

24 March 2014

Adj. Assoc. Professor Elizabeth Dabars
Secretary, South Australian Branch
Australian Nursing and Midwifery Association
191 Torrens Road
RIDLETON SA 5008

Sent to julie.livesey@anmfsa.org.au



Dear Professor Dabars

Re: Australian Nursing and Midwifery Association, South Australian Branch - Lodgement of Financial Accounts and Statements for the year ended 30 June 2013 - (FR2013/165)

I acknowledge receipt of the financial report of the South Australian Branch of the Australian Nursing and Midwifery Federation (the reporting unit). The documents were lodged with the Fair Work Commission on 10 December 2013. The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that 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.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comment to assist you when you next prepare a financial report. You are not required to take any further action in respect of the 2013 report lodged but the Fair Work Commission will confirm this matter has been addressed prior to filing next year's report.

Disclosure of employee expenses/benefits to office holders and other employees

Note 5 has disclosed nil balances for various benefits for key management personnel but do not separately disclose wages and salaries, superannuation, annual leave, long service leave or other employee expenses provided for officers and employees. The Reporting Guidelines require that all employee and officer benefits are reported separately (paragraph 17(f) and 17(g)).

The Reporting Guidelines also require either the statement of financial position or the notes to disclose any liability for employee benefits in respect of office holders and other employees (paragraph 21(c) and 21(d)). Note 9 discloses a nil balance for "employee provisions" but does not distinguish between provisions for office holders and other employees. In future years please ensure that provisions for office holders and other employees are disclosed separately.

If you have any queries regarding this letter, please contact me on (02) 6723 7237 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely



Stephen Kellett

Senior Adviser, Regulatory Compliance Branch

From: KELLETT, Stephen
To: ["julie.livesey@anmfsa.org.au"](mailto:julie.livesey@anmfsa.org.au)
Subject: Attention Professor Elizabeth Dabars - financial report for y/e 30 June 2013 - filing
Date: Sunday, 23 March 2014 11:19:00 PM
Attachments: [ANMF SA FR2013_165 \(primary final\).pdf](#)
[fr_guidelines_253_2013.pdf](#)

Dear Ms Livesey,

Please see attached my letter in relation to the above. I also attach for reference a copy of the current Reporting Guidelines.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au



9 December 2013

Mr Robert Pfeiffer
Tribunal Services and Organisations
Fair Work Australia
Email: orgs@fwa.gov.au

Dear Mr Pfeiffer

**Re: Lodgement of Financial Documents for year ended 30 June 2013
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

Please find attached a copy of the audited accounts for the Australian Nursing Federation (South Australian Branch) and the Designated Officer's Certificate.

If you require any further information please contact Julie Livesey in the first instance on Tel. 08 - 8334 1940 or email: julie.livesey@anmfsa.org.au

Yours sincerely

Adj Assoc Professor Elizabeth Dabars
BRANCH SECRETARY

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 9 December 2013 are copies of the full report, referred to in S268 of the Fair Work (Registered Organisations) Act 2009'; and
- that the full report was provided to members via the ANMF website on 28 October 2013; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 9 December 2013, in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009'.

Signature:

A handwritten signature in black ink, consisting of several sweeping, curved lines that form a stylized, cursive script. The signature is positioned to the right of the 'Signature:' label.

Dated:

9 December 2013

Australian Nursing Federation (South Australian Branch)

Financial Report for the Year Ended 30 June 2013

Australian Nursing Federation (South Australian Branch)

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Australian Nursing Federation (South Australian Branch)

OPERATING REPORT

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 2013.

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 \$2. 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 or member of the branch 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 17,229.
- 6) The Branch has no employees apart from those provided by Australian Nursing & Midwifery Federation (SA Branch) ("ANMF SA Branch"). All work performed is undertaken by the employees of ANMF SA Branch or elected Officers of ANMF SA Branch.

Australian Nursing Federation (South Australian Branch)

OPERATING REPORT (CONT)

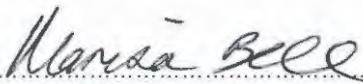
Councillors

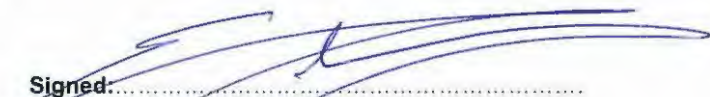
- 7) The names of each person holding the position of Councillor during the financial year are listed below. The persons listed held positions for the whole year unless otherwise stated.

Ms Jennifer Barlow
Ms Marisa Bell
Ms Tammy Bornhoeft
Ms Kristen Bull
Ms Janice Clifford
Mr Phil Coward
Ms Lynn Croft
Ms Elizabeth Dabars
Ms Jocelyn Douglass
Mr Daniel Hall
Ms Diana Johansson
Ms Marcelle Johnson
Ms Nicole Kelly
Mr Roger Kelly
Ms Jodi Knoop
Ms Deborah Lewington
Ms Gay Martin
Ms Nicole Murray
Ms Jan Thompson
Ms Barb Tyler
Ms Sharon Whitehead
Ms Jennifer Wood

- 8) There are no officers or employees of the Branch who hold the position of director of a company or a member of a board as a result of being an officer or employee of the Branch or were nominated for the position by the Branch.

