



23 January 2015

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

Dear Mr Olson

Australian Nursing and Midwifery Federation Western Australian Branch Financial Reports for the year ended 30 June 2007, 2008 and 2009 - [FR2007/418, FR2008/265 & FR2009/264]

I acknowledge receipt of the financial reports for the years ended 30 June 2007, 2008 and 2009 of the Australian Nursing and Midwifery Federation Western Australian Branch (the Branch). These financial reports were initially lodged with the Fair Work Commission (FWC) on the 2 April 2012.

Continuous correspondence has occurred between the Branch, the Branch's audit firm, Maxim Hall Chadwick, and FWC prior and since these initial lodgements. Based on this correspondence amended financial reports have been provided to FWC on the 8 July 2013, 22 September 2014, 24 October 2014 and the 19 December 2014.

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

Please note that there are no implications from the filing of these financial reports on the decision by the General Manager of the FWC to commence proceedings in the Federal Court of Australia in relation to her findings following the recently concluded investigation into the Branch.

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* (RO Act), the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the RO Act, I may be contact on (03) 8661 7886 or via email at joanne.fenwick@fwc.gov.au.

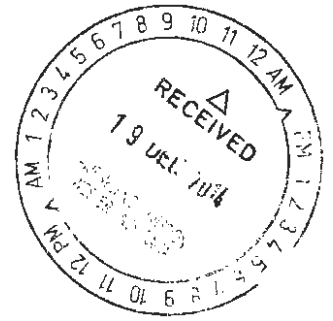
Yours sincerely

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

Australian Nursing Federation (Western Australian Branch)

s.268 Fair Work (Registered Organisations) Act 2009

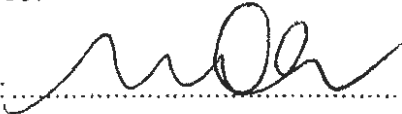
CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER



Certificate for the period ended 30 June 2009

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

- that the documents lodged herewith are copies of the full report for the *Australian Nursing Federation (Western Australian Branch)* for the period ended 30 June 2009 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the *full report* was provided to members of the reporting unit on 5 December 2014; and
- that the full report was presented to a *meeting of the committee of management* of the reporting unit on 18 December 2014 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: 

Name of prescribed designated officer: Mark Olson

Title of prescribed designated officer: Branch Secretary

Dated: 18 December 2014

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2009

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2009

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MAXIMAUDIT HALL CHADWICK

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

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INDEPENDENT AUDIT REPORT TO MEMBERS

Scope

We have audited the accompanying financial report of the Australian Nursing Federation (Western Australian Branch) ("the branch") which comprises the balance sheet as at 30 June 2009, the income statement, statement of changes in equity, cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes, and Branch Council's Statement.

Responsibility for the Financial Report

The Branch Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and Schedule 1 to the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 judgment, 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 council, 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 Australian professional ethical pronouncements.

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



AUSTRALIAN NURSING FEDERATION
WESTERN AUSTRALIAN BRANCH
INDEPENDENT AUDIT REPORT TO MEMBERS

Basis for Qualified Opinion

- (i) Under section 73.3 of the Branch Rules “Copies of an audited balance sheet and statements of receipts and expenditure of the Branch shall be presented to the Branch Council at least once per year”.

This section has not been complied with.

- (ii) Under section 253 (1) of Schedule 1 to Workplace Relations Act 1996 “As soon as practicable after the end of each financial year, a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year.”

This section has not been complied with.

- (iii) Under section 254 (1) of Schedule 1 to Workplace Relations Act 1996 “As soon as practicable after the end of each financial year, the committee of management of a reporting unit must cause an operating report to be prepared in relation to the financial year.”

This section has not been complied with.

- (iv) Under section 265 (5) of Schedule 1 to Workplace Relations Act 1996 “The copies referred to in subsection (1) must be provided within: (a) if a general meeting of members of the reporting unit to consider the reports is held within 6 months after the end of the financial year—the period starting at the end of the financial year and ending 21 days before that meeting; or (b) in any other case—the period of 5 months starting at the end of the financial year. A Registrar may, upon application by the reporting unit, extend the period during which the meeting referred to in paragraph (a) may be held, or the period set out in paragraph (b), by no more than one month.”

This section has not been complied with.

- (v) Under section 266 (1) of Schedule 1 to Workplace Relations Act 1996 “Subject to subsection (2), the reporting unit must cause the full report to be presented to a general meeting of the members of the reporting unit within the period of 6 months starting at the end of the financial year (or such longer period as is allowed by a Registrar under subsection 265(5)).”

