

Australian Nursing Federation



21 December 2005

Rec'd 29/12/05

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

FR2005/262

Attn: Robert Pfeiffer

Dear Robert

**Re: Account Australian Nursing Federation South Australian Branch
Financial Report for year ended 30 June 2005**

Please find enclosed a copy of our audited accounts for the year ended 30 June 2005.

The accounts lodged are a true copy as presented to a meeting of the Branch Council on 14 December 2005.

Yours faithfully

Lee Thomas
Branch Secretary



AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

DESIGNATED 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 3rd November 2005; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 14th December 2005; in accordance with section 266 of the RAO Schedule.

Signature

Thomas.....

Dated:

.....*14*.....December 2005

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)**OPERATING REPORT**

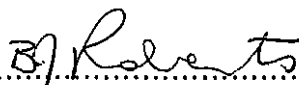
The Branch Council, being the Committee of Management for the purposes of the Workplace Relations Act 1996, presents its operating report of the Australian Nursing Federation, South Australian Branch for the financial year ended 30 June 2005.

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 \$12. 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 9,914.
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:

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

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 Pilchewicz	(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

12 October 2005

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

BRANCH COUNCIL'S STATEMENT

On 12 October 2005 the Branch Council of the AUSTRALIAN NURSING FEDERATION (SA 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 2005:

The Branch Council 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 Branch for the financial year to which they relate;
- (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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (vii) meetings of the Branch Council were held in accordance with the rules of the organisation including the rules of the Branch; and
 - (viii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch; and
 - (ix) 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
 - (x) where the organisation consists of 2 or more reporting units, the financial records of the Branch 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 Branch Council: Lee Thomas

Title of Office held: Branch Secretary

Signature: 

Dated: 12/10/.....2005

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005	2004
		\$	\$
Capitation Fees	3	131,298	121,650
Membership Fees		27,863	14,993
Interest Income		1	1
		<hr/>	<hr/>
Total Revenue		159,162	136,644
		<hr/>	<hr/>
Capitation Fees		(131,236)	(121,586)
Capitation fees for Federal Members		(1,016)	-
Services for Federal Members		(26,846)	(14,993)
Bank Charges		(52)	(48)
		<hr/>	<hr/>
Net Surplus from ordinary Activities		12	17
		<hr/>	<hr/>



The statement of financial performance is to be read in conjunction with the notes to the financial statements set out on pages 8 to 11.

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2005


	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash		25,041	12,830
Receivables	4	1,862	2,208
TOTAL ASSETS		26,903	15,038
CURRENT LIABILITIES			
Creditors	5	26,846	14,993
TOTAL LIABILITIES		26,846	14,993
NET ASSETS		57	45
MEMBERS EQUITY			
Members' Funds	9	57	45
TOTAL MEMBERS' EQUITY		57	45

The statement of financial position is to be read in conjunction with the notes the financial statements set out on pages 8 to 11.

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005 \$	2004 \$
Cash flows from operating activities			
Cash receipts in the course of operations		159,507	134,435
Cash payments in the course of operations		<u>(147,297)</u>	<u>(121,634)</u>
Net cash provided by/(used in) operating activities	8	<u>12,210</u>	<u>12,801</u>
Cash flows from investing activities			
Interest received		<u>1</u>	<u>1</u>
Net cash provided by investing activities		<u>1</u>	<u>1</u>
Net increase/(decrease) in cash held		12,211	12,802
Cash at the beginning of the financial year		<u>12,830</u>	<u>28</u>
Cash at the end of the financial year		<u>25,041</u>	<u>12,830</u>

The statement of cash flows is to be read in conjunction with the notes to the financial statements set out on pages 8 to 11. 

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

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.
- (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).



AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

- (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.

3. OPERATING SURPLUS / (DEFICIT)

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

	2005	2004
	\$	\$
Operating Revenue		
Capitation Fees	131,298	121,650
Membership Fees	27,863	14,993
Other Revenue		
Interest Received	1	1
	<hr/>	<hr/>
	159,162	136,644
	<hr/>	<hr/>
Operating Expenses		
Capitation Fees for SA Branch Members		
Capitation Fees for Federal Members	(131,236)	(121,586)
Services for Federal Members	(1,016)	-
	(26,846)	(14,993)
Bank Charges	(52)	(48)
	<hr/>	<hr/>
	(159,150)	(136,627)
	<hr/>	<hr/>

4. RECEIVABLES

Current

Trade Debtors	1,862	2,208
	<hr/>	<hr/>
	1,862	2,208
	<hr/>	<hr/>

5. CREDITORS

Current

Trade Creditors	26,846	14,993
	<hr/>	<hr/>
	26,846	14,993
	<hr/>	<hr/>

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 2005**

7. RELATED PARTIES

(i) Councillors

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.

