



FAIR WORK  
AUSTRALIA

18 February 2011

Ms Elizabeth Dabars  
Branch Secretary  
Australian Nursing Federation  
South Australian Branch  
PO Box 861  
REGENCY PARK BC SA 5942

By email: [enquiry@sa.anf.org.au](mailto:enquiry@sa.anf.org.au)

Dear Ms Dabars

**Fair Work (Registered Organisations) Act 2009 (RO Act)  
Financial Report for year ended 30 June 2010 - FR2010/2562**

I acknowledge receipt of the financial report for the year ended 30 June 2010 for the Australian Nursing Federation, South Australian Branch (ANF(SA)). The report was lodged with Fair Work Australia (FWA) on 31 January 2011 and the designated officer's certificate was lodged subsequently on 17 February 2011.

The documents have been filed.

Although the documents have been filed there are a few matters I have identified in the financial report. You are not required to take any further action in respect of the documents already filed but please ensure these comments are noted and actioned when preparing future financial reports.

Also, in examining the financial report I note that the reporting unit, ANF(SA), may qualify under s269 RO Act for reduced reporting requirements. Section 269 applies to a reporting unit with substantial common membership with a State registered body. This process will be explained in greater detail in the latter half of this letter.

**Matters to note and action in future preparation of full reports**

1. Section 257(5) RO Act requires the auditor to state, among other things, whether in the auditor's opinion the general purpose financial report is *presented fairly*. At present, the auditor has adopted the term 'true and fair view' which was the language used in the previous legislation. Please ensure the language in the RO Act is used in future auditor reports.
2. The operating report must provide details of any officer or member of the reporting unit who is a trustee or director of a company of a superannuation entity or an exempt public sector superannuation scheme [see 254(2)]. The filed operating report only made reference to 'office bearers', please ensure future reports also consider whether any members of the reporting unit is a trustee or director of such entities or schemes.

## **Section 269 RO Act - Reduced reporting requirements for particular reporting units**

The reporting unit, ANF(SA), may apply for an exemption under s.269 if the Australian Nursing and Midwifery Federation (SA Branch) (ANMF(SA)):

- is registered or recognised as such an association (however described) under the *Industrial and Employee Relations Act 1994 (SA)*; and
- is, or purports to be, composed of substantially the same members as the reporting unit; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit [see s269(1)].

The reduced reporting obligations under s269 does not require the reporting unit to prepare, have audited, circulate to members, present to a committee of management meeting a separate set of accounts for the Branch of the federally registered organisation, instead they rely on the State association's audited accounts.

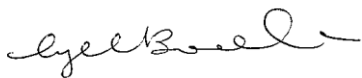
A s269 application is optional. If the reporting unit wish to rely on s269 to reduce their financial reporting requirements an application must be made each financial year to the Delegate of the General Manager of FWA.

To reduce the financial reporting obligations under s269 the reporting unit is required to:

- lodge with FWA a s269 application. A copy of the ANF Queensland Branch's s269 application is available at <http://www.e-airc.gov.au/145vqld/financial> They have been lodging s269 applications and granted s269 certificates by the Delegate since 2006; and
- lodge with FWA the accounts of the ANMF(SA) which has been prepared, audited, copies provided to its members and lodged with the relevant State authority in accordance with *the Industrial and Employee Relations Act 1994* [see ss269(2)(b), 269(2)(c)]; and
- lodge with FWA an operating report which the reporting unit has always prepared. Ensure that point 2 in this letter is noted and actioned in the preparation of future operating reports. The operating report must be provided to members of the reporting unit with copies of the ANMF(SA) accounts. A statement to this effect must be included in the s269 application [see s269(2)(e)]; and
- provide copies of the ANMF(SA) accounts to members of the reporting unit who are not also members of the ANMF(SA) at substantially the same time as members of the reporting unit who are members of the ANMF (SA) [see s269(2)(d)]. A statement to this effect must be in the s269 application to advise Delegate that this has been done.

I encourage you to contact me to discuss this letter further if you would like more information on whether s269 applies to the reporting unit. I can be contacted on (03) 8661 7989 (Tues - Fri) or by email at [cynthia.lobooth@fwa.gov.au](mailto:cynthia.lobooth@fwa.gov.au)

Yours sincerely



Cynthia Lo-Booth  
Tribunal Services and Organisations


AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH)

**DESIGNATED OFFICER'S CERTIFICATE**

I, Elizabeth Dabars, being the Branch Secretary of the Australian Nursing Federation (South Australian Branch) certify:

- that the documents lodged under cover of our correspondence dated 31 January 2011 are copies of the full report, referred to in S268 of the RAO Schedule; and
- that the full report was provided to members via the ANF website on 9 February 2011; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 19 January 2011, in accordance with section 266 of the RAO Schedule.

