

21 December 2016

Adj. Assoc. Professor Elizabeth Dabars AM
Secretary, South Australian Branch
Australian Nursing and Midwifery Federation

By email: elizabeth.dabars@anmfsa.org.au

Dear Professor Dabars

Re: Lodgement of Financial Statements and Accounts – Australian Nursing and Midwifery Federation, South Australian Branch - for year ended 30 June 2016 (FR2016/309)

I refer to the financial report for the South Australian Branch of the Australian Nursing and Midwifery Federation. The report was lodged with the Fair Work Commission on 14 December 2016.

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

Please note that the financial report for the year ending 30 June 2017 may be subject to an advanced compliance review.¹

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Should you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6746 3283 or 0429 462 979 or by email at stephen.kellett@fwc.gov.au

Yours sincerely



Stephen Kellett
Senior Adviser
Regulatory Compliance Branch

¹ The full range of disclosure requirements that may apply can be found itemised on the advanced assessment form available at <https://www.fwc.gov.au/documents/documents/organisations/factsheets/org-financial-report-checklist-advanced.pdf>



From: KELLETT, Stephen
Sent: Wednesday, 21 December 2016 3:08 PM
To: 'elizabeth.dabars@anmfsa.org.au'
Cc: 'Julie.Livesey@anmfsa.org.au'
Subject: Financial reporting - ANMF SA Branch - y/e 30 June 2016 - filing

Dear Professor Dabars,

Please see attached my letter in relation to the above.

Yours faithfully

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6746 3283
(mob.) 0429 462 979
(email) stephen.kellett@fwc.gov



ANMF SA FR2016
309 (primary final).px

From: Julie Livesey [<mailto:Julie.Livesey@anmfsa.org.au>]
Sent: Wednesday, 14 December 2016 12:29 PM
To: GALLICHIO, Sam; Orgs
Cc: 'Lee Thomas'; 'Kerrie Fitzpatrick'
Subject: On CMS FR2016/309 Lodgement of Financial Documents for year ended 30 June 2016

Good afternoon

Please find attached documents lodged as required by the Fair Work (Registered Organisations) Act 2009, sent on behalf of Adj Assoc Professor Elizabeth Dabars AM, Branch Secretary, Australian Nursing and Midwifery Federation South Australian Branch.

Please advise if you have any queries in relation to the information provided.

Thank you.
Regards
Julie Livesey
ANMF (SA Branch)

Julie Livesey | Executive Assistant

Australian Nursing and Midwifery Federation (SA Branch)
(Incorporating the Australian Nursing and Midwifery Education Centre, RTO 40064)

191 Torrens Road | Ridleyton | South Australia | 5008
t: 08 8334 1940 | f: 08 8334 1901
e: julie.livesey@anmfsa.org.au
w: www.anmfsa.org.au

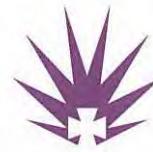


**Our office will be closed during the festive break from 5.00pm
Thursday, 22 December until 9am Tuesday, 3 January 2017**

*On behalf of the team at the Australian Nursing and Midwifery Federation (SA Branch),
incorporating the Australian Nursing and Midwifery Education Centre, I would like to
thank you for your support this year and wish you a safe and happy festive season.*

Connect with ANMF     

 ANMF South
 DESIGNATED
 Covering letter to
Australian Branch aucOFFICERS CERTIFIC/accompany lodgemen



14 December 2016

Mr Sam Gallichio
Tribunal Services and Organisations
Fair Work Australia
Email: sam.gallichio@fwc.gov.au
Email: orgs@fwa.gov.au