Signed in accordance with a resolution of the Council:

Signed: 
Marisa Bell - President

Signed: 
Elizabeth Dabars- Secretary

Dated this 23 day of October, 2013

Australian Nursing Federation (South Australian Branch)

COUNCIL'S STATEMENT

On the 23rd day of October 2013 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 2013.

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 organisation including the rules of the Branch; 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; 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 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
 - (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.

Signed in accordance with a resolution of the Council:


Signed:
Elizabeth Dabars- Secretary

Dated this 23 day of October, 2013

Australian Nursing Federation (South Australian Branch)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30JUNE 2013

	Note	2013 \$	2012 \$
Revenue			
Capitation fees		286,354	255,480
Membership subscriptions		-	-
Interest		2	1
Total Revenue		<u>286,356</u>	<u>255,481</u>
Expenditure			
Capitation fees		286,354	255,480
Total Expenditure		<u>286,354</u>	<u>255,480</u>
Net Surplus for the Year		<u>2</u>	<u>1</u>
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		<u>2</u>	<u>1</u>

The accompanying notes form part of these financial statements.

Australian Nursing Federation (South Australian Branch)

STATEMENT OF FINANCIAL POSITION AS AT 30JUNE2013

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	68	66
TOTAL CURRENT ASSETS		<u>68</u>	<u>66</u>
NON-CURRENT ASSETS			
TOTAL ASSETS		<u>68</u>	<u>66</u>
LIABILITIES			
CURRENT LIABILITIES			
NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>68</u>	<u>66</u>
EQUITY			
Retained earnings		68	66
TOTAL EQUITY		<u>68</u>	<u>66</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 2013

	Retained Earnings
	\$
Balance at 1 July 2011	8,065
Net surplus for the year	1
Transfer balance to ANMFSA Branch	<u>(8,000)</u>
Balance at 30 June 2012	<u>66</u>
Balance at 1 July 2012	66
Net surplus for the year	2
Balance at 30 June 2013	<u><u>68</u></u>

The accompanying notes form part of these financial statements

Australian Nursing Federation (South Australian Branch)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$	2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts in the course of operations from ANMF SA Branch		286,354	255,480
Payments in the course of operations to ANF		(286,354)	(255,480)
Interest received		2	1
Net Cash Generated from Operating Activities	7	2	1
CASH FLOWS FROM FINANCING ACTIVITIES			
Transfer balance to ANMF SA Branch		-	(8,000)
Net Cash Generated from Financing Activities		-	(8,000)
Net Increase/(decrease) in Cash Held		2	(7,999)
Cash at beginning of financial year		66	8,065
Cash at End of Financial Year	3	68	66

The accompanying notes form part of these financial statements

Australian Nursing Federation (South Australian Branch)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

a. Income Tax

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

b. Cash and Cash Equivalents

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

c. Revenue and Other Income

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Capitation income is recognised when Australian Nursing & Midwifery Federation (SA Branch) is invoiced.

All revenue is stated net of the amount of goods and services tax (GST).

d. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

e. Comparative Figures

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

Australian Nursing Federation (South Australian Branch)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

f. New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Branch has decided not to early adopt any of the new and amended pronouncements. The assessment of the new and amended pronouncements applicable in future reporting periods is that these Standards are not expected to significantly impact the Branch's financial statements.

NOTE 2: AUDITOR'S FEES

Audit fees are paid by Australian Nursing & Midwifery Federation (SA Branch) on behalf of Australian Nursing Federation (South Australian Branch).

NOTE 3: CASH AND CASH EQUIVALENTS

	2013	2012
	\$	\$
Cash at bank	68	66
	68	66

NOTE 4: EVENTS AFTER THE REPORTING PERIOD

The Council is not aware of any significant events since the end of the reporting period.

NOTE 5: KEY MANAGEMENT PERSONNEL COMPENSATION

The totals of remuneration paid to key management personnel of Australian Nursing Federation (South Australian Branch) during the year are as follows:

	2013	2012
	\$	\$
Short-term employee benefits	-	-
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Total key management personnel compensation	-	-

NOTE 6: RELATED PARTY INFORMATION

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

- a) Councillors are disclosed in the Operating Report. For details of disclosures relating to these key management personnel, refer to Note 5 Key Management Personnel Compensation.
- b) Under the Rules of the Australian Nursing and Midwifery Federation (SA Branch), a sum equivalent to the capitation fee owed per member to the Federal Organisation by the Australian Nursing Federation (South Australian Branch) is included as part of their members' annual subscription. This sum is paid monthly in accordance with the Federal Organisation's Capitation Fee Formula.
- c) Capitation fees received or receivable from Australian Nursing & Midwifery Federation (SA Branch) for the year ended 30 June 2013 were \$286,354 (2012: \$255,480).
- d) Capitation fees paid or payable to Australian Nursing Federation for the year ended 30 June 2013 were \$286,354 (2012: \$255,480).