Signature:



.....

Dated:

.....9 February 2011.....

FR2010/2562



Australian Nursing and  
Midwifery Federation  
(SA Branch)

31 January 2011

Mr Robert Pfeiffer  
Tribunal Services and Organisations  
Fair Work Australia  
Email: [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au)

Dear Mr Pfeiffer

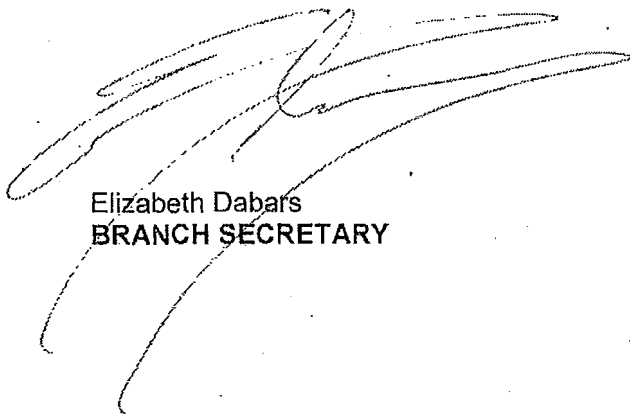
**Re: Lodgement of Financial Documents for year ended 30 June 2010 [FR2010/2562]  
Fair Work (Registered Organisation) Act 2009 (the RO Act)**

Please find attached a copy of the audited accounts for the Australian Nursing Federation (South Australian Branch).

Thank you for your assistance in extending the deadline for receipt of this information to the end of January 2011.

If you require any further information please contact Julie Livesey in the first instance on Tel. 8334 1940 or email: [julie.livesey@anmfsa.org.au](mailto:julie.livesey@anmfsa.org.au)

Yours sincerely



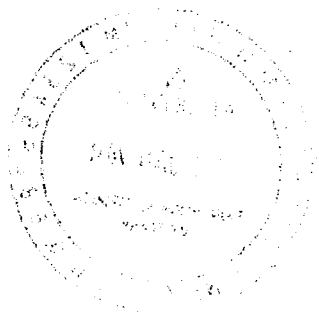
Elizabeth Dabars  
BRANCH SECRETARY



# **Australian Nursing Federation (South Australian Branch)**

## **Financial Statements**

**For the Year Ended 30 June 2010**



# Australian Nursing Federation (South Australian Branch)

For the Year Ended 30 June 2010

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# **Australian Nursing Federation (South Australian Branch)**

## **Operating Report**

**30 June 2010**

The Branch Council, being the Committee of Management for the purposes of the Fair Work (Registered Organisations) Act 2009, presents its operating report of the Australian Nursing Federation (South Australian Branch) for the financial year ended 30 June 2010.

### **1. General**

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 \$5,714. 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 the Fair Work (Registered Organisations) Act 2009.
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 12,303.
6. The Branch has no employees apart from those provided by the ANMF (SA Branch). All work performed is undertaken by the employees of the ANMF (SA Branch) or elected Officers of the ANMF (SA Branch).

# Australian Nursing Federation (South Australian Branch)

## Operating Report

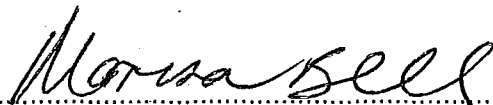
30 June 2010

### 2. Branch Councilors

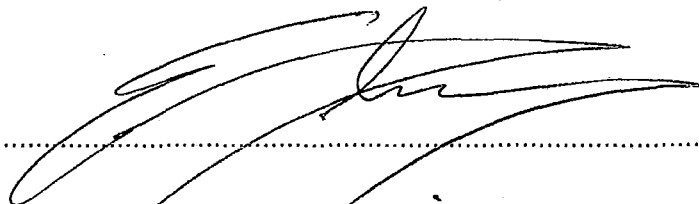
The names of each person holding the position of Branch Councilor during the financial year are listed below. The persons listed held the position for the whole year unless otherwise stated.

