



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

Annabel Neumann
Accounting Officer
Australian Nursing Federation
South Australian Branch
PO Box 861
KENT TOWN SA 5071

Dear Annabel,

**Re: Financial reports for year ended 30 June 2004 - FR2004/294
Schedule 1B of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the additional information received in this office on 22 August 2005 covering the branch's Operating Report for year ended 30 June 2004. The information has been filed. No further action in relation to the branch's financial reporting is requested.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'R. Pfeiffer'.

Robert Pfeiffer
Statutory Services Branch, Melbourne

15 November 2005



15 August 2005

Rec'd 22/8/05

R Pfeiffer
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
Melbourne VIC 3001

Dear Robert

Re: Australian Nursing Federation South Australian Branch

Thank you for your letter of 4 August 2005 to Lee Thomas regarding the financial reports for the year ended 30 June 2004.

Enclosed is the "Operating Report" as you have requested.

Note has been made of the necessary adjustments for the financial year 2004/2005 for our auditors.

Yours faithfully

Annabel L Neumann
Accounting Officer



AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN
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, South Australian 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, midwives and personal care assistants. 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 \$17. 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. No office bearer is a trustee of a superannuation entity or public sector superannuation scheme.
5. The number of members of the Branch at the end of the financial year amounted to 9,777.
6. The Branch has no employees. All work performed on behalf of the Branch is undertaken by persons who are either employees of the S.A. Branch 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:

Ms Marisa Bell	(1/7/04 – 30/6/05)
Ms Joann Duffy	(1/7/04 – 30/6/05)
Ms Mary Clark	(1/7/04 – 30/11/04)
Ms Meredith Colquhoun	(1/12/04 – 30/6/05)
Ms Lyn Croft	(1/12/04 – 30/6/05)
Ms Jocelyn Douglass	(1/12/04 – 30/6/05)
Ms Debbie Fancett	(1/7/04 – 30/6/05)
Ms Catherine Finn	(1/7/04 – 30/11/04)
Ms Margaret Gerlach	(1/12/04 – 30/6/05)
Ms Anne Glover	(1/7/04 – 20/10/04)
Ms Diana Johansson	(1/7/04 – 30/6/05)
Ms Marcelle Johnson	(1/7/04 – 30/11/04)
Ms Lillian Margellos	(1/7/04 – 30/11/04)
Ms Melva (Joy) Marsh	(1/7/04 – 30/11/04)
Ms Gay Martin	(1/7/04 – 30/6/05)
Mr Michael McClellan	(1/7/04 – 30/6/05)
Ms Glenys McNamara	(1/7/04 – 30/6/05)
Ms Helen Nunan	(1/7/04 – 30/6/05)
Mr Stephen Owens	(1/12/04 – 30/6/05)
Ms Leeanne Pilichiewicz	(1/12/04 – 30/6/05)
Ms Kay Price	(1/7/03 – 30/11/04)
Ms Rosie Ratcliff	(1/7/04 – 20/10/04)
Ms Bernadette Roberts	(1/7/04 – 30/6/05)
Ms Rosie Rumbelow	(1/12/04 – 30/6/05)
Ms Jane Sandford	(1/7/04 – 30/6/05)
Ms Lee Thomas	(1/7/04 – 30/6/05)
Ms Jan Thompson	(1/7/04 – 30/6/05)
Ms Barbara Tyler	(1/12/04 – 30/6/05)
Ms Mairi Walker	(1/7/04 – 30/6/05)
Ms Sharon Whitehead	(1/7/04 – 30/6/05)

Signed in accordance with a resolution of Branch Council



 BERNADETTE ROBERTS – Branch President



 LEE THOMAS – Branch Secretary

~~26 October 2004~~

12th Aug. 2005



Australian Government
Australian Industrial Registry

Level 35,
80 Collins Street, Melbourne, VIC 3000
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Telephone: (03) 8661 7817
Fax: (03) 9654 6672

Lee Thomas
Branch Secretary
Australian Nursing Federation
South Australian Branch
PO Box 861
KENT TOWN SA 5071

Dear Lee,

Re: Financial reports for year ended 30 June 2004 - FR2004/294
Schedule 1B of the Workplace Relations Act 1996 (RAO Schedule)

Thank you for the financial reports of the South Australian Branch of the Australian Nursing Federation (ANF) for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 15 February 2005. We apologise for the delay in our response to you, but the delay has been caused by an increase in the assistance provided to organisations since the introduction of the RAO Schedule.

I draw your attention to the following comments concerning the above reports and the financial reporting obligations under the RAO Schedule. Please note that these matters are generally advised for assistance in the future preparation of financial reports. With the exception of my comments concerning the 'Operating Report', no further action is required in respect of the lodged documents.

Your attention to the following matter is requested.

Operating report

The financial documents lodged did not contain an operating report. The Committee of Management must as soon as practicable after the end of each financial year cause an operating report to be prepared in relation to the financial year - refer s254 of the RAO Schedule. The operating report must contain the following:

(a) *Review of principal activities:*

The report must contain a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of those activities during the year.

