



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Mark Olson
Branch Secretary
Australian Nursing Federation
Western Australian Branch
260 Pier Street
PERTH WA 6000

Dear Mr Olson,

Re: Financial Documents - year ended 30 June 2004 (FR2004/297)

Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I have received the financial report for the Western Australian Branch of the Australian Nursing Federation for the year ended 30 June 2004. The documents were lodged in the Registry on 23 June 2005 under s268 of Schedule 1B of the Workplace Relations Act 1996.

As you would be aware, this is the first lodgment by the branch of its audited financial report under Schedule 1B (Registration and Accountability of Organisations (RAO) Schedule) which commenced on 12 May 2003.

The documents have been filed.

The following comments may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

1. Timing of financial documents

The RAO Schedule sets out a particular chronological order in which the financial documents must be prepared, made available to members and presented to a meeting - see the enclosed *Timeline*.

It is noted that the financial documents did not comply fully with these requirements as they were not provided to the members and presented to a meeting within 6 months of the end of the financial year – see s265(5) & 266 of the RAO Schedule. In future financial years the branch should ensure it complies with the time frames set out in the *Timeline*.

2. Statement of Cash Flows

The accounts did not include a Statement of Cash Flows. This is a mandatory requirement under 253(2)(a)(iii) of the RAO Schedule and in future financial years must be provided.

3. Periods of office for members of the Committee of Management

The Operating Report should provide not only the names of the members of the Committee of Management but also the period which each person held their position during the financial year – see Reg 159(c) of the RAO Regulations.

4. Reference to Legislation

The reference in the Auditor's Report to s273 of the Workplace Relations Act 1996 should be amended to s253 of the RAO Schedule.

5. Due date for next financial return is 15 January 2006

Now that the financial year for 30 June 2005 has ended, the branch should consider commencing the financial reporting process set out in the enclosed *Timeline* to ensure that the financial documents are lodged in the Registry by 15 January 2006. The maximum extension that is available is one month – see s265(5).

Relationship between ANF- WA Branch and state registered body

The Notes to the Accounts refer to the relationship between the ANF-WA Branch and the related state registered body as follows:

The main function of the Australian Nursing Federation (Western Australian Branch) is to receive from the Australian Nursing Federation Industrial Union of Workers, Perth, capitation fees and other amounts ... and to pay such amounts to Federal Office....

Expenditure incurred by the Branch is paid for on its behalf by the Australian Nursing Federation Industrial Union of Workers, Perth...

It is not appropriate (for the ANF WA Branch) to prepare a cash flow statement as the branch did not operate on its own bank account.

In the light of these comments the ANF-WA Branch may consider making an application for a certificate under s269 of the RAO Schedule. Such a certificate would allow the branch to fulfil its financial reporting obligations under the RAO Schedule by simply lodging in the Registry the financial report prepared by the associated state body. The only additional document that the branch would need to prepare would be an Operating Report under s254 of the RAO Schedule. Please refer to s269 of the RAO Schedule and Reg 163 of the RAO Regulations for further information on this issue at *Attachment A*.

Please note - if the branch is issued a s269 certificate and fulfils its financial reporting obligations via s269 then points 1 to 5 of this letter will not be relevant.

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch

30 August 2005

RAO s269 - Reporting units with substantial common membership with State registered bodies

(1) This section applies to a reporting unit if there is an industrial association (the *associated State body*) that:

- (a) is registered or recognised as such an association (however described) under a prescribed State Act; and
- (b) is, or purports to be, composed of substantially the same members as the reporting unit; and
- (c) has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit.

(2) A reporting unit is taken to have satisfied this Part if this section applies to the reporting unit and:

- (a) a Registrar, on the application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body; and
- (b) the associated State body has, in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the audited accounts with the relevant State authority; and
- (c) the reporting unit has lodged a copy of the audited accounts with the Industrial Registry; and
- (d) any members of the reporting unit who are not also members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body; and
- (e) a report under section 254 has been prepared in respect of the activities of the reporting unit and has been provided to members of the reporting unit with the copies of the accounts.

RAO Reg 163 - Prescribed State Act (RAO Schedule, s 269 (1) (a))

(1) For paragraph 269 (1) (a) of the RAO Schedule, the following are prescribed State Acts:

- (a) *Industrial and Employee Relations Act 1994* (SA);
- (b) *Industrial Relations Act 1979* (WA);
- (c) *Industrial Relations Act 1984* (Tas);
- (d) *Industrial Relations Act 1996* (NSW);
- (e) *Industrial Relations Act 1999* (Qld).