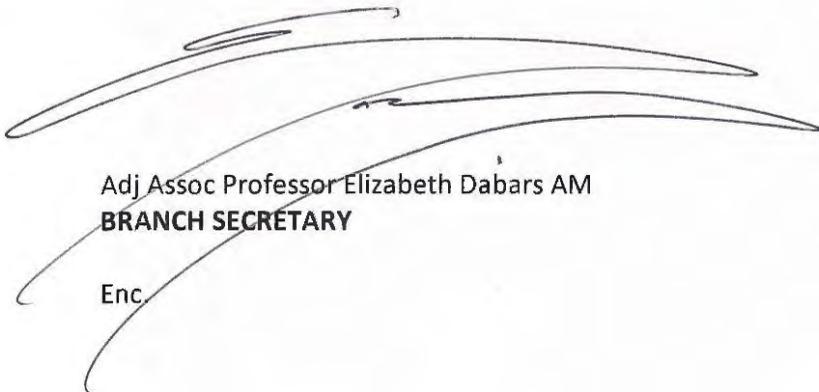
Dear Mr Gallichio

**Re: Lodgement of Financial Documents for year ended 30 June 2016
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

Please find attached a copy of the audited accounts for the Australian Nursing and Midwifery 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 AM
BRANCH SECRETARY

Enc.

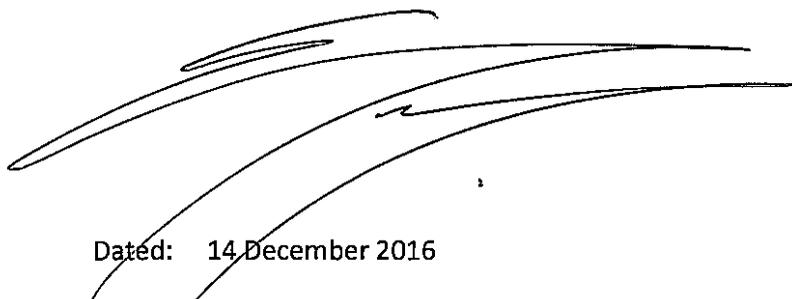
AUSTRALIAN NURSING AND MIDWIFERY FEDERATION (SOUTH AUSTRALIAN BRANCH)

DESIGNATED OFFICER'S CERTIFICATE

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

- that the documents lodged under cover of our correspondence dated 14 December 2016 are copies of the full report, referred to in S268 of the Fair Work (Registered Organisations) Act 2009'; and
- that the financial statements were considered by the Committee of Management on 20 October 2016; and
- that the full report was provided to members via the ANMF website on 23 November 2016; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 12 December 2016, in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009'.

Signature:



Dated: 14 December 2016

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

Financial Report for the Year Ended 30 June 2016

Australian Nursing and Midwifery Federation South Australian Branch

TABLE OF CONTENTS

CONTENTS

	<u>Page</u>
Financial Statements	
Operating Report	3
Branch Council's Statement	5
Statement of Profit or Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Independent Auditor's Report	15

Australian Nursing and Midwifery 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 and Midwifery Federation South Australian Branch for the financial year ended 30 June 2016.

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 and Midwifery 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 19,485.
- 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 and Midwifery Federation South Australian Branch

OPERATING REPORT (CONT)

Branch Councillors

- 7) 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
Ms Tammy Bornhoeft
Ms Kristen Bull
Ms Shareece Carr
Ms Janice Clifford
Mr Phil Coward
Ms Lynn Croft
Ms Elizabeth Dabars
Ms Jocelyn Douglass
Mr Daniel Hall
Ms Marcelle Johnson
Ms Nicole Kelly
Ms Jodi Knoop 1-7-15 to 18-5-16
Ms Deborah Lewington
Ms Gay Martin
Ms Carmel Mercer
Mr Jason O'Neil
Ms Josephine Patterson
Ms Deborah Rainsford
Ms Jan Thompson
Ms Barb Tyler
Ms Sharon Whitehead

- 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 Branch Council:

Signed: *Marisa Bell*
Marisa Bell – Branch President

Signed: *[Signature]*
Adj Assoc Professor Elizabeth Dabars AM - Branch Secretary

Dated this *20* day of *October*, 2016

Australian Nursing and Midwifery Federation South Australian Branch

BRANCH COUNCIL'S STATEMENT

On the 20th day of October 2016 the Branch Council of the Australian Nursing and Midwifery 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 2016.

