-CURRENT ASSETS			
Investments - MBM Fund		17,341	18,070
Furniture: furniture and office equipment		3,289	3,289
Accumulated Depreciation - Furniture and office equipment		(3,007)	(2,976)
TOTAL NON-CURRENT ASSETS		17,623	18,383
 TOTAL ASSETS		 22,165	 45,258
 CURRENT LIABILITIES			
Sundry creditors and accruals		1,213	22,241
Subs in advance - Current Year		276	420
TOTAL CURRENT LIABILITIES		1,489	22,661
 NON-CURRENT LIABILITIES			
MBM Research Fund	4	17,341	18,070
TOTAL NON-CURRENT LIABILITIES		17,341	18,070
 TOTAL LIABILITIES		 18,830	 40,731
 NET ASSETS		 3,335	 4,527

The accompanying notes form part of these accounts

**AUSTRALIAN NURSING FEDERATION
QUEENSLAND BRANCH**

3.

STATEMENT OF CASH FLOWS

For The Year Ended December 31, 2000

	Note	2000 \$	1999 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from capitation and members		294,684	229,318
Payments to suppliers and for capitation		(295,336)	(229,553)
		-----	-----
NET CASH USED IN OPERATING ACTIVITIES	5	(652)	(235)
		-----	-----
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for investments		-	(549)
		-----	-----
NET CASH USED IN INVESTING ACTIVITIES			(549)

Net increase/(decrease) in cash held		(652)	(784)
Cash at the beginning of the financial year		4,478	5,262
		-----	-----
Cash at the end of the financial year	5	3,826	4,478
		-----	-----

The accompanying notes form part of these accounts

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

The accompanying notes form an integral part of the financial statements for year ended December 31, 2000.

NOTE 1: STATEMENT OF ACCOUNTING METHODS

The financial statements have been prepared in accordance with Australian Accounting Standards.

(a) Basis of Accounting

The accounts have been prepared on an historical costs basis, and except where stated, do not take into account changing money values or current valuations of non current assets.

(b) Depreciation

Depreciation has been provided either on the diminishing value method or a prime cost method based on the expected economic life of the assets.

(c) Property, Plant and Equipment

Property, plant and equipment are brought to account at cost or at independent valuation, less, where applicable, any accumulated depreciation or amortisation. The carrying amount of property, plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

Taxation

The income of the union is exempt from income tax.

(e) Investments

All investments are included in the accounts at cost.

NOTE 2: NOTICE REQUIRED UNDER SECTION 274(4) OF THE WORKPLACE RELATIONS ACT 1996.

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 274 which reads as follows:-

A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

NOTE 2: NOTICE REQUIRED UNDER SECTION 274(4) OF THE WORKPLACE RELATIONS ACT 1996. (Con't)

- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

NOTE 3: DUAL MEMBERSHIP QUEENSLAND NURSES UNION OF EMPLOYEES

In accordance with Rules of the Australian Nursing Federation Queensland Branch, dual members of the Queensland Nurses Union of Employees are admitted as members of the Australian Nursing Federation Queensland Branch.

NOTE 4: MOIRA B. MOFFETT RESEARCH FOUNDATION

Funds held on behalf of the above foundation at December 31, 2000 and which reflected in the Financial Accounts of the Federation are as follows:-

	2000	1999
	\$	\$
Amount held, invested and managed by Perpetual Trustees Queensland Limited	17,341	18,070
	-----	-----

NOTE 5: NOTES TO STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and "at call" deposits with financial institutions. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:-

	2000	1999
	\$	\$
Cash at Bank	3,826	4,478
	-----	-----