



7 January 2015

Ms Elizabeth Dabars
Branch Secretary
Australian Nursing and Midwifery Federation-South Australian Branch
email: julie.livesey@anmfsa.org.au

Dear Ms Dabars,

**Australian Nursing and Midwifery Federation-South Australian Branch
Financial Report for the year ended 30 June 2014 [FR2014/104]**

I acknowledge receipt of the financial report of the Australian Nursing and Midwifery Federation-South Australian Branch. The documents were lodged with the Fair Work Commission on 22 December 2014.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

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 2015 may be subject to an advanced compliance review.

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](#).

If you have any queries regarding this letter, please contact me on (03) 8661 7942 or via email at rebecca.lee@fwc.gov.au.

Yours sincerely,

Rebecca Lee
Regulatory Compliance Branch



22 December 2014

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 2014
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

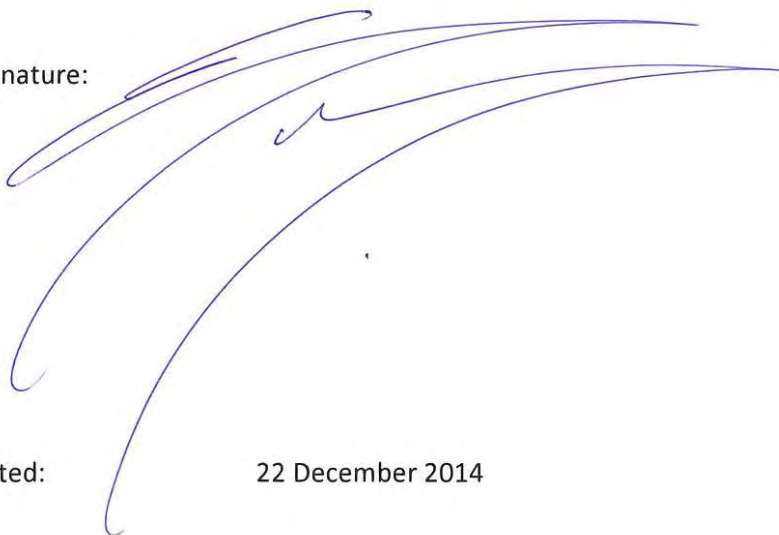
Adj Assoc Professor Elizabeth Dabars AM
BRANCH SECRETARY

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 11 December 2014 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 15 October 2014; and
- that the full report was provided to members via the ANMF website on 31 October 2014; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 8 December 2014, in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009'.

Signature:

A handwritten signature in blue ink, consisting of several sweeping, fluid strokes that form a cursive name.

Dated:

22 December 2014

Australian Nursing and Midwifery Federation South Australian Branch

Financial Report for the Year Ended 30 June 2014

Australian Nursing and Midwifery Federation South Australian Branch

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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 2014.

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 \$1. 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 18,239.
- 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 Branch 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 Wendy Husker (19/2/14 – 30/6/14)
- Ms Diana Johansson
- Ms Marcelle Johnson
- Ms Nicole Kelly
- Mr Roger Kelly
- Ms Jodi Knoop
- Ms Deborah Lewington
- Ms Gay Martin
- Ms Nicole Murray (1/7/13 – 9/12/13)
- Ms Jan Thompson
- Ms Barb Tyler
- Ms Sharon Whitehead
- Ms Jennifer Wood

Signed in accordance with the resolution of the Branch Council:

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 – Branch President

Signed: 
Adj Assoc Professor Elizabeth Dabars AM - Branch Secretary

Dated this 15 day of October, 2014

Australian Nursing and Midwifery Federation South Australian Branch

BRANCH COUNCIL'S STATEMENT

On the 15 day of October 2014 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 2014.

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 15 day of October, 2014

Australian Nursing and Midwifery Federation South Australian Branch

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 \$	2013 \$
Revenue			
Capitation fees		311,910	286,354
Membership subscriptions		-	-
Interest		1	2
Total Revenue		<u>311,911</u>	<u>286,356</u>
Expenditure			
Capitation fees		311,910	286,354
Total Expenditure		<u>311,910</u>	<u>286,354</u>
Net Surplus for the Year		<u>1</u>	<u>2</u>
Other Comprehensive Income		-	-
Total Comprehensive Income for the year		<u>1</u>	<u>2</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 2014

	Note	2014 \$	2013 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	69	68
TOTAL CURRENT ASSETS		<u>69</u>	<u>68</u>
NON-CURRENT ASSETS			
TOTAL ASSETS		<u>69</u>	<u>68</u>
LIABILITIES			
CURRENT LIABILITIES			
NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>69</u>	<u>68</u>
EQUITY			
Retained earnings		69	68
TOTAL EQUITY		<u>69</u>	<u>68</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 2014

	Retained Earnings
	\$
Balance at 1 July 2012	66
Net surplus for the year	2
Balance at 30 June 2013	<u>68</u>
Balance at 1 July 2013	68
Net surplus for the year	1
Balance at 30 June 2014	<u><u>69</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 2014

	Note	2014 \$	2013 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts in the course of operations from ANMF SA Branch		343,101	314,989
Payments in the course of operations to ANF		(343,101)	(314,989)
Interest received		1	2
Net Cash Generated from Operating Activities	7	<u>1</u>	<u>2</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Transfer balance to ANMF SA Branch		-	-
Net Cash Generated from Financing Activities		<u>-</u>	<u>-</u>
Net Increase/(decrease) in Cash Held		1	2
Cash at beginning of financial year		68	66
Cash at End of Financial Year	3	<u><u>69</u></u>	<u><u>68</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 2014

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 2014

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 the Australian Nursing and Midwifery Federation South Australian Branch.

NOTE 3: CASH AND CASH EQUIVALENTS

	2014	2013
	\$	\$
Cash at bank	69	68
	69	68
	69	68

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:

	2014	2013
	\$	\$
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) 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 2014 were \$343,101 (2013: \$314,989).
- d) Capitation fees paid or payable to Australian Nursing & Midwifery Federation (SA Branch) for the year ended 30 June 2014 were \$343,101 (2013: \$314,989).

Australian Nursing and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

NOTE 7: CASH FLOW INFORMATION	2014	2013
	\$	\$
Reconciliation of cash flow from operating activities with net surplus for the year		
Net surplus for the year	1	2
Non-cash flows in surplus for the year	-	-
Changes in assets and liabilities	-	-
Cash flow from operations	1	2

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	2014	2013
	\$	\$
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 and Midwifery Federation South Australian Branch

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

NOTE 9: OTHER REPORTING INFORMATION (CONT)	2014	2013
	\$	\$
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 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 2014, 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 Branch 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 & 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 present fairly, in all material respects, the financial position of Australian Nursing & Midwifery Federation (South Australian Branch) as at 30 June 2014 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 *15 October 2014*



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

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**INDEPENDENT AUDITOR'S REPORT
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Edwards Marshall

Edwards Marshall
Chartered Accountants

Brett Morkunas

Brett Morkunas
Partner

Adelaide
South Australia

Dated *15 October 2014*