|                       |                  |
|-----------------------|------------------|
| Mr Michael Alder      |                  |
| Ms Marisa Bell        |                  |
| Ms Mary Clark         |                  |
| Ms Janice Clifford    |                  |
| Ms Meredith Colquhoun |                  |
| Ms Lynn Croft         |                  |
| Ms Patricia Currie    |                  |
| Ms Elizabeth Dabars   |                  |
| Mr Darren Daff        |                  |
| Ms Jocelyn Douglass   |                  |
| Ms Joann Duffy        |                  |
| Ms Sue Jaensch        |                  |
| Ms Diana Johansson    |                  |
| Ms Marcelle Johnson   |                  |
| Ms Gay Martin         |                  |
| Ms Leanne Pilchiewicz | 1/7/09 – 23/6/10 |
| Ms Anne Richards      |                  |
| Ms Bernadette Roberts |                  |
| Ms Rosie Rumbelow     |                  |
| Ms Jan Thompson       |                  |
| Ms Sharon Whitehead   |                  |
| Ms Lyn Williams       |                  |

Signed in accordance with a resolution of the Branch Council:



Marisa Bell - Branch President



Elizabeth Dabars - Branch Secretary

Dated this 19th day of January 2011



# Australian Nursing Federation (South Australian Branch)

## Branch Council's Statement

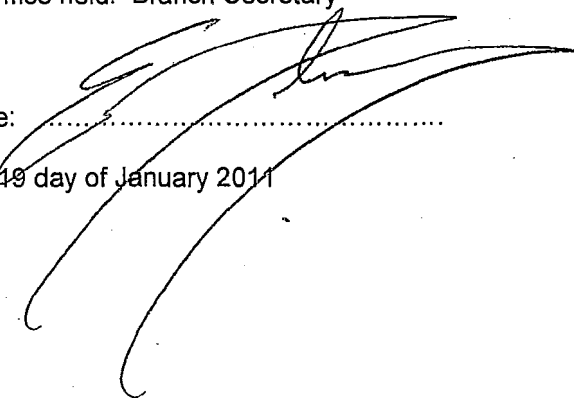
On 19 January 2011 the Branch Council of the Australian Nursing Federation (South Australian Branch) passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2010.

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 General Manager;
- (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:
  - (i) meetings of the Branch Council were held in accordance with the rules of the organization including the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organization including the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 (RO Act) and the Fair Work (Registered Organisations) Regulations 2009; and
  - (iv) where the organization 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 organization; and
  - (v) the information sought in any request of a member of the reporting unit or the General Manager duly made under section 272 of the RO Act has been furnished to the member or General Manager; and
  - (vi) there has been compliance with any order for inspection of financial records made by the General Manager under section 273 of the RO Act.
- (f) the Branch has not undertaken recovery of wages activity.

For the Branch Council: Elizabeth Dabars

Title of Office held: Branch Secretary

Signature: 

Dated: 19 day of January 2011

# Australian Nursing Federation (South Australian Branch)

## Statement of Comprehensive Income

For the Year Ended 30 June 2010

|   | 2010           | 2009           |
|---|----------------|----------------|
|   | \$             | \$             |
| <b>Revenue</b>  |                |                |
| Capitation fees   | 187,751        | 183,818        |
| Membership fees   | -              | 62,412         |
| Financial Income  | 1              | 1              |
|   | <u>187,752</u> | <u>246,231</u> |
| <b>Expenses</b>   |                |                |
| Capitation fees   | 181,944        | 186,015        |
| Services for Federal members  | -              | 60,806         |
| Financial expenses (bank charges)                                       | 94             | 50             |
|   | <u>5,714</u>   | <u>(640)</u>   |
| <b>Surplus (Deficit) for the year</b>                                   |                |                |
|   | <u>5,714</u>   | <u>(640)</u>   |
| <b>Total Comprehensive Income attributable to members of the entity</b> | <u>5,714</u>   | <u>(640)</u>   |

