



30 January 2019

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

Dear Professor Dabars

**Re: – Financial reporting – Australian Nursing and Midwifery Federation, South Australian Branch - for year ending 30 June 2018 (FR2018/250)**

I refer to the financial report of the South Australian Branch of the Australian Nursing and Midwifery Federation in respect of the year ending 30 June 2018. The documents were lodged with the Registered Organisations Commission ('the ROC') on 13 December 2018.

The financial report has been filed. The financial report was 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.

You are not required to take any further action in respect of the report lodged. However I make the following comment to assist when preparing the next report.

Audit scope to include subsection 255(2A) report

A general purpose financial report prepared under section 253 of the RO Act also includes the expenditure report required to be prepared under subsection 255(2A) and as required by reporting guideline 22. A subsection 255(2A) report was included within the body of the notes to the financial report.

Section 253(2) refers separately to "notes to the financial statements" [see s253(2)(b)] and to "any other reports or statements" [see s253(2)(c)].

The subsection 255(2A) report should be separately identified by title in the auditor's statement in accordance with paragraph 24(c) of Australian Auditing Standard *ASA 700 Forming an Opinion and Reporting on a Financial Report*.

Yours faithfully

Stephen Kellett  
Financial Reporting  
Registered Organisations Commission



13 December 2018

Registrar  
Registered Organisations Commission

By email: [regorgs@roc.gov.au](mailto:regorgs@roc.gov.au)

Dear Sir / Madam

**Re: Lodgement of Financial Documents for year ended 30 June 2018  
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 Andy Dallisson in the first instance via email:  
[andy.dallisson@anmfsa.org.au](mailto:andy.dallisson@anmfsa.org.au)

Yours sincerely

Adj Assoc Professor Elizabeth Dabars AM  
**BRANCH SECRETARY**

Enc.

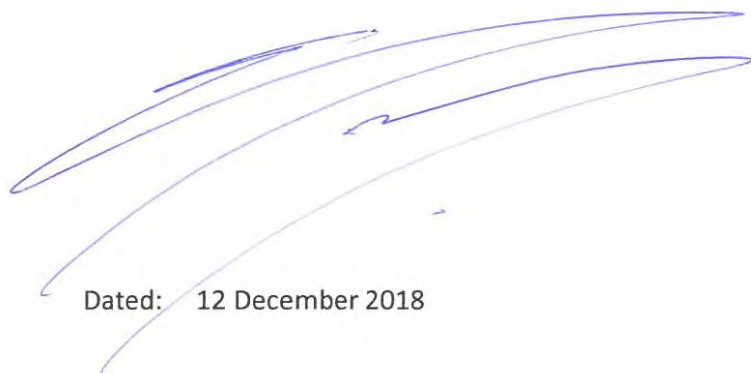
- Designated Officer's Certificate
- Australian Nursing and Midwifery Federation (South Australian Branch) Annual Accounts for the year ended 30 June 2018

## 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 13 December 2018 are copies of the full report for the year ended 30 June 2018, referred to in s.268 of the Fair Work (Registered Organisations) Act 2009'; and
- that the financial statements were considered by the Committee of Management on 24 October 2018; and
- that the full report was provided to members via the ANMF website on 2 November 2018 in accordance with s.265 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 12 December 2018, in accordance with s.266 of the Fair Work (Registered Organisations) Act 2009'.

Signature:



Dated: 12 December 2018

# **Australian Nursing and Midwifery Federation South Australian Branch**

**Financial Report for the Year Ended 30 June 2018**

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## 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 2018.

### 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/(loss) of the Branch for the financial year amounted to \$7. 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 20,625.
- 6) At 30 June 2018, there were 12 employees. Work is also performed by the employees of ANMF SA Branch or elected Officers of ANMF SA Branch.

**OPERATING REPORT (CONT)**

**Branch Councillors**

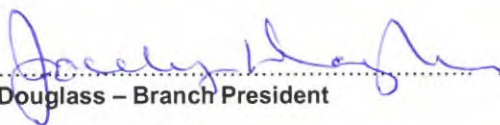
The names of each person holding the position of Councillor during the financial year are listed below. The persons listed held the position for the whole year unless otherwise stated.