(2) For paragraph 269 (2) (b) of the RAO Schedule, the following legislation is prescribed State legislation:

- (a) any Act mentioned in subregulation (1);
- (b) any subordinate legislation made under any Act mentioned in subregulation (1).

Australian Nursing Federation (WA Branch)



Robert Pfeiffer
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

FR 2004/297

17 June 2005

Dear Robert,

Australian Nursing Federation – WA Branch Financial Return

Please find enclosed a copy of the Financial Report of the Australian Nursing Federation WA Branch for the year ending 30th June 2004, together with the Designated Officer's Certificate as required under the Workplace Relations Act 1996.

Yours sincerely


Mark Olson
ANF WA Branch Secretary

Australian Nursing Federation

260 Pier St Perth WA 6000

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AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
FINANCIAL REPORT

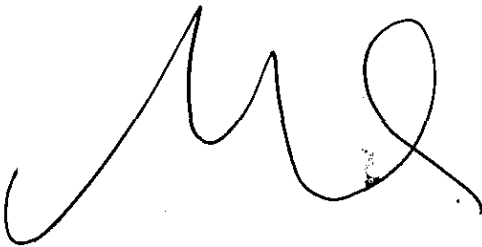
PERIOD ENDING 30 JUNE, 2004

Designated Officer's Certificate

I, Mark Anthony Olson, being the Branch Secretary of the Australian Nursing Federation (Western Australian Branch), certify:

1. that the documents lodged herewith are copies of the full report, referred to in section 268 of the RAO Schedule;
2. that the full report was provided to members on the website www.anfwa.asn.au on 2 May 2005 and all members were notified of this by way of a notice in the monthly magazine, The Western Nurse; in May 2005.
3. that the full report was presented to the Australian Nursing Federation (Western Australian Branch) Council (Committee of Management) meeting on 13 June 2005 in accordance with section 266 of the RAO Schedule.

Signature:



M A Olson

Perth

Dated 17 June 2005

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

FINANCIAL REPORTS
FOR THE YEAR ENDED 30 JUNE, 2004

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AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
INDEPENDENT AUDIT REPORT TO MEMBERS

SCOPE

We have audited the financial report on pages 2 to 6, being the Statement of Income and Expenditure, Balance Sheet, and Notes forming part of the accounts of the Australian Nursing Federation (WA Branch), ("the Branch") for the year ended 30 June, 2004. The Branch's Council is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the Branch's financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion,

- (a) Satisfactory accounting records have been kept by the Branch, so far as appears from our examination of these books, including:
 - (i) records of the sources and nature of the income of the Branch (including income from members); and
 - (ii) records of the nature and purposes of the expenditure of the Branch.
- (b) The accounts and statements required to be prepared under Section 273 of the Workplace Relations Act, 1996 have been properly drawn up so as to give a true and fair view of:
 - (i) the financial affairs of the Branch as at 30th June, 2004; and
 - (ii) the income and expenditure and any surplus or deficit of the Branch for the year then ended.
- (c) We have where necessary, obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit; and
- (d) The accounts have been prepared in accordance with applicable Australian Accounting Standards and other mandatory reporting requirements.

Dated this 14th day of March 2005

Maxim Audit

Maxim Audit
Chartered Accountants

M A Lester

M A Lester
Registered Company Auditor

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE, 2004

	<u>Note</u>	2004 \$	2003 \$
Revenues from ordinary activities	(2)	290,607	285,407
Employee expenses	(3)	(79,645)	(97,268)
Other expenses from ordinary activities	(4)	<u>(177,027)</u>	<u>(186,646)</u>
Net surplus from ordinary operating activities		33,935	1,493
Income tax expense relating to ordinary activities	(1)	_____ -	_____ -
Total changes in equity of the branch	(7)	\$ <u>33,935</u>	\$ <u>1,493</u>

The accompanying notes form part of this statement and should be read in conjunction therewith.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
BALANCE SHEET AS AT 30 JUNE, 2004

	<u>Note</u>	2004 \$	2003 \$
Current assets			
Cash assets	(5)	31	31
Receivables	(6)	<u>53,945</u>	<u>20,010</u>
Total current assets		<u>53,976</u>	<u>20,041</u>
Total assets		<u>53,976</u>	<u>20,041</u>
Current liabilities			
Payables		—	—
Total current liabilities		—	—
Total liabilities		—	—
Net assets		\$ <u>53,976</u>	\$ <u>20,041</u>
Equity			
Retained surplus	(7)	<u>53,976</u>	<u>20,041</u>
Total equity		\$ <u>53,976</u>	\$ <u>20,041</u>

The accompanying notes form part of this statement and should be read in conjunction therewith.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2004

1. Statement of significant accounting policies

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and the requirements of the Workplace Relations Act 1996.