The accompanying notes form part of these financial statements

# Australian Nursing Federation (South Australian Branch)

## Statement of Financial Position as at 30 June 2010

|                                  | Note | 2010<br>\$          | 2009<br>\$          |
|----------------------------------|------|---------------------|---------------------|
| <b>ASSETS</b>                    |      |                     |                     |
| <b>Current assets</b>            |      |                     |                     |
| Cash and cash equivalents        | 2    | 8,063               | 2,349               |
| Trade and other receivables      |      | -                   | -                   |
| <b>Total current assets</b>      |      | <u>8,063</u>        | <u>2,349</u>        |
| <b>Non-current assets</b>        |      |                     |                     |
| <b>TOTAL ASSETS</b>              |      | <u><u>8,063</u></u> | <u><u>2,349</u></u> |
| <b>LIABILITIES</b>               |      |                     |                     |
| <b>Current liabilities</b>       |      |                     |                     |
| Trade and other payables         |      | -                   | -                   |
| <b>Total current liabilities</b> |      | <u>-</u>            | <u>-</u>            |
| <b>Non-current liabilities</b>   |      |                     |                     |
| <b>TOTAL LIABILITIES</b>         |      | <u>-</u>            | <u>-</u>            |
| <b>NET ASSETS</b>                |      | <u><u>8,063</u></u> | <u><u>2,349</u></u> |
| <b>EQUITY</b>                    |      |                     |                     |
| Retained earnings                |      | <u>8,063</u>        | <u>2,349</u>        |
| <b>TOTAL EQUITY</b>              |      | <u><u>8,063</u></u> | <u><u>2,349</u></u> |

The accompanying notes form part of these financial statements

# Australian Nursing Federation (South Australian Branch)

## Statement of Changes in Equity

For the Year Ended 30 June 2010

|                                 | <b>2010</b> | <b>Retained<br/>Earnings</b> |
|---------------------------------|-------------|------------------------------|
|                                 |             | <b>\$</b>                    |
| Balance at 1 July 2009          |             | <u>2,349</u>                 |
| Surplus attributable to members |             | <u>5,714</u>                 |
| <b>Balance at 30 June 2010</b>  |             | <u><b>8,063</b></u>          |
|                                 | <b>2009</b> | <b>Retained<br/>Earnings</b> |
|                                 |             | <b>\$</b>                    |
| Balance at 1 July 2008          |             | <u>2,989</u>                 |
| Surplus attributable to members |             | <u>(640)</u>                 |
| <b>Balance at 30 June 2009</b>  |             | <u><b>2,349</b></u>          |

# Australian Nursing Federation (South Australian Branch)

## Cash Flow Statement

For the Year Ended 30 June 2010

|  | Note | 2010<br>\$   | 2009<br>\$   |
|--|------|--------------|--------------|
| <b>Cash from operating activities:</b>                     |      |              |              |
| Receipts in the course of operations                       |      | 187,751      | 246,230      |
| Payments in the course of operations                       |      | (182,038)    | (246,871)    |
| Interest received  |      | 1            | 1            |
| <b>Net cash (used in) provided by operating activities</b> | 3    | <u>5,714</u> | <u>(640)</u> |
| <b>Net (decrease) increase in cash held</b>                |      | 5,714        | (640)        |
| Cash at beginning of financial year                        |      | <u>2,349</u> | <u>2,989</u> |
| <b>Cash at end of financial year</b>                       | 2    | <u>8,063</u> | <u>2,349</u> |

# Australian Nursing Federation (South Australian Branch)

## Notes to the Financial Statements

For the Year Ended 30 June 2010

### 1 Summary of Significant Accounting Policies

#### Basis of Preparation

The financial statements of the Federation are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and the requirements of the Fair Work (Registered Organisations) Act 2009.

Compliance with Australian Accounting Standards ensures that the financial statements and notes comply with International Financial Reporting Standards. The accounting policies have been consistently applied unless otherwise stated.

The financial statements have been prepared on the basis of historical costs.

#### Accounting Policies

##### (a) Income Tax

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.

##### (b) Borrowing Costs

All borrowing costs are recognized as expenses in the period in which they are incurred.

##### (c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

# Australian Nursing Federation (South Australian Branch)

## Notes to the Financial Statements

For the Year Ended 30 June 2010

### Accounting Policies continued

#### (d) Trade Debtors

Trade debtors are settled from members generally within 30 days. The collectability of debts is assessed at year end, and any bad debts are written off to the statement of comprehensive income.

#### (e) Impairment of Assets

At each reporting date, the Federation reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the Federation estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### (f) Trade Creditors

Liabilities are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Federation as at 30<sup>th</sup> June 2010. Trade creditors are generally settled within 30 days.

#### (g) Revenue

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

Any contributions that are received subsequent to balance date which relate to the year ended 30 June 2010 are included in trade debtors.

Interest revenue is recognized on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of services is recognized upon the delivery of the service.

#### (h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognized net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognized as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

# Australian Nursing Federation (South Australian Branch)

## Notes to the Financial Statement

For the Year Ended 30 June 2010

### (i) Adoption of New and Revised Accounting Standards

As a result of the Australian Accounting Standards Board revising AASB 101 there have been changes to the presentation and disclosure of certain information within the financial statements. Below is an overview of the key changes and the impact on the Federation's financial statements.