(b) *Significant changes in financial affairs:*

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

(c) *Right of members to resign:*

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under s174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that Federal subrules 11(b) to (g) and rule 62 of the Branch's rules is applicable.

(d) *Trustees of superannuation entities:*

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

(e) *Number of members and number of employees:*

Subsection 254(2)(f) of the RAO Schedule and regulation 159(a) and (b) of the RAO Regulations require the operating report to contain information pertaining to the number of persons that were members, and the number of persons who were employees, of the reporting unit at the end of the financial year.

(f) *Membership of Committee of Management:*

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the RAO Regulations.

You are requested to arrange for the Branch Committee of Management to prepare an operating report addressing the required information for lodgement in the Industrial Registry as soon as possible. The branch is obliged to also provide a copy to its members. You can, however, undertake to do this after lodging a copy of the operating report in the Industrial Registry. To assist you with the above, allow me to direct you to our website, and in particular to another branch of the ANF whose operating report was adequately prepared. That financial report can be found at <http://www.e-airc.gov.au/145vnsww/financial> then open FR2004/291.

General advice in relation to the lodged financial report

The following comments are made to assist you when you next prepare financial reports and you do not need to take any further action in respect of the financial reports already lodged, other than the matter raised above.

Accounting officer's certificate

Your report titled "Accounting Officer's Certificate" is in fact the "Designated Officer's Certificate" under s268 of the RAO Schedule. Without trying to confuse the issue too much, the Accounting Officer's Certificate was a different reporting requirement under the old provisions, and had subsequently been removed by the RAO legislation.

Timescale Provisions

Please note that unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer s268 of the RAO Schedule.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7817 or by email at Robert.pfeiffer@air.gov.au.

Yours sincerely,



Robert Pfeiffer
Statutory Services Branch, Melbourne

4 August 2005

FR 2004/294



Recd 15/2/05
↙

10 February 2005

Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
Melbourne VIC 3000

**Re: Australian Nursing Federation – South Australian Branch
Financial Report for year ended 30 June 2004**

Attn: Robert Pfeiffer

Dear Sir

Please find enclosed a copy of our audited accounts.

The accounts lodged are a true copy as presented to a meeting of the Branch Council on 9th February, 2005.

Yours faithfully

Lee Thomas
Lee Thomas
Branch Secretary



AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

COMMITTEE OF MANAGEMENT STATEMENT

On 20th October 2004 the Committee of Management of the AUSTRALIAN NURSING FEDERATION (South Australian Branch) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and 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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (vii) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (viii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ix) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (x) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (xi) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (xii) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For the Committee of Management: Lee Thomas

Title of Office held: Branch Secretary

Signature: *Thomas*
Dated: 26.11.04
.....

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

ACCOUNTING OFFICER'S CERTIFICATE

I, Lee Thomas being the Branch Secretary of the AUSTRALIAN NURSING FEDERATION (South Australian Branch) certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 17th November 2004; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 8th December 2004; in accordance with section 266 of the RAO Schedule.

Signature *Thomas*

Dated: *26/10/*2004

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

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

	Note	2004	2003
		\$	\$
Capitation Fees	3	121,650	120,360
Membership Fees		14,993	-
Interest Income		1	-
		<hr/>	<hr/>
Total Revenue		136,644	120,360
Capitation Fees		(121,586)	(120,318)
Services for Federal Members		(14,993)	-
Bank Charges		(48)	(36)
		<hr/>	<hr/>
Net Surplus from ordinary Activities		17	6
		<hr/> <hr/>	<hr/> <hr/>



The statement of financial performance is to be read in conjunction with the notes to the financial statements set out on pages 6 to 10.

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
CURRENT ASSETS			
Cash		12,830	28
Receivables	4	2,208	-
TOTAL ASSETS		<u>15,038</u>	<u>28</u>
CURRENT LIABILITIES			
Creditors	5	14,993	-
TOTAL LIABILITIES		<u>14,993</u>	<u>-</u>
NET ASSETS		<u>45</u>	<u>28</u>
MEMBERS EQUITY			
Members' Funds	9	45	28
TOTAL MEMBERS' EQUITY		<u>45</u>	<u>28</u>



The statement of financial position is to be read in conjunction with the notes the financial statements set out on pages 6 to 10.

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

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

	Note	2004 \$	2003 \$
Cash flows from operating activities			
Cash receipts in the course of operations		134,435	120,360
Cash payments in the course of operations		(121,634)	(120,354)
Net cash provided by/(used in) operating activities	8	<u>12,801</u>	<u>6</u>
Cash flows from investing activities			
Interest received		1	-
Net cash provided by investing activities		<u>1</u>	<u>-</u>
Net increase/(decrease) in cash held		12,802	6
Cash at the beginning of the financial year		28	22
Cash at the end of the financial year		<u>12,830</u>	<u>28</u>

The statement of cash flows is to be read in conjunction with the notes to the financial statements set out on pages 6 to 10.



AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of these financial statements are:

(a) Basis of Preparation

The financial report of the Federation is a general purpose financial report which has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, the Workplace Relations Act of 1996 and the other requirements of law in Australia. It has been prepared on the basis of historical costs and, except where stated, do not take into account changing money values or fair values of non-current assets. The accounting policies have been consistently applied.

