



29 November 2017

Ms Elizabeth Ruth Mohle
Secretary, QNMU Branch
Australian Nursing and Midwifery Federation

Sent via email

Dear Ms Mohle

Re: – Australian Nursing and Midwifery Federation, QNMU Branch - financial report for year ending 30 June 2017 (FR2017/261)

I refer to the financial report of the QNMU Branch of the Australian Nursing and Midwifery Federation. The documents were lodged with the Registered Organisations Commission ('the RO Commission') on 23 November 2017.

The financial report has now been filed. The financial report was filed based on a primary review. This involved confirming whether the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

You are not required to take any further action in respect of the report lodged. However I make the following comments to assist you when preparing the next report. Please note the report for year ending 30 June 2018 may be subject to an advanced compliance review.

Disclosure of grants or donations

Item 17 of the Reporting guidelines states that if any activities identified in item 16¹ did not occur in the reporting period, a statement to this effect (or a nil balance, as illustrated in the model financial statements) must be included in the notes to the GPFR. No such disclosure was made in respect of grants and donations expenses.

Disclosure of legal cost payables

Item 21 of the Reporting guidelines states that if any activities identified in item 20¹ did not occur in the reporting period, a statement to this effect (or a nil balance, as illustrated in the model financial statements) must be included in the notes to the GPFR. No such disclosure was made in respect of legal cost payables.

Reporting Requirements

On the RO Commission website is a number of factsheets in relation to the financial reporting process and associated timelines. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The RO Commission

¹ The report also omitted nil activity balances for various other items listed in the Reporting guidelines – see RGs 14 (revenue), 16 (expenses), 18 (other reporting unit receivables/payables), and 22 (other funds) – cf. previous year's report FR2016/316 at <http://www.roc.gov.au/find-a-registered-organisation/anmf/australian-nursing-and-midwifery-federation>

recommends reporting units use this model as it will assist in ensuring compliance with the RO Act, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Please note that new Reporting Guidelines will apply to organisations and branches with financial years *commencing* on or after 1 July 2017. Updates and information on the new guidelines will be provided through the RO Commission website and the [subscription service](#).

Yours faithfully

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
Financial Reporting
Registered Organisations Commission

From: Jocelyn Connor [<mailto:JConnor@qnmw.org.au>]

Sent: Thursday, 23 November 2017 9:10 AM

To: ROC - Registered Org Commission

Subject: HPRM: ON CMS FR2017/261 Australian Nursing and Midwifery Federation (QNMU Branch) financials 2017

[FR2017/261](#)

Morning,

Please find attached our financial accounts for the year ended 2017.

Kind regards,

Jocelyn


qnmw
Queensland Nurses &
Midwives' Union

Jocelyn Connor
Finance Officer
106 Victoria Street, West End QLD 4101
07 3840 1412 (direct)
07 3840 1444 (reception)
www.qnmw.org.au

The QNMU recognises and respects the Aboriginal and Torres Strait Islander peoples of the lands upon which we undertake our work to promote and defend interests and values of members. We acknowledge the traditional owners and custodians who have cared for this country for thousands of years.



00206BB29AC91711
22142631.pdf

**Australian Nursing and Midwifery Federation
(QNMU Branch)**

30 June 2017

Contents

Independent Audit Report	2
Operating Report	5
Statement of Management Committee	7
Statement of Profit or Loss and Other Comprehensive Income	8
Statement of Financial Position	9
Cash Flow Statement	10
Statement of Changes in Equity	11
Recovery of Wages Activity	12
Notes to and Forming Part of the Financial Statements	13

INDEPENDENT AUDITOR'S REPORT

To the members of Australian Nursing & Midwifery Federation (QNMU Branch)

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Nursing & Midwifery Federation (QNMU Branch) (the reporting unit), which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the Statement of Management Committee.

In our opinion the accompanying financial report of Australian Nursing & Midwifery Federation (QNMU Branch), presents fairly, in all material respects the reporting unit's financial position as at 30 June 2017 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and Part 3 of the *Fair Work (Registered Organisations) Act 2009*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the reporting unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other information

The Management Committee are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the reporting unit's operating report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Management Committee for the Financial Report

The Management Committee of the reporting unit are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Management Committee determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Management Committee are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

Use of Going Concern Assumption

As part of our audit of the financial report, we have concluded that managements use of the going concern assumption as set out in Note 1.9 in the preparation of the financial statements is appropriate.