#### *Disclosure impact*

**Terminology changes** – The revised version of AASB 101 contains a number of terminology changes, including the amendment of the names of the primary financial statements.

**Reporting changes in equity** - The revised version of AASB 101 requires all changes in equity arising from transactions with owners in their capacity as owners to be presented separately from non-owner changes in equity. Owner changes in equity are to be presented in the statement of changes in equity, with non-owner changes in equity presented in the statement of comprehensive income. The previous version of AASB 101 required that owner changes in equity and other comprehensive income be presented in the statement of changes in equity.

**Statement of comprehensive income** – The revised AASB 101 requires all income and expenses to be presented in either one statement – the statement of comprehensive income, or two statements – a separate income statement and a statement of comprehensive income. The previous version of AASB 101 required only the presentation of a single income statement.

The Federation's financial statements now contain a statement of comprehensive income.

**Other comprehensive income** – The revised version of AASB 101 introduces the concept of 'other comprehensive income' which comprises of income and expenses that are not recognized in profit and loss as required by other Australian Accounting Standards. Items of other comprehensive income are to be disclosed in the statement of comprehensive income. Entities are required to disclose the income tax relating to each component of other comprehensive income. The previous version of AASB 101 did not contain an equivalent concept.

### (j) New Accounting Standards for Application in Future Periods

The AASB has issued new and amended standards and interpretations that have mandatory application dates for future reporting periods and which the Federation has decided not to early adopt. A discussion of those future requirements and their impact on the Federation is as follows:

AASB 2009-4: Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 2 and AASB Interpretations 9 and 16] (applicable for annual reporting periods commencing from 1 July 2009) and AASB 2009-5: Further Amendments to Australian Accounting standards arising from the Annual Improvements Project [AASB 5, 8, 101, 107, 117, 118, 136 & 139] (applicable for annual reporting periods commencing from 1st January 2010)

These standards detail numerous non-urgent but necessary changes to Accounting Standards arising from the IASB's annual improvements project. No changes are expected to materially affect the Federation.



# Australian Nursing Federation (South Australian Branch)

## Notes to the Financial Statement

For the Year Ended 30 June 2010

### 2 Cash and Cash Equivalents

|              | 2010         | 2009         |
|--------------|--------------|--------------|
|              | \$           | \$           |
| Cash at bank | 8,063        | 2,349        |
|              | <u>8,063</u> | <u>2,349</u> |

### 3 Cash Flow Information

Reconciliation of Cash Flow from operations with the surplus (deficit) for the year.

|                                      | 2010         | 2009         |
|--------------------------------------|--------------|--------------|
|                                      | \$           | \$           |
| Net surplus (deficit) for the period | 5,714        | (640)        |
| Cashflow from operations             | <u>5,714</u> | <u>(640)</u> |

### 4 Related Parties

#### (i) Councilors

The names of each person holding the position of Councilor during the financial year are listed below. The persons listed held the position for the whole year unless otherwise stated.

|                         |                  |
|-------------------------|------------------|
| Mr Michael Alder        |                  |
| Ms Marisa Bell          |                  |
| Ms Mary Clark           |                  |
| Ms Janice Clifford      |                  |
| Ms Meredith Colquhoun   |                  |
| Ms Lynn Croft           |                  |
| Ms Patricia Currie      |                  |
| Ms Elizabeth Dabars     |                  |
| Mr Darren Daff          |                  |
| Ms Jocelyn Douglass     |                  |
| Ms Joann Duffy          |                  |
| Ms Sue Jaensch          |                  |
| Ms Diana Johansson      |                  |
| Ms Marcelle Johnson     |                  |
| Ms Gay Martin           |                  |
| Ms Leeanne Pilichiewicz | 1/7/09 – 23/6/10 |
| Ms Anne Richards        |                  |
| Ms Bernadette Roberts   |                  |
| Ms Rosie Rumbelow       |                  |
| Ms Jan Thompson         |                  |
| Ms Sharon Whitehead     |                  |
| Ms Lyn Williams         |                  |

#### (ii) Councilors Remuneration

No amounts were paid to councilors during the financial year in their capacity as councilor.

# **Australian Nursing Federation (South Australian Branch)**

## **Notes to the Financial Statement**

**For the Year Ended 30 June 2010**

### **5 Events After Balance date**

There have been no events after balance date affecting this financial report.

### **6 Financial Risk Management**

The Branch's financial instruments consist primarily of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans from banks, bills and leases.