The financial report has been prepared on the basis of historical costs and does not take into account changing money values or current valuations of non-current assets.

Australia is currently preparing for the introduction of International Financial Reporting Standards (IFRS) effective for financial years commencing 1 January 2005. This requires the production of accounting data for future comparative purposes at the beginning of the next financial year. The Branch's Secretary, in conjunction with external advisors, is reviewing the implications for Australian Nursing Federation Western Australian Branch arising from the adoption of Australian equivalents to IFRS. There are no major differences in the Branch's accounting policies which will arise from the adoption of Australian equivalents to IFRS.

The above should not be regarded as a complete list of changes in accounting policies that will result from the transition to Australian equivalents to IFRS, as not all standards have been analysed yet, and some decisions have not yet been made where choices of accounting policies are available. For these reasons it is not possible to quantify the impact of the transition to Australian equivalents to IFRS on the Branch's financial position and reported results.

Income of the Branch is exempt from income tax by virtue of Division 50 Section 50-15 of the Income Tax Assessment Act, 1997.

The main function of the Australian Nursing Federation (Western Australian Branch) is to receive from the Australian Nursing Federation Industrial Union of Workers, Perth, capitation fees and other amounts shown above and to pay such amounts to Federal Office.

2. Revenues from ordinary activities

	2004	2003
	\$	\$
Members' subscriptions	185,972	183,517
Other income	9,237	8,521
Received from Australian Nursing Federation Industrial Union of Workers, Perth:		
Capitation fees	<u>95,398</u>	<u>93,369</u>
Total revenues from ordinary activities	<u>\$ 290,607</u>	<u>\$ 285,407</u>

3. Employee expenses

Payroll tax	1,497	1,856
Salaries – employees	71,293	87,623
Superannuation	6,789	7,786
Fringe Benefit Tax	<u>66</u>	<u>3</u>
Total employee expenses	<u>\$ 79,645</u>	<u>\$ 97,268</u>

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2004

4. Other expenses from ordinary activities

	2004	2003
	\$	\$
<u>Paid to Australian Nursing Federation</u>		
<u>Industrial Union of Workers, Perth:</u>		
Administration expenses	51,499	59,267
Audit fees	775	799
Branch newsletter	8,646	9,271
Job representation development	2,346	2,916
Postage and courier	1,197	1,293
Rent, rates and electricity	2,669	2,770
Stationery and printing	2,023	3,804
Telephone	2,411	3,582
TLC affiliation	1,553	1,808
Paid to Federal Office:		
Capitation fees	<u>103,908</u>	<u>101,136</u>
Total other expenses from ordinary operating activities	<u>\$ 177,027</u>	<u>\$ 186,646</u>

Expenditure incurred by the Branch is paid for on its behalf by the Australian Nursing Federation Industrial Union of Workers, Perth. Administration expenses included an allocation from the Union of the Branch's share of expenses including depreciation and amortisation, and borrowing costs expense.

5. Cash assets

Cash at bank	\$ <u>31</u>	\$ <u>31</u>
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6. Receivables

Australian Nursing Federation Industrial Union of Workers, Perth	\$ <u>53,945</u>	\$ <u>20,010</u>
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7. Equity

Retained surplus at the beginning of the financial year	20,041	18,548
Net surplus attributable to the Branch	<u>33,935</u>	<u>1,493</u>
Retained surplus at the end of the financial year	<u>\$ 53,976</u>	<u>\$ 20,041</u>

8. Cash flow statement

It is not appropriate to prepare a cash flow statement as the Branch did not operate on its own bank account.

9. Financial support

The Union has agreed by a resolution of Council to provide financial support to the Branch so that it may meet its debts as and when they fall due.

10. Information to be provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 272 of Schedule 1B which read as follows:

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE, 2004

10. Information to be provided to Members or Registrar (Continued)

(1) A member of a reporting unit, or a Registrar, 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 made 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 FEDERATION
(WESTERN AUSTRALIAN BRANCH)
FINANCIAL REPORT

AS AT 30 JUNE, 2004

Operating Report

The Branch Council, being the Committee of Management for the purposes of the Workplace Relations Act 1996, presents its operating report of the Australian Nursing Federation (Western Australian Branch) for the financial year ended 30 June 2004.