Report on the Recovery of Wages Activity financial report

Opinion on the recovery of wages activity financial report

We have audited the recovery of wages activity financial report of Australian Nursing & Midwifery Federation (QNMU Branch) for the year ended 30 June 2017.

In our opinion, the recovery of wages activity financial report presents fairly, in all material respects all information required by the reporting guidelines of the General Manager, including:

- (i) Any fees charged to, or reimbursements of expenses claimed from, members and others for recovery of wages activity; and
- (ii) Any donations or other contributions deducted from recovered money.

Responsibilities

The Management Committee is responsible for the preparation and fair presentation of the recovery of wages activity financial report in accordance with the reporting guidelines of the General Manager. Our responsibility is to express an opinion on the recovery of wages activity financial report, based on our audit conducted in accordance with Australian Auditing Standards.

Declaration by the auditor

I, T R Mann, declare that I am an approved auditor, a member of the Institute of Chartered Accountants in Australia and hold a current Public Practice Certificate.

BDO Audit Pty Ltd

T R Mann
Director

Brisbane, 20 October 2017

Registration number (as registered by the RO Commissioner under the Act): AA2017/48

AUSTRALIAN NURSING AND MIDWIFERY FEDERATION (QNMU BRANCH)

OPERATING REPORT

For Year Period 30 June 2017

Review of principal activities and any significant changes during the year

The principal activities of the Branch during the reporting period were to provide industrial and professional services to the members, consistent with the objects of the Federation, and particularly the object of protecting and improving the interests of the members.

The Branch's principal activities result in maintaining and improving the wages and conditions of employment of the membership.

There were no significant changes in the nature of the Branch's principal activities and financial affairs during the reporting period.

Right of members to resign

Members may resign from the Branch in accordance with Rule 10, which reads as follows:

10 – TERMINATION OF MEMBERSHIP

10.1 A member shall cease to be a member when;

- (i) He or she is expelled for breach of these Rules; or
- (ii) the period of notice of intention to resign (unless previously withdrawn) has expired; or
- (iii) he or she is unfinancial for a period of more than six months or,
- (iv) being eligible for membership solely because he or she was appointed as an officer of the Federation is no longer so eligible, or
- (v) he or she dies

10.2 (i) A member may resign from membership by written notice addressed and delivered to the Branch Secretary in which he or she is a member.

Officer of the Branch who is a superannuation fund trustee

Elizabeth Ruth Mohle was appointed a Trustee Director of QSuper Superannuation fund number 261041941 from 1st December 2013. She was nominated as a Trustee Director by QNMU.

Number of members

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Branch was 57,923 with 56,353 financial and 1,570 unfinancial members.

Number of Employees

At 30 June 2017, the Branch had no direct employees.

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Branch during the reporting period are:

ANMF (QNMU Branch) Council

President:	<i>Sally – Anne Jones</i>	<i>01.07.16 – 30.06.17</i>
Secretary:	<i>Elizabeth Ruth Mohle</i>	<i>01.07.16 – 30.06.17</i>
Assistant Secretary:	<i>Sandra Jean Eales</i>	<i>01.07.16 – 30.06.17</i>
Vice President:	<i>Stephen Bone</i>	<i>01.07.16 – 30.11.16</i>
	<i>Lucynda Maskell</i>	<i>30.11.16 – 30.06.17</i>
Executive Members:	<i>Kym Volp</i>	<i>01.07.16 – 30.06.17</i>
	<i>Damien Lawson</i>	<i>01.07.16 – 30.11.16</i>
	<i>Karen Cooke</i>	<i>30.11.16 – 30.06.17</i>
	<i>Simon Mitchell</i>	<i>01.07.16 – 30.11.16</i>
	<i>David Lewis</i>	<i>01.07.16 – 30.06.17</i>
	<i>Christine Cocks</i>	<i>30.11.16 – 30.06.17</i>

Councillors:

<i>Karen Shepherd</i>	<i>01.07.16 – 30.06.17</i>	<i>Lucynda Maskell</i>	<i>01.07.16 - 30.11.16</i>
<i>Katy Taggart</i>	<i>01.07.16 - 30.06.17</i>	<i>Dianne Corbett</i>	<i>01.07.16 – 30.06.17</i>
<i>Leanne Jiggins</i>	<i>01.07.16 - 30.06.17</i>	<i>Phillip Jackson</i>	<i>01.07.16 – 30.11.16</i>
<i>Fiona Monk</i>	<i>01.07.16 - 30.06.17</i>	<i>Charmain Wicking</i>	<i>01.07.16 – 0.06.17</i>
<i>Sue Pitman</i>	<i>01.07.16 - 30.06.17</i>	<i>Deborah Watt</i>	<i>01.07.16 – 30.06.17</i>
<i>Christine Cocks</i>	<i>01.07.16 - 30.11.16</i>	<i>Marilyn Dianne Webb</i>	<i>01.07.16 - 07.09.17</i>
<i>Karen Cooke</i>	<i>01.07.16 - 30.11.16</i>	<i>Jean Crabb</i>	<i>01.07.16 – 30.06.17</i>
<i>Daniel Prentice</i>	<i>01.07.16 - 30.11.16</i>	<i>Julie Burgess</i>	<i>01.07.16 – 30.11.16</i>
<i>Gillian Gibbs</i>	<i>01.07.16 - 30.11.16</i>	<i>Christopher Johnson</i>	<i>22.12.16 – 30.06.17</i>
<i>Damien Lawson</i>	<i>30.11.16 - 30.06.17</i>	<i>Shelley Howe</i>	<i>01.07.16 – 30.06.17</i>
<i>Janet Baillie</i>	<i>22.12.16 - 30.06.17</i>	<i>Tammy Copley</i>	<i>22.12.16 – 30.06.17</i>
<i>Melanie Price</i>	<i>22.12.16 - 30.06.17</i>	<i>Maddi Heathfield</i>	<i>22.12.16 – 30.06.17</i>
<i>Janelle Taylor</i>	<i>22.12.16 - 30.06.17</i>	<i>Dallas Meyers</i>	<i>25.05.17 – 30.06.17</i>
<i>Simon Mitchell</i>	<i>30.11.16 – 03.02.17</i>		

Elizabeth Ruth Mohle
Secretary

20th October 2017

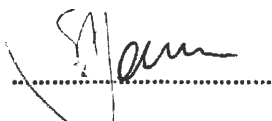
AUSTRALIAN NURSING AND MIDWIFERY FEDERATION (QNMU BRANCH)
STATEMENT OF MANAGEMENT COMMITTEE
For Year Period 30 June 2017

On 20th October 2017 the Committee of Management of Australian Nursing and Midwifery Federation QNMU Branch (ANMF QNMU Branch) passed the following resolution in relation to the general-purpose financial report (GPFR) of the Branch for the financial year ended 30 June 2017.

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 any other requirements imposed by the reporting guidelines or part 3 of chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- d) There are reasonable grounds to believe the Branch will be able to pay its debts as and when they become due and payable; and
- e) during the financial year to which the GPFR 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 concerned; and
 - (ii) the financial affairs of the Branch 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 Branch have been kept and maintained in accordance with the RO Act ; and
 - (iv) where the organisation consists of two or more Branches, the financial records of the Branch have been kept, as far as practicable, in a consistent manner with each of the other Branches of the organisation; and
 - (v) where information has been sought in any request by a member of the Branch or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Registered Organisations Commission under section 273 of the RO Act, there has been compliance.
- f) No revenue has been derived from undertaking recovery of wages activity during the reporting period.

This declaration is made in accordance with a resolution of the Committee of Management.



Sally-Anne Jones

Branch President

Date 20th October 2017



Elizabeth Ruth Mohle

Branch Secretary

Date 20th October 2017

Australian Nursing and Midwifery Federation (QNMU Branch)

Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
CURRENT ASSETS			
Cash and cash equivalents	5	2,710	2,805
Trade and other receivables		-	-
TOTAL CURRENT ASSETS		2,710	2,805
TOTAL ASSETS		2,710	2,805
CURRENT LIABILITIES			
Other liabilities		-	-
TOTAL CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		-	-
NET ASSETS		2,710	2,805
EQUITY			
Accumulated Funds	7	2,710	2,805
TOTAL EQUITY		2,710	2,805

The above Statement should be read in conjunction with the accompanying notes.