Ms Marisa Bell	1 July 2017 – 13 December 2017
Ms Tammy Bornhoeft	
Ms Kristen Bull	
Ms Shareece Carr	
Ms Janice Clifford	
Mr Phil Coward	1 July 2017 - 13 December 2017
Ms Lynn Croft	
Ms Elizabeth Dabars	
Ms Jocelyn Douglass	
Ms Joann Duffy	14 December 2017 - 30 June 2018
Ms Sharon Horn	
Ms Wendy Husker	
Mr Matthew Huxter	
Ms Marcelle Johnson	
Ms Nicole Kelly	
Ms Deborah Lewington	
Ms Gay Martin	
Mr Jason O'Neil	1 July 2017 - 20 June 2018
Mr Stuart Smith	
Mr Chanmakara Sun	14 February 2018 - 30 June 2018
Ms Jan Thompson	
Ms Barb Tyler	1 July 2017 - 13 December 2017
Ms Sharon Whitehead	
Ms Jayne Williams	
Ms Brigitte Winton	14 February 2018 - 30 June 2018

Signed in accordance with the resolution of the Council:

- 7) 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:   
Jocelyn Douglass – Branch President

Signed:   
Adj Assoc Professor Elizabeth Dabars AM - Branch Secretary

Dated this 24<sup>th</sup> day of October, 2018

**BRANCH COUNCIL'S STATEMENT**

On the 24th day of October 2018 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 2018.

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 any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- (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 RO Act 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 Commissioner duly made under section 272 of the RO Act has been furnished to the member or Commissioner; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Fair Work Commissioner under section 273 of the RO Act.

Signed in accordance with a resolution of the Branch Council:

Signed:   
Adj Assoc Professor Elizabeth Dabars AM - Branch Secretary

Dated this 24th day of October, 2018



## Australian Nursing and Midwifery Federation South Australian Branch

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018	2017
		\$	\$
<b>Revenue</b>			
Capitation fees		410,370	390,462
Membership subscriptions		1,247,525	925,524
Interest		8	7
<b>Total Revenue</b>		<b>1,657,903</b>	<b>1,315,993</b>
<b>Expenditure</b>			
Capitation fees		410,370	390,462
Salaries and Wages		1,247,526	925,524
<b>Total Expenditure</b>		<b>1,657,896</b>	<b>1,315,986</b>
<b>Net Surplus/(Loss) for the Year</b>		<b>7</b>	<b>7</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income for the year</b>		<b>7</b>	<b>7</b>

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 2018

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	3	20,594	-
Trade and Other Receivables	4	194,832	170,181
<b>TOTAL CURRENT ASSETS</b>		<u>215,426</u>	<u>170,181</u>
NON-CURRENT ASSETS			
		-	-
<b>TOTAL ASSETS</b>		<u>215,426</u>	<u>170,181</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and Other Payables	5	78,567	54,726
Short-term Provisions	7	98,768	94,027
Financial liabilities	6	-	710
<b>TOTAL CURRENT LIABILITIES</b>		<u>177,335</u>	<u>149,463</u>
NON-CURRENT LIABILITIES			
Long Term Provisions	7	38,005	20,639
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>38,005</u>	<u>20,639</u>
<b>TOTAL LIABILITIES</b>		<u>215,340</u>	<u>170,102</u>
<b>NET ASSETS</b>		<u>86</u>	<u>79</u>
<b>EQUITY</b>			
Retained earnings		86	79
<b>TOTAL EQUITY</b>		<u>86</u>	<u>79</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 2018

	<b>Retained Earnings</b>
	<b>\$</b>
<b>Balance at 1 July 2016</b>	72
Net surplus for the year	7
<b>Balance at 30 June 2017</b>	<u>79</u>
<b>Balance at 1 July 2017</b>	79
Net surplus/(loss) for the year	7
<b>Balance at 30 June 2018</b>	<u><u>86</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 2018