Councillors

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	(1/7/04 – 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 Hann	(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 McCellan	(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 Deanne Pilchewicz	(1/12/04 – 30/6/05)
Ms Kay Price	(1/7/03 – 30/11/04)
Ms Rosie Rattelli	(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)

AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

7. RELATED PARTIES Continued

Councillors Continued

(ii) Councillors' Remuneration:

No amounts were paid to councillors during the financial year in their capacity as councillor.

8. NOTES TO THE STATEMENT OF CASH FLOWS

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

	2005	2004
	\$	\$
Operating surplus / (deficit)	12	17
Add/(less) items classified as investing/financing activities:		
Interest received	(1)	(1)
Changes in assets and liabilities during the financial year		
(Increase)/decrease in receivables	346	(2,208)
Increase/(decrease) in trade creditors	11,853	14,993
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	12,210	6
	<hr/>	<hr/>

9. RETAINED SURPLUS

Retained surplus at beginning of year	45	28
Net surplus	12	17
	<hr/>	<hr/>
Retained surplus at the end of the year	57	45
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**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 2005, consisting of the statement of financial performance, statement of financial position, statement of cash flows, accompanying notes and Branch Council's 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).

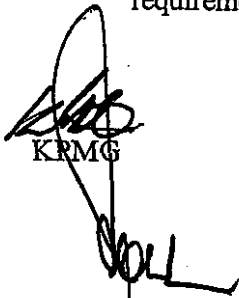
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial 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 2005 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 2005





Australian Government

Australian Industrial Registry

Level 36, 80 Collins Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401
Email: melbourne@air.gov.au

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

Dear Ms Thomas,

**Australian Nursing Federation – South Australian Branch
Financial Report for the Year Ended 30th June 2005 - FR2005/262
Schedule 1B of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial report of the South Australian Branch of the Australian Nursing Federation for the year ended 30th June 2005. The documents were lodged in the Industrial Registry on 29th December 2005. I apologise for the delay in our response to you.

The documents have been filed.

I make the following comments to assist you in preparing financial documents in the future. You do not need to take any further action in respect of the documents which have been lodged.

Operating Report – Number of Employees

Paragraph 6 of the Operating Report states:

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.

It is unclear what is meant by 'employees of the S.A. Branch'. It may be that this is intended to be a reference to the state registered body rather than to the South Australian Branch of the federally registered organisation. If that is the case then would you please state this more clearly so as to distinguish between the two bodies and avoid any apparent contradiction regarding whether or not the South Australian Branch of the federally registered organisation has any employees.

General Purpose Financial Report (GPFR) – Disclosure of Expenditure

When preparing a GPFR, section 253(2) of the RAO Schedule requires a reporting unit to provide information that is specified in the Industrial Registrar's Reporting Guidelines. In particular, Guideline 11 sets out in detail those items of expenditure that must be disclosed by a reporting unit either in the notes to, or on the face of, a financial statement. Included are such items as:

- capitation fees or membership subscriptions (11(b));
- affiliation fees or subscriptions to political parties or industrial bodies (11(d));
- levies that have been imposed upon the reporting unit (11(e)).
- grants or donations made by the reporting unit (11(f));
- employment benefits paid to office holders (11(g));
- employment benefits paid to employees (other than office holders) (11(h));
- legal costs (11(j));
- fees and/or allowances paid for attendance at conferences (11(i));
- conference and meeting expenses (11(k)); and
- penalties imposed on the reporting unit by the *Workplace Relations Act* (11(l));

Other than capitation fees, none of the items set out in Guideline 11 have been disclosed in the accounts. This may be because some, or most, of them were not applicable. Would you please ensure, however, that these items are separately itemised in the future where applicable.

Please do not hesitate to contact me by email at robert.pfeiffer@air.gov.au or on (03) 8661 7817 if you wish to discuss this letter.

A copy of the financial report has been placed on the website maintained by the Industrial Registry at <http://www.e-airc.gov.au/145Vsa>.

Yours sincerely,

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

for
Robert Pfeiffer
Statutory Services Branch

15 December 2006