Australian Nursing and Midwifery Federation (QNMU Branch)
Statement of Profit or Loss and Other Comprehensive Income
For The Period Ended 30 June 2017

	Note	2017 \$	2016 \$
Revenue	3	1,079,360	1,044,745
Capitation expense	4	(1,058,586)	(974,942)
Biennial Conference Contribution		(20,774)	-
Levy		-	(69,803)
Bank Charges		(95)	-
(Loss)/Profit before income tax		(95)	-
Income tax expense		-	-
Net loss for the year attributable to the members		(95)	-
Other comprehensive income for the year		-	-
Total comprehensive income for the year attributable to the members		(95)	-

The above Statement should be read in conjunction with the accompanying notes.

Australian Nursing and Midwifery Federation (QNMU Branch)

Statement of Cash Flows

For The Period Ended 30 June 2017

	Note	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts for capitation and members expenses		1,079,360	1,044,745
Payments to ANMF for capitation		(1,058,586)	(974,942)
Payment for operating expenses		(20,869)	(69,803)
NET CASH PROVIDED BY OPERATING ACTIVITIES	8	(95)	-
Net Decrease in Cash Held		(95)	-
Cash at the Beginning of the Financial Year		2,805	2,805
Cash at the End of the Financial Year		2,710	2,805

The above Statement should be read in conjunction with the accompanying notes.

Australian Nursing and Midwifery Federation (QNMU Branch)
Statement of Changes in Equity
For The Period Ended 30 June 2017

	Note	Accumulated Funds \$	Total \$
Balance at 1st July 2015		2,805	2,805
Net Profit/(Loss) for the year		-	-
Balance at 30th June 2016		2,805	2,805
Net Profit/(Loss) for the year		(95)	(95)
Balance at 30th June 2017	7	2,710	2,710

The above Statement should be read in conjunction with the accompanying notes.

Australian Nursing and Midwifery Federation (QNMU Branch)

Recovery of Wages Activity

For The Year Ended 30 June 2017

	2017	2016
	\$	\$
Cash assets in respect of recovered money at beginning of year	-	-
Receipts		
Amounts recovered from employers in respect of wages etc.	-	-
Interest received on recovered money	-	-
Total Receipts	-	-
Payments		
Deduction of amounts due in respect of		
12 months or less	-	-
Greater than 12 months	-	-
Deduction of donations or other contributions		
The Branch:		
name of account	-	-
name of fund	-	-
Name of other Branch of the organisation:		
name of account	-	-
name of fund	-	-
Name of other entity:		
name of account	-	-
name of fund	-	-
Deductions of fees or reimbursement of expenses	-	-
Payments to workers in respect of recovered money	-	-
Total Payments	-	-
Cash assets in respect of recovered money at end of year	-	-
Number of workers to which the monies recover related	-	-
Aggregate payables to workers attributable to recovered monies but not yet distributed		
Payable balance	-	-
Number of workers the payable relates to	-	-

Index to the Notes of the Financial Statements

Note 1	Summary of Significant Accounting Policies
Note 2	Events after the Reporting Period
Note 3	Revenue
Note 4	Expenses
Note 5	Current Assets
Note 6	Current Liabilities
Note 7	Accumulated Funds
Note 8	Cash Flow
Note 9	Related Party Disclosures
Note 10	Remuneration of Auditors
Note 11	Financial Risk management
Note 12	Section 272 <i>Fair Work (Registered Organisations) Act 2009</i>

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 Organisations) (RO) Act 2009*. For the purpose of preparing the general purpose financial statements, Australian Nursing and Midwifery Federation QNMU Branch (The 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 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 Comparative amounts

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

1.3 Significant accounting judgements and estimates

There were no accounting assumptions or estimates identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

Future Australian Accounting Standards Requirements

There are no new standards, amendments to standards or interpretations that were issued prior to the sign-off date that are applicable to the future reporting period that are expected to have a future financial impact on the Branch.

1.5 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.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transaction will flow to the entity.