(b) Capitation Fees

Capitation fees are calculated as a levied price per registered member.

(c) Taxation

No provision for income tax is necessary as the Federation is exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

(d) Adoption of Australian Equivalents to International Financial Reporting Standards

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the end of the current financial year.

The committee are assessing the significance of these changes and preparing for their implementation and at this stage, are of the opinion no key differences in the Federation's accounting policies will arise from the adoption of IFRS.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the RAO Schedule, the attention of members is drawn to the provisions of Section 272 of that schedule, which reads 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.

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

- (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).
- (4) A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.



AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

3. OPERATING SURPLUS / (DEFICIT)

Operating surplus/(deficit) has been arrived at after including:

	2004	2003
	\$	\$
Operating Revenue		
Capitation Fees	121,650	120,360
Membership Fees	14,993	-
Other Revenue		
Interest Received	1	-
	<u>136,644</u>	<u>120,360</u>
	<u><u>136,644</u></u>	<u><u>120,360</u></u>
 Operating Expenses		
Capitation Fees	(121,586)	120,318
Services for Federal Members	(14,993)	-
Bank Charges	(48)	36
	<u>(136,627)</u>	<u>120,354</u>
	<u><u>(136,627)</u></u>	<u><u>120,354</u></u>

4. RECEIVABLES**Current**

Trade Debtors

2,208

-

2,208-2,208-**5 CREDITORS****Current**

Trade Creditors

14,993

-

14,993-14,993-**6 SEGMENT REPORTING**

The organisation provides services to nurses within Australia.

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

7. RELATED PARTY DISCLOSURES

- (i) The names of each person holding the position of councillor during the financial year are listed below. The persons listed held the position for the whole year unless otherwise stated.

Ms Marisa Bell	(1/7/03 – 30/6/04)
Ms Mary Clark	(1/7/03 – 30/6/04)
Ms Joann Duffy	(1/7/03 – 30/6/04)
Ms Debbie Fancett	(1/7/03 – 30/6/04)
Ms Catherine Finn	(23/12/03 – 30/6/04)
Ms Anne Glover	(1/7/03 – 30/6/04)
Ms Diana Johansson	(1/7/03 – 30/6/04)
Ms Marcelle Johnson	(1/7/03 – 30/6/04)
Ms Lillian Margellos	(1/7/03 – 30/6/04)
Ms Melva (Joy) Marsh	(1/7/03 – 30/6/04)
Ms Gay Martin	(1/7/03 – 30/6/04)
Mr Michael McClellan	(1/7/03 – 30/6/04)
Ms Glenys McNamara	(1/7/03 – 30/6/04)
Ms Helen Nunan	(23/12/03 – 30/6/04)
Ms Kay Price	(1/7/03 – 30/6/04)
Ms Rosie Ratcliff	(23/12/03 – 30/6/04)
Ms Bernadette Roberts	(1/7/03 – 30/6/04)
Ms Jane Sandford	(23/12/03 – 30/6/04)
Ms Lee Thomas	(1/7/03 – 30/6/04)
Ms Jan Thompson	(1/7/03 – 30/6/04)
Ms Mairi Walker	(1/7/03 – 30/6/04)
Ms Sharon Whitehead	(1/7/03 – 30/6/04)

- (ii) Councillors' Remuneration

No amounts were paid to councillors during the financial year.

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

8. NOTES TO THE STATEMENT OF CASH FLOWS

**Reconciliation of operating surplus/(deficit)
to net cash provided by/(used in)
operating activities**

	2004	2003
	\$	\$
Operating surplus / (deficit)	17	6
Add/(less) items classified as investing/financing activities:		
Interest received	(1)	-
Changes in assets and liabilities during the financial year		
(Increase)/decrease in receivables	(2,208)	-
Increase/(decrease) in trade creditors	14,993	-
Net cash provided by/(used in) operating activities	<u>12,801</u>	<u>6</u>

9. RETAINED SURPLUS

Retained surplus at beginning of year	28	22
Net surplus	17	6
Retained surplus at the end of the year	<u>45</u>	<u>28</u>





**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)**

Scope

We have audited the financial report of the Australian Nursing Federation (South Australian Branch) for the year ended 30 June 2004, consisting of the statement of financial performance, statement of financial position, statement of cash flows, accompanying notes and Committee of Management Statement. The Federation's South Australian Branch Executive are responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Australian Nursing Federation (South Australian Branch).

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, 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 report is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and statutory requirements in Australia and the Workplace Relations Act 1996 requirements so as to present a view which is consistent with our understanding of the Federation's financial position, and 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, the financial statements of the Australian Nursing Federation (South Australian Branch) are properly drawn up:

- (a) so as to present fairly the Federation's financial position as at 30 June 2004 and the results of its operation and its cash flows for the year ended on that date;
- (b) in accordance with Schedule 1B of the Workplace Relations Act 1996; and
- (c) in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia.

Grant Drabsch
Partner
Registered Company Auditor number 5172

Dated this 28 day of October 2004