The Branch Council's overall risk management strategy seeks to assist the Branch in meeting its financial targets, whilst minimizing potential adverse effects on financial performance.

Risk management policies are approved and reviewed by the Branch Council on a regular basis. These include the credit risk policies and future cash flow requirements.

The main purpose of non-derivative financial instruments is to raise finance for Branch operations.

The Branch does not have any derivative instruments at 30 June 2010.

### **7 Information to be provided to Members or the General Manager**

In accordance with the requirements of the RO Act, the attention of members is drawn to the provisions of Section 272 of that Act, which reads as follows:

- (1) A member of a reporting unit, or the General Manager, 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).

### **8 Auditors Remuneration**

All costs related to auditing or reviewing the financial report are paid through the ANMF (SA Branch).

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

***Report on the Financial Report***

We have audited the accompanying financial report of Australian Nursing Federation (South Australian Branch) (the "Federation"), which comprises the statement of financial position as at 30 June 2010, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes, and the statement by the Branch Council.

***Executives' Responsibility for the Financial Report.***

The Executives of the Federation are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executives, as well as evaluating the overall presentation of the financial report.

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

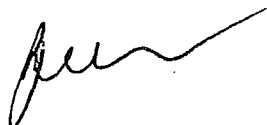
***Independence***

In conducting our audit, we have complied with the independence requirements of Australian professional accounting bodies.

***Auditor's Opinion***

In our opinion, the financial report of Australian Nursing Federation (South Australian Branch) is in accordance with the Fair Work (Registered Organisations) Act 2009, including:

- (a) giving a true and fair view of the Federation's financial position as at 30 June 2010 and of its performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009.



**Consultant: Richard G Freer**  
**Registered Company Auditor No: 5211**

Dated 31 January 2011  
c/- Freer Parker & Associates  
40 Sturt Street  
ADELAIDE SA 5000



FAIR WORK  
AUSTRALIA

10 November 2010

Elizabeth Dabars  
Branch Secretary  
Australian Nursing Federation  
South Australian Branch  
191 Torrens Road  
RIDLEYTON SA 5008

Dear Ms Dabars

FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009  
Extension of time to present financial report to general meeting of members

(FR 2010/2562)

I refer to your letter of 8 November 2010, in relation to a request for an extension of time to present a copy of the financial report of the South Australian Branch of the Australian Nursing Federation to a general meeting of the members.

I hereby grant to the reporting unit under subsection 265(5) of the Act an extension of time until 31 January 2011 to present to a general meeting of the members of the reporting unit a copy of the financial report prepared in respect of the year ended 30 June 2010.

Yours sincerely,

Terry Nassios  
Delegate of the General Manager



SP : ED

8 November 2010

**URGENT**

Mr Terry Nassios  
Delegate to the General Manager  
Fair Work Australia  
GPO Box 1994  
Melbourne Victoria 3001

Dear Mr Nassios

**ss265(5) Fair Work Australia (Registered Organisations) Act 2009 Application**

On behalf of the South Australian Branch of the Australian Nursing Federation, I write to apply for a one-month extension to the provision of our full financial report to Fair Work Australia and related obligations pursuant to ss265(5) of the *Fair Work Australia (Registered Organisations) Act 2009* (Cth).

This application has arisen as a result due to a range of exceptional circumstances and transitional matters relating to personnel and systems.

In particular, we have appointed to our Accountant position twice within this 12 month reporting period. Our current Accountant was appointed on 4 October 2010 and our new Bookkeeper commenced work on 1 November 2010. In addition, the organisation has transferred to a new Accountancy IT system (MYOB Exo) during the reporting period.

Despite these changes, we have sought to ensure that the financial aspects of the organisation have been maintained at a high level during this transitional period. Most recently, this has included the appointment of an external consultant, Peter Khoury of 'PKS Consultants - Chartered Accountants and Business Advisors' from 23 August 2010 and the provision of external and additional book-keeping services from August 2010.

I am satisfied that we have invested appropriate resources and our external consultant and Accountant have collaboratively developed a plan of action in order to meet the reporting requirements.

In addition, I wish to express our intentions to ensure, with the continuing application of resources and the development of sound systems, that we will be capable of meeting our reporting obligations without the need for applications of this nature into the future.

In all of the above, we seek that you grant this 1 month extension and we look forward to your favourable response as soon as possible.

Yours sincerely

Elizabeth Dabars  
Branch Secretary, ANF South Australian Branch