	Note	2018 \$	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts in the course of operations		1,674,282	1,355,032
Payments in the course of operations		(1,652,986)	(1,355,821)
Interest received		8	7
Net GST Paid		-	-
<b>Net Cash Generated from Operating Activities</b>	11	<u>21,304</u>	<u>(782)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net Cash Generated from Financing Activities</b>		<u>-</u>	<u>-</u>
<b>Net Increase/(decrease) in Cash Held</b>		21,304	(782)
Cash at beginning of financial year		(710)	72
Cash at End of Financial Year	3	<u><u>20,594</u></u>	<u><u>(710)</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 2018

### 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. Membership income is transferred from Australia Nursing and Midwifery Federation (SA Branch) to offset payroll costs.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

e. **Employee Benefits**

**Short-term employee benefits**

Provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

**Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements of obligations for long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The entity's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

f. **Comparative Figures**

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

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.

# Australian Nursing and Midwifery Federation South Australian Branch

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

### 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

	Note	2018	2017
		\$	\$
Cash at bank		20,594	-
		20,594	-

#### Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to items in the Statement of Financial Position as follows:

Cash at Bank		20,594	-
Bank Overdraft	6	-	(710)
		20,594	(710)

### NOTE 4: TRADE AND OTHER RECEIVABLES

Other Receivables		10,468	9,914
Loan – Related Parties		184,364	160,267
		194,832	170,181

### NOTE 5: TRADE AND OTHER PAYABLES

Other Payables		78,567	54,726
		78,567	54,726

### NOTE 6: FINANCIAL LIABILITIES

Bank Overdraft		-	710
		-	710

## Australian Nursing and Midwifery Federation South Australian Branch

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 7: PROVISIONS	2018	2017
	\$	\$
<b>CURRENT</b>		
Annual Leave	78,074	76,855
Long service leave	20,694	17,172
<b>Total</b>	<u>98,768</u>	<u>94,027</u>
<b>NON-CURRENT</b>		
Long service leave	38,005	20,639
<b>Total</b>	<u>38,005</u>	<u>20,639</u>
Opening balance at 1 July 2017	114,666	-
Additional provisions	93,592	46,120
Leave transferred from Related Parties	-	154,742
Amounts used	(71,485)	(86,196)
<b>Balance at 30 June 2018</b>	<u>136,773</u>	<u>114,666</u>

#### NOTE 8: EVENTS AFTER THE REPORTING PERIOD

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

#### NOTE 9: 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:

	2018	2017
	\$	\$
Short-term employee benefits	-	-
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
<b>Total key management personnel compensation</b>	<u>-</u>	<u>-</u>



# Australian Nursing and Midwifery Federation South Australian Branch

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

### NOTE 10: 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 9 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 2018 were \$410,370 (2017: \$390,462).
- d) Capitation expenses paid or payable to Australian Nursing & Midwifery Federation Federal Council for the year ended 30 June 2018 were \$410,370 (2017: \$390,462).
- e) At 30 June 2018, a loan was owing from the Australian Nursing and Midwifery Federation (SA Branch) for \$184,365 (2017: \$160,267). No interest is receivable on the loan and no repayments required.

### NOTE 11: CASH FLOW INFORMATION

	2018	2017
	\$	\$
<b>Reconciliation of cash flow from operating activities with net surplus for the year</b>		
Net surplus for the year	7	7
Changes in assets and liabilities		
(Increase) / decrease in Trade and Other Receivables	(24,651)	(170,181)
Increase / (decrease) in Trade and Other Payables	23,841	54,726
Increase / (decrease) in Provisions	22,107	114,666
Cash flow from operations	21,304	(782)

### NOTE 12: 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 Commissioner:

- 1) A member of a reporting unit, or the Commissioner, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- 2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- 3) A reporting unit must comply with an application made under subsection (1).

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 13: OTHER REPORTING INFORMATION

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2018.