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 Branch Council:


Signed:.....
Adj Assoc Professor Elizabeth Dabars AM - Branch Secretary

Dated this... 20 ... day of... October, 2016

Australian Nursing and Midwifery Federation South Australian Branch

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016	2015
		\$	\$
Revenue			
Capitation fees		363,862	337,901
Interest		2	1
Total Revenue		<u>363,864</u>	<u>337,902</u>
Expenditure			
Capitation fees		363,862	337,901
Total Expenditure		<u>363,862</u>	<u>337,901</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 and Midwifery Federation South Australian Branch

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	Note	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	72	70
TOTAL CURRENT ASSETS		<u>72</u>	<u>70</u>
NON-CURRENT ASSETS		-	-
TOTAL ASSETS		<u>72</u>	<u>70</u>
LIABILITIES			
CURRENT LIABILITIES			
NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>72</u>	<u>70</u>
EQUITY			
Retained earnings		72	70
TOTAL EQUITY		<u>72</u>	<u>70</u>

The accompanying notes form part of these financial statements.

Australian Nursing and Midwifery Federation South Australian Branch

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2016

	Retained Earnings \$
Balance at 1 July 2014	69
Net surplus for the year	1
Balance at 30 June 2015	<u>70</u>
Balance at 1 July 2015	70
Net surplus for the year	2
Balance at 30 June 2016	<u><u>72</u></u>

The accompanying notes form part of these financial statements

Australian Nursing and Midwifery Federation South Australian Branch

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts in the course of operations from ANMF SA Branch		400,248	371,691
Payments in the course of operations to ANMF		(400,248)	(371,691)
Interest received		2	1
Net Cash Generated from Operating Activities	7	<u>2</u>	<u>1</u>
Net Increase in Cash Held		2	1
Cash at Beginning of Financial Year		70	69
Cash at End of Financial Year	3	<u><u>72</u></u>	<u><u>70</u></u>

The accompanying notes form part of these financial statements

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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 and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

f. Critical Accounting Estimates and Judgements

There are no critical accounting estimates or judgements.

g. 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 the Australian Nursing and Midwifery Federation South Australian Branch.

NOTE 3: CASH AND CASH EQUIVALENTS

	2016	2015
	\$	\$
Cash at bank	72	70
	<u>72</u>	<u>70</u>

NOTE 4: EVENTS AFTER THE REPORTING PERIOD

The Branch 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 and Midwifery Federation South Australian Branch during the year are as follows:

	2016	2015
	\$	\$
Short-term employee benefits	-	-
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Total key management personnel compensation	<u>-</u>	<u>-</u>

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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) Branch 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 and Midwifery 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 2016 were \$400,248 (2015: \$371,691).
- d) Capitation fees paid or payable to Australian Nursing & Midwifery Federation (SA Branch) for the year ended 30 June 2016 were \$400,248 (2015: \$371,691).
- e) The Branch engaged those industrial and organising employees required to have a right of entry permit under the Fair Work Act and provided by the ANMF(SA Branch) (the State Registered Union) on a dual employment basis under arrangements with the ANMF (SA Branch) by which the ANMF (SA Branch) met all relevant obligations on behalf of the Branch. This employment arrangement was terminated in August 2016 so that the Branch could solely and directly employ staff required to hold permits.

NOTE 7: CASH FLOW INFORMATION

	2016	2015
	\$	\$
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	<u>2</u>	<u>1</u>

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: FINANCIAL AFFAIRS ADMINISTERED BY ANOTHER ENTITY

The financial affairs of the Branch are administered 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. The expenses incurred under this arrangement are paid by ANMF SA Branch on behalf of the Australian Nursing and Midwifery Federation (South Australian Branch).

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

NOTE 9: 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 10: OTHER REPORTING INFORMATION

	2016	2015
	\$	\$
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	-	-
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	-	-

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

NOTE 10: OTHER REPORTING INFORMATION (CONT)

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 11: ORGANISATION DETAILS

The registered office of Australian Nursing and Midwifery Federation South Australian Branch is:

191 Torrens Road
Ridleyton SA 5008

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

Report on the Financial Report

We have audited the accompanying financial report of Australian Nursing & Midwifery Federation (South Australian Branch), which comprises the Statement of Financial Position as at 30 June 2016, 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 *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 Branch'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 Branch'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 & MIDWIFERY 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 presents fairly, in all material respects, the financial position of Australian Nursing & Midwifery Federation (South Australian Branch) as at 30 June 2016 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 and Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.