Australian Nursing Federation (South Australian Branch)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

NOTE 7: CASH FLOW INFORMATION	2013	2012
	\$	\$
Reconciliation of cash flow from operating activities with net surplus for the year		
Net surplus for the year	2	1
Non-cash flows in surplus for the year	-	-
Changes in assets and liabilities	-	-
Cash flow from operations	2	1

There are no reporting units or controlled entities of the Branch that are the source of a cash inflow or the application of a cash outflow.

NOTE 8: 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 or the General Manager of Fair Work Australia:

- 1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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).

NOTE 9: OTHER REPORTING INFORMATION	2013	2012
	\$	\$
Income Items:		
Recovery of wages activity	-	-
Levies received	-	-
Grants or donations received	-	-
Expense Items:		
Employee expenses	-	-
Affiliation fees paid	-	-
Administration Expenses:		
- Consideration to employees for payroll deductions	-	-
- Compulsory levies	-	-
- Fees/allowances-meetings and conferences	-	-
- Conferences and meeting expenses	-	-
Grants or Donations paid	-	-
Legal costs paid	-	-
Penalties-via RO Act or RO Regulators	-	-

Australian Nursing Federation (South Australian Branch)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

NOTE 9: OTHER REPORTING INFORMATION (CONT)	2013	2012
	\$	\$
Statement of Financial Position items:		
Receivables from Other Reporting Units	-	-
Provision for Doubtful Debts	-	-
Payables to Other Reporting Units	-	-
Other Payables:		
- Consideration to employers for payroll deductions	-	-
- Legal costs	-	-
Employee Provisions	-	-

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

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

The Branch has not acquired an asset or a liability during the financial year as a result of:

- a) An amalgamation under Part 2 of Chapter 3, of the RO Act in which the organisation (of which the reporting unit form part) was the amalgamated organisation; or
- b) A restructure of the branches of the organisation; or
- c) A determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation; or
- d) A revocation by the General Manager under subsection 249(1) of the RO Act of a certificate issued to an organisation under subsection 245(1).

The Branch has not acquired assets and liabilities during the financial year as part of a business combination.

NOTE 10: ORGANISATION DETAILS

The registered office of Australian Nursing Federation (South Australian Branch) is:

191 Torrens Road
Ridleyton SA 5008



**INDEPENDENT AUDITOR'S 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), which comprises the Statement of Financial Position as at 30 June 2013, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, Notes to the Financial Statements and the Council's Statement.

Committee of Management's Responsibility for the Financial Report

The Committee of Management and the Branch Secretary are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the requirements of the Reporting Guidelines of Division 3 of Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* and for such internal control as they determine are necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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 Committee of Management, 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 the Australian Professional and Ethical Standards.



**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN NURSING FEDERATION (SOUTH AUSTRALIAN BRANCH) (CONT)**

Audit Declarations

We have concluded that the Committee of Management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The auditor is an approved auditor in accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, is a member of the Institute of Chartered Accountants in Australia and holds a current Public Practice Certificate.

Audit Opinion

In our opinion the financial report present fairly, in all material respects, the financial position of Australian Nursing Federation (South Australian Branch) as at 30 June 2013 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the requirements of the Reporting Guidelines of Division 3 of Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

Edwards Marshall

Edwards Marshall
Chartered Accountants

Brett Morkunas

Brett Morkunas
Partner

Adelaide
South Australia

Dated *23 October 2013*

From: [Julie Livesey](#)
To: [Orgs](#)
Subject: [Kellett]ON CMS - ANMF - SA Branch FR for year ended 30 June 2013
Date: Monday, 28 October 2013 2:47:56 PM
Attachments: [ANF South Australian Branch audited accounts 2012-2013.pdf](#)
[Designated Officer's Certificate 2012-2013 accounts.pdf](#)
[Covering letter 28-10-13 - lodgement of financial documents for year ended 30 June 2013.pdf](#)

[FR2013/165](#)

Attention: Mr Robert Pfeiffer - Fair Work Australia

Good afternoon

Please find attached:

- Covering letter
- Audited accounts for the Australian Nursing Federation (South Australian Branch); and
- Designated Officer's Certificate

Yours sincerely

Adj Assoc Professor Elizabeth Dabars
Branch Secretary
ANF (South Australian Branch)

Julie Livesey

Executive Assistant

Australian Nursing and Midwifery Federation (SA Branch)
Australian Nursing and Midwifery Federation South Australian Branch
(Incorporating the Australian Nursing and Midwifery Education Centre, NTIS 40064)
191 Torrens Road
Ridleyton SA 5008
P (08) 8334 1940
F (08) 8334 1901
E julie.livesey@anmfsa.org.au
W www.anmfsa.org.au



CONFIDENTIALITY

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VIRUSES

The Australian Nursing and Midwifery Federation (SA Branch) employs anti-virus

software, however we cannot guarantee that all communication is virus free and recommend you test any email communication before opening it.



19 July 2013

Ms Elizabeth Dabars
Branch Secretary
Australian Nursing Federation-South Australian Branch

Sent by email: elizabeth.dabars@sa.anf.org.au

Dear Ms Dabars,

**Re: Lodgement of Financial Report - [FR2013/165]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Nursing Federation-South Australian Branch (the reporting unit) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.