CATEGORIES OF EXPENDITURES

	2018	2017
	\$	\$
Remuneration and other employment-related costs and expenses - employees	1,247,526	925,524
Advertising	-	-
Operating costs	-	-
Donations to political parties	-	-
Legal costs	-	-

INCOME ITEMS

CAPITATION FEES AND OTHER REVENUE FROM ANOTHER REPORTING UNIT	2018	2017
	\$	\$
Capitation fees	-	-
<b>Subtotal capitation fees</b>	<b>-</b>	<b>-</b>
Other revenue from another reporting unit	-	-
<b>Subtotal other revenue from another reporting unit</b>	<b>-</b>	<b>-</b>
<b>Total capitation fees and other revenue from another reporting unit</b>	<b>-</b>	<b>-</b>

LEVIES	2018	2017
	\$	\$
Levies	-	-
<b>Total levies</b>	<b>-</b>	<b>-</b>

GRANTS OR DONATIONS	2018	2017
	\$	\$
Grants	-	-
Donations	-	-
<b>Total grants or donations</b>	<b>-</b>	<b>-</b>

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 13: OTHER REPORTING INFORMATION (CONT)

REVENUE FROM RECOVERY OF WAGES ACTIVITY	2018	2017
	\$	\$
Amounts recovered from employers in respect of wages	-	-
Interest received on recovered money	-	-
<b>Total revenue from recovery of wages activity</b>	<b>-</b>	<b>-</b>

**EXPENSE ITEMS**

EMPLOYEE EXPENSES	2018	2017
	\$	\$
<b>Holders of office:</b>	-	-
Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
<b>Subtotal employee expenses holders of office</b>	<b>-</b>	<b>-</b>
<b>Employees other than office holders:</b>		
Wages and salaries	950,586	729,606
Superannuation	110,905	85,109
Leave and other entitlements	109,881	46,120
Separation and redundancies	-	-
Other employee expenses	76,154	64,689
<b>Subtotal employee expenses employees other than office holders</b>	<b>1,247,526</b>	<b>925,524</b>
<b>Total employee expenses</b>	<b>1,247,526</b>	<b>925,524</b>

CAPITATION FEES AND OTHER EXPENSES TO ANOTHER REPORTING UNIT	2018	2017
	\$	\$
Capitation fees – Australian Nursing & Midwifery Federation Federal Council	410,370	390,462
<b>Subtotal capitation fees</b>	<b>410,370</b>	<b>390,462</b>
Other expenses to another reporting unit	-	-
<b>Subtotal other expenses to another reporting unit</b>	<b>-</b>	<b>-</b>
<b>Total capitation fees and other expenses to another reporting unit</b>	<b>410,370</b>	<b>390,462</b>

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 13: OTHER REPORTING INFORMATION (CONT)

AFFILIATION FEES	2018	2017
	\$	\$
Affiliation fees	-	-
<b>Total affiliation fees</b>	-	-

ADMINISTRATION EXPENSES	2018	2017
	\$	\$
Total paid to employers for payroll deductions of membership subscriptions	-	-
Compulsory levies	-	-
Fees/allowances - meeting and conferences	-	-
Conference and meeting expenses	-	-
<b>Subtotal administration expenses</b>	-	-

GRANTS OR DONATIONS	2018	2017
	\$	\$
Grants:		
- Total expensed that were \$1,000 or less	-	-
- Total expensed that exceeded \$1,000	-	-
Donations:		
- Total expensed that were \$1,000 or less	-	-
- Total expensed that exceeded \$1,000	-	-
<b>Total grants or donations</b>	-	-

LEGAL COSTS	2018	2017
	\$	\$
Litigation	-	-
Other legal costs	-	-
<b>Total legal costs</b>	-	-

OTHER EXPENSES	2018	2017
	\$	\$
Penalties - via RO Act or the Fair Work Act 2009	-	-
<b>Total other expenses</b>	-	-

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 13: OTHER REPORTING INFORMATION (CONT)