Nexia Edwards Marshall
Chartered Accountants



Brett Morkunas
Partner

Adelaide
South Australia

Dated: 20 October 2016



8 December 2016

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

Sent via email: elizabeth.dabars@anmfsa.org.au

Dear Ms Dabars,

Lodgement of Financial Report - Reminder to lodge

The Fair Work Commission's (the Commission) records disclose that the financial year of the Australian Nursing and Midwifery Federation-South Australian Branch (the reporting unit) ended on the 30 June 2016.

As you would be aware, the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires that a reporting unit prepare a financial report in accordance with the RO Act, make it available to the members and then must lodge the financial report within 14 days after the general meeting of members, or if the rules of the reporting unit allow, the Committee of Management meeting (s.268).

The maximum period of time allowed under the RO Act for the full financial report to be presented to a general meeting of members or a committee of management meeting is six months after the expiry date of its financial year (s.253, s254, s265, s.266, s.268). The full report must be lodged with the Commission within 14 days of that meeting.

The Commission encourages your reporting unit to lodge its financial report at the earliest opportunity in order to ensure compliance with its obligations. Failure of a reporting unit to lodge its financial report is a breach of a civil penalty provision of the RO Act. This can result in the General Manager instituting an inquiry or investigation into a reporting unit's non-compliance under Chapter 11, Part 4 of the RO Act. The actions available to the General Manager following an investigation include issuing Federal Court legal proceedings for breach of a civil penalty provision. The orders available to the Federal Court include imposition of a pecuniary penalty on the organisation or individual officer, whose conduct led to the contravention, of up to \$54,000 per contravention on the organisation and up to \$10,800 per contravention on an officer whose conduct led to the contravention.

Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$54,000 for a body corporate and \$10,800 for an individual per contravention) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

We encourage you to lodge the full financial report directly to orgs@fwc.gov.au. That is the official email address for electronic lodgements of material related to registered organisations matters.

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001

Telephone : (03) 8661 7777
Email : orgs@fwc.gov.au
Internet : www.fwc.gov.au

Should you seek any clarification in relation to the above, please contact me on (03) 8656 4699 or via email at Sam.Gallichio@fwc.gov.au.

Yours sincerely,



Sam Gallichio
Adviser
Regulatory Compliance Branch



15 July 2016

Ms Elizabeth Dabars
Branch Secretary
Australian Nursing and Midwifery Federation-South Australian Branch
By email: elizabeth.dabars@anmfsa.org.au

Dear Ms Dabars,

**Re: Lodgement of Financial Report - [FR2016/309]
*Fair Work (Registered Organisations) Act 2009 (the RO Act)***

The financial year of the Australian Nursing and Midwifery Federation-South Australian Branch (the reporting unit) ended on 30 June 2016.

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 under s.268 of the RO Act, that being within 14 days after the meeting referred to in s.266 of the RO Act.

Timelines

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, guidance notes and model statements

Fact sheets and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. This includes a model set of financial statements which have been developed by the FWC. It is not obligatory to use this model but it is a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. The model statement, Reporting Guidelines and other resources can be accessed through our website under [Financial Reporting](#) in the Compliance and Governance section.

Loans, grants and donations: our focus this year

Also you are reminded of the obligation to prepare and lodge a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 for the reporting unit during its financial year. Section 237 requires this statement to be lodged with the FWC within 90 days of the end of the reporting unit's financial year, that is on or before 28 September 2016. A sample statement of loans, grants or donations is available at [sample documents](#).

Over the past year we have noted issues in organisations' financial reports relating to timelines and how loans, grants and donations are reported. We will be focusing closely on these areas this year. Please find attached below fact sheets relating to these requirements or alternatively visit our website for information regarding [financial reporting timelines](#) and [loans, grants and donations](#).