1. The principal activities of the Branch during the financial year were the industrial and professional representation of nurses and nursing. 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 \$33,935. There were no significant changes to the Branch's financial affairs during year.
3. Members retain the right to resign from the Australian Nursing Federation in accordance with section 10 of the Federal Rules and Section 174 of Schedule 1B to the Workplace Relations Act 1996.
4. No officeholder of the Branch Council acts as a trustee of a superannuation fund as a result of their position on the Branch Council.
5. A record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Branch.
6. Before any expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the rules of the Branch.
7. With regard to funds of the Branch raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such funds for purposes other than those for which the funds were operated.
8. No loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, made to persons holding office in the Branch other than benefits received as a member and available to all members.
9. The number of members of the Branch at the end of the financial year amounted to 9,823. The register of members of the Branch was maintained in accordance with the RAO.
10. The Branch has no employees at the end of the financial year. All work performed on behalf of the Branch is undertaken by persons who are either employees of the Australian Nursing Federation Industrial Union of Workers Perth or elected Officers of the Branch.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
FINANCIAL REPORT

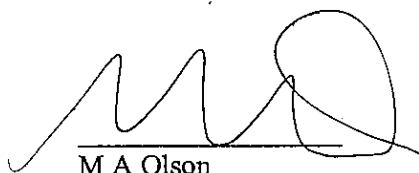
AS AT 30 JUNE, 2004

Operating Report (continued)

11. The names of each person who were members of the Branch Council, at any time, during the financial year are as follows;

- Mr Mark Olson
- Ms Patricia Fowler
- Ms Dianne Pember
- Ms Jo-Anne Briggs
- Ms Elaine Daniels
- Ms Judith Anderson
- Mr Michael Clancy
- Mr Wayne Donnelly
- Ms Jacqueline Farrington
- Mr Murdo Lee
- Ms Dorothy Marie
- Ms Raye McNally
- Ms Loreta Murphy
- Ms Jodie Murray
- Ms Lisa Natoli
- Mr Mark Rogers
- Ms Lynette Tutt
- Ms Elizabeth Waters
- Ms Sally Wearne
- Ms Treena Evans
- Ms Vicki Merritt
- Ms Caroline Townley
- Ms Jane Armstrong
- Mr Terry Jongen
- Ms Catherine Thornton
- Ms Kim Luby
- Ms Kerryn Charman

Signed in accordance with a resolution of Branch Council:

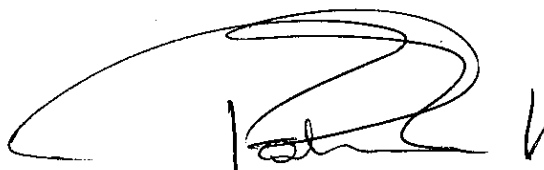


M A Olson
Branch Secretary

Perth

Dated

14/3/05



Patricia Fowler
President

Perth

Dated

14/3/05

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)
FINANCIAL REPORT

AS AT 30 JUNE, 2004

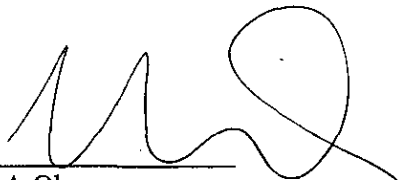
Branch Council's Statement

On the 28 February 2005, the Branch Council, being Committee of Management of the Australian Nursing Federation (Western Australian Branch), passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the financial year ended 30 June 2004.

The Branch Council declares in relation to the GPFR that in its opinion:

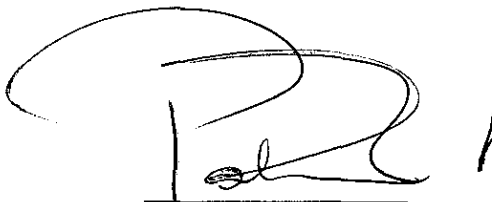
1. The financial report and notes comply with the Australian Accounting Standards;
2. The financial report and notes comply with the reporting guidelines of the Industrial Registrar;
3. The financial report and notes give a true and fair view of the financial performance and financial position of the Branch for the financial year ended 30 June 2004;
4. There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable;
5. During the financial year ended 30 June 2004 and since the end of the financial year:
 - a. meetings of the committee of management were held in accordance with the rules of the organization including the rules of the Branch; and
 - b. the financial affairs of the Branch have been managed in accordance with the rules of the organization including the rules of the Branch; and
 - c. the financial records of the Branch have been kept and maintained in accordance with the Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - d. as the organisation consists of two or more reporting units, the financial record of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation to ensure compliance with the Australian Accounting Standards in subsequent years; and
 - e. the information sought in any request of a member of the Branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - f. there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the Schedule 1B to the Workplace Relations Act 1996.

For the Branch Council
Signature:



M A Olson
Branch Secretary

Perth
Dated 14/3/05



Patricia Fowler
President

Perth
Dated 14/3/05