**OTHER ITEMS**

TRADE AND OTHER RECEIVABLES	2018	2017
	\$	\$
Receivables from other reporting units	-	-
<b>Total receivables from other reporting units</b>	<b>-</b>	<b>-</b>
Less provision for doubtful debts	-	-
<b>Total provision for doubtful debts</b>	<b>-</b>	<b>-</b>
<b>Receivables from other reporting units (net)</b>	<b>-</b>	<b>-</b>
TRADE PAYABLES	2018	2017
	\$	\$
Payables to other reporting units	-	-
<b>Subtotal payables to other reporting units</b>	<b>-</b>	<b>-</b>
OTHER PAYABLES	2018	2017
	\$	\$
Payable to employers for making payroll deductions of membership subscriptions	-	-
Legal costs:		
- Litigation	-	-
- Other legal costs	-	-
<b>Total other payables</b>	<b>-</b>	<b>-</b>

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 13: OTHER REPORTING INFORMATION (CONT)

EMPLOYEE PROVISIONS	2018	2017
	\$	\$
<b>Holders of office:</b>		
Annual leave	-	-
Long service leave	-	-
Separation and redundancies	-	-
Other	-	-
<b>Subtotal employee provisions - holders of office</b>	<b>-</b>	<b>-</b>
<b>Employees other than office holders:</b>		
Annual leave	78,074	76,855
Long service leave	58,699	37,811
Separation and redundancies	-	-
Other	-	-
<b>Subtotal employee provisions - employees other than office holders</b>	<b>136,733</b>	<b>114,666</b>
<b>Total employee provisions</b>	<b>136,733</b>	<b>114,666</b>
Current	98,768	94,027
Non-current	38,005	20,639
<b>Total employee provisions</b>	<b>136,773</b>	<b>114,666</b>
<b>FUNDS</b>	<b>2018</b>	<b>2017</b>
	\$	\$
<b>Compulsory levy/voluntary contribution fund – if invested in assets</b>	<b>-</b>	<b>-</b>
<b>Other funds required by rules:</b>		
<b>Balance as at start of year</b>	<b>-</b>	<b>-</b>
- Transferred to reserve	-	-
- Transferred out of reserve	-	-
<b>Balance as at end of year</b>	<b>-</b>	<b>-</b>

## Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

### NOTE 13: OTHER REPORTING INFORMATION (CONT)

CASH FLOW INFORMATION	2018	2017
	\$	\$
Cash inflows from other reporting units	-	-
<b>Total cash inflows from other reporting units</b>	<b>-</b>	<b>-</b>
Cash outflows to other reporting units:		
- Australian Nursing & Midwifery Federation Federal Council	451,407	429,568
<b>Total cash outflows to other reporting units</b>	<b>451,407</b>	<b>429,568</b>

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:

- 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
- A restructure of the branches of the organisation; or
- A determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation; or
- 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 14: 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)**

***Opinion***

We have audited the financial report of Australian Nursing & Midwifery Federation (South Australian Branch), which comprises the Statement of Financial Position as at 30 June 2018, 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, including a summary of significant accounting policies, and the Branch Council's Statement.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of Australian Nursing & Midwifery Federation (South Australian Branch) as at 30 June 2018, and 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*.

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.

***Basis for Opinion***

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

***Other Information***

The Committee of Management is responsible for the other information. The other information comprises the Operating Report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.



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

***Responsibilities of the Committee of Management 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.

In preparing the financial report, the Committee of Management and the Branch Secretary are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management and the Branch Secretary either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Committee of Management and the Branch Secretary are responsible for overseeing the entity's financial reporting process.

***Auditor's Responsibility for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

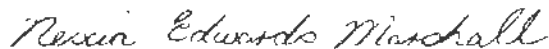
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.



Nexia Edwards Marshall  
Chartered Accountants



Brett Morkunas  
Partner

24 October 2018

Adelaide  
South Australia

Registration number (as registered by the Registered Organisations Commissioner under the *Fair Work (Registered Organisations) Act 2009*): AA2017/81