It is requested that the financial report and any Statement of Loans, Grant or Donations be lodged electronically by emailing orgs@fwc.gov.au.

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001

Telephone : (03) 8661 7777
Email : orgs@fwc.gov.au
Internet : www.fwc.gov.au

Civil penalties may apply

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 \$54,000 for a body corporate and \$10,800 for an individual per contravention) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

Contact

Should you wish to seek any clarification in relation to the above, email orgs@fwc.gov.au.

Yours sincerely,

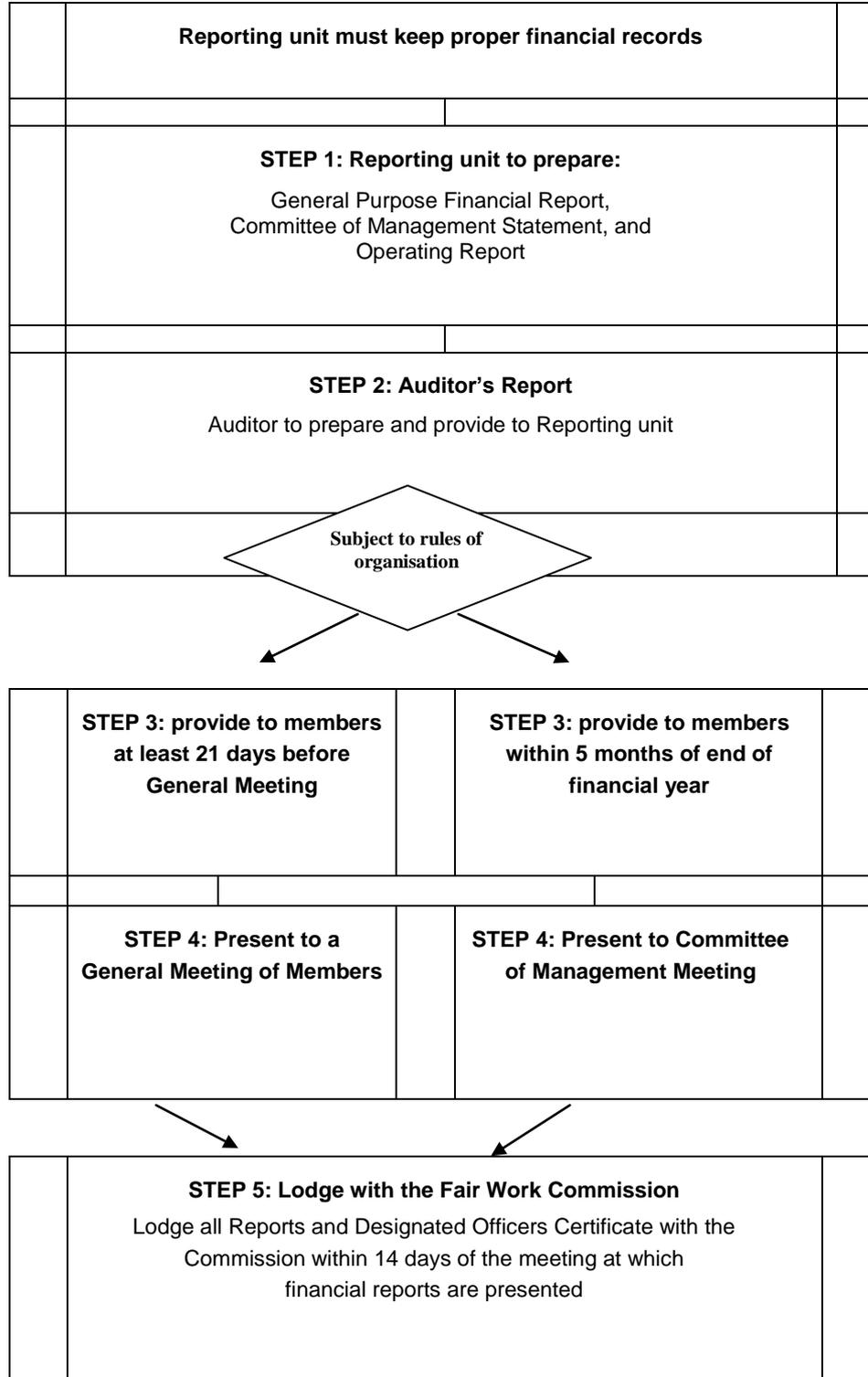


Anastasia Kyriakidis
Adviser
Regulatory Compliance Branch

Financial reporting timelines

Financial reports are to be lodged with the Fair Work Commission (the Commission) within 14 days of the meeting at which the financial reports have been presented, by completing the steps as outlined below.

See Fact sheet—Financial reporting for an explanation of each of these steps.



Fact Sheet - Loans, Grants & Donations

The Loans, Grants & Donations Requirements

The *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires an organisation or branch to lodge a loans, grants and donations statement (the statement) within **90 days** of the ending of the financial year.

Under the General Manager's Reporting Guidelines, a reporting unit's General Purpose Financial Report (the financial report) must break down the amounts of grants and donations (see below). The figures in the financial report will be compared to the loans, grants and donations statement.

The Loans, Grants & Donations Statement

Section 237 of the RO Act applies to every loan, grant and donation made by an organisation or branch during the financial year that exceed \$1000. The following information must be supplied to the Commission for each relevant loan, grant or donation:

the amount,

the purpose,

the security (if it is a loan),

the name and address of the person to whom it was made,* and

the arrangements for repaying the loan.*

*The last two items are not required if the loan, grant or donation was made to relieve a member of the organisation (or their dependent) from severe financial hardship.

The statement must be lodged within 90 days of the end of the financial year and the Commission has a [Template Loans, Grants and Donations Statement](#) on its website. The Commission encourages branches and organisations to lodge the statement even if all of the figures are NIL.

Common misconceptions

Over the years, staff of the Commission have noted that there are some common misunderstandings made in relation to the Statement. They include:

Misconception	Requirement
 Only reporting units must lodge the Statement.	 All branches and organisations, regardless of whether they lodge a financial report, must lodge the statement within 90 days of the end of the financial year. An organisation cannot lodge a single statement to cover all of its branches.
 Employees can sign the Statement.	 The statement must be signed by an elected officer of the relevant branch.
 Statements can be lodged with the financial report.	 The deadline for the statement is much shorter (90 days) and if it is lodged with the financial report it is likely to be late.

Grants & Donations within the Financial Report

Item 16(e) of the [General Manager's Reporting Guidelines](#) requires the reporting unit to separate the line items relating to grants and donations into grants or donations that were \$1000 or less and those that exceeded \$1000.

As such, the note in the financial report relating to grants and donations will have four lines.

In the [Commission's Model Statements](#) the note appears as follows:

Note 4E: Grants or donations*

Grants:	2016	2015
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants or donations	-	-

Item 17 of the General Manager's Reporting Guidelines requires that these line items appear in the financial report even if the figures are NIL.

Implications for filing the Financial Report

During their review of the 2016 financial report staff of the Commission will confirm that the figures in the financial report match the disclosures made in the statement. Any inconsistencies in these figures will be raised with the organisation or branch for explanation and action.

This may involve lodging an amended loans, grants or donations statement. Any failure to lodge a loans, grants or donations statement or lodging a statement that is false or misleading can attract civil penalties under the RO Act.

If a reporting unit did not fully comply with these requirements in their 2015 financial report, its filing letter will have included a statement reminding the reporting unit of its obligations.

It is strongly recommended that all reporting units review their filing letters from the previous financial year to ensure any targeted concerns are addressed in their latest financial report. Failure to address these individual concerns may mean that a financial report cannot be filed.

Previous financial reports and filing letters are available from the [Commission's website](#).

Further information

If you have any further questions relating to the loan, grant and donation disclosure requirements in the statement or the financial report, please contact the Regulatory Compliance Branch on orgs@fwc.gov.au