Donation income is recognised when it is received.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

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

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

1.6 Capitation fees and levies

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

1.7 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes 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.

1.8 Taxation

The 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.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

1.9 Going concern

The Branch operates in a going concern basis, with funds from membership subscriptions.

1.10 Going Concern – financial support received

The ANMF QNMU Branch's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit.

1.11 Going Concern financial support provided

The ANMF QNMU Branch has not agreed to provide support to ensure another reporting unit has the ability to continue as a going concern.

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2017, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Branch.

Note 3 Revenue

	2017 \$	2016 \$
Note 3A: Capitation	1,058,586	974,942
Note 3B: Biennial Conference Contribution	20,774	-
Note 3C: Levies	-	69,803
Note 3D: Interest	-	-
Total Revenue	1,079,360	1,044,745

The income disclosed above is derived entirely from the Queensland Nurses and Midwives' Union of Employees (QNMU).

Note 4 Expense

	2017 \$	2016 \$
Capitation Fees	1,058,586	974,942
Biennial Conference Contribution	20,774	-
Levies	-	69,803
Bank Fees	95	-
Total Expense	1,079,455	1,044,745

Note 5 Current Assets

	2017 \$	2016 \$
Note 5A: Cash and cash equivalents	2,710	2,805
Note 5B: Trade and other receivables	-	-
Total Current Assets	2,710	2,805

Note 6 Current Liabilities

	2017 \$	2016 \$
Total current liabilities	-	-

Note 7 Accumulated Funds

	2017 \$	2016 \$
Accumulated funds at the beginning of the year	2,805	2,805
Net profit/(loss) attributable to members of the Branch	(95)	-
Accumulated funds at the end of the year	2,710	2,805

Note 8 Cash Flow

	2017 \$	2016 \$
--	------------	------------

Note 8A: Cash Flow Reconciliation**Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement:****Cash and cash equivalents as per:**

Cash flow statement	2,710	2,805
Balance Sheet	2,710	2,805
<i>Difference</i>	-	-

Reconciliation of profit/(deficit) to net cash from operating activities:

Profit/(deficit) for the year	-	-
-------------------------------	---	---

Adjustments for non-cash items:

– Depreciation	-	-
----------------	---	---

Changes in assets/liabilities:

– (Increase)/decrease in receivables	-	-
– Increase/(decrease) in payables	-	-

Net cash from (used by) operating activities	-	-
---	----------	----------

Note 9 Related Party Disclosures

Transactions with related and associated parties are on normal commercial terms and conditions, no more favourable than those available to other parties unless otherwise stated.

	2017 \$	2016 \$
Revenue received from QNMU	1,079,360	1,044,745
Expenses paid to ANMF	1,079,360	1,044,745
Amounts owed by	-	-
Amount owed to	-	-

Note 10 Remuneration of Auditors

Audit Fees are paid by the QNMU on behalf of the Australian Nursing and Midwifery Federation (QNMU Branch).

Note 11 Financial Risk Management

The Branch's does not have any financial instruments.

Note 12: Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members:

- (1) A member of a Branch, may apply to the Branch for specified prescribed information in relation to the Branch 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 Branch.
- (3) The Branch must comply with an application made under subsection (1).

Australian Nursing and Midwifery Federation (QNMU Branch)

s.268 *Fair Work (Registered Organisations) Act 2009*

Certificate By Prescribed Designated Officer¹

Certificate for the year ended **June 30, 2017**

I, **Elizabeth Ruth Mohle** being the **Secretary** of the **Australian Nursing and Midwifery Federation (QNMU Branch)** certify:

- that the documents lodged herewith are copies of the full report for the **Australian Nursing and Midwifery Federation (QNMU Branch)** for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on *20th October 2017*; and
- that the full report was presented to, *a meeting of the committee of management* of the reporting unit on *20th November 2017* in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: .....

Name of prescribed designated officer: Elizabeth Ruth Mohle

Title of prescribed designated officer: Secretary

Dated: 21st November 2017

¹ Regulation 162 of the *Fair Work (Registered Organisations) Regulations 2009* defines a 'prescribed designated officer' of a reporting unit for the purposes of s.268(c) as:
(a) the secretary; or
(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.