This section has not been complied with.

- (vi) Under section 268 of Schedule 1 to Workplace Relations Act 1996 “A reporting unit must, within 14 days (or such longer period as a Registrar allows) after the general meeting referred to in section 266, lodge in the Industrial Registry: (a) a copy of the full report; and (b) if a concise report was provided to members—a copy of the concise report; and (c) a certificate by a prescribed designated officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266.”

This section has not been complied with.



AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

INDEPENDENT AUDIT REPORT TO MEMBERS

Qualified Auditor's Opinion

In our opinion, except for the effects of the matters described in the Basis of Qualified Opinion paragraph, the general purpose financial report of the Australian Nursing Federation WA Branch, as at 30 June 2009 and for the year then ended, is presented fairly in accordance with:

- a) the Australian Accounting Standards;
- b) the requirements imposed by Schedule 1 of the Workplace Related Act 1996.



Maxim Audit
Chartered Accountants



Mark Lester
Registered Company Auditor

Dated this 29th day of November 2014.



AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
Revenue	(2)	390,731	315,199
Employee benefit expenses	(3)	-	-
Other expenses	(4)	<u>(246,240)</u>	<u>(211,104)</u>
Surplus before income tax		144,491	104,095
Income expenses		<u>-</u>	<u>-</u>
Net surplus from operations		<u>144,491</u>	<u>104,095</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

BALANCE SHEET
AS AT 30 JUNE 2009

	Note	2009 \$	2008 \$
ASSETS			
Currents assets			
Cash and cash equivalents	(5)	-	-
Trade and other receivables	(6)	<u>472,601</u>	<u>328,110</u>
Total current assets		<u>472,601</u>	<u>328,110</u>
Total assets		<u>472,601</u>	<u>328,110</u>
LIABILITIES			
Total liabilities		<u>-</u>	<u>-</u>
NET ASSETS			
		<u>472,601</u>	<u>328,110</u>
MEMBERS' FUNDS			
Retained surplus		<u>472,601</u>	<u>328,110</u>
Total members' funds		<u>472,601</u>	<u>328,110</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2008	328,110	328,110
Net Surplus attributable to Branch	<u>144,491</u>	<u>144,491</u>
Balance at 30 June 2009	<u>472,601</u>	<u>472,601</u>
Balance at 1 July 2007	224,015	224,015
Net Surplus attributable to Branch	<u>104,095</u>	<u>104,095</u>
Balance at 30 June 2008	<u>328,110</u>	<u>328,110</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Bank charges		-	-
Net cash used in operating activities	(8)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments		-	-
Purchase of property plant & equipment		-	-
Net cash used in investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of borrowings		-	-
Proceeds from Branch loan		-	-
Net cash used in financing activities		-	-
Net decrease in cash held		-	-
Cash at beginning of financial year		-	-
Cash at end of financial year	(5)	-	-

All cash transactions are handled on behalf of the Branch by the Australian Nursing Federation Industrial Union of Workers, Perth at no cost to the Branch.

The accompanying notes form part of these financial statements.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

1. Statement of significant accounting policies

The financial report covers the Australian Nursing Federation (WA Branch) as an individual entity. Australian Nursing Federation (WA Branch) is a branch incorporated under the Workplace Relations Act 1996. The financial report of the Australian Nursing Federation (WA Branch) as an individual entity.

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

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared on an accrual basis. The financial report is based on historical costs, modified, where applicable, by the measurement at fair value of selected non current assets, financial assets and financial liabilities.

(a) Income tax

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

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the the GST is recognized as part of the cost of the acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

(c) Impairment of assets

At each reporting date, carrying values of tangible and intangible assets are reviewed to determine whether there is an indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of an asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement. Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(d) Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Branch prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

1. Statement of significant accounting policies - continued

(e) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand and deposits held at bank which are subject to an insignificant risk of changes in value.

(f) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances and duties and taxes paid.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Members' subscription revenue is recognised on accrual basis.

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

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.

(g) Comparative Figures

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

(h) Critical Accounting estimates and judgments

Estimates and judgments incorporated into the financial report are evaluated based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

Key Estimates – Impairment

Impairment is assessed at each reporting date by evaluating conditions specific to the Union that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

2. Revenue and Other Income

	2009	2008
	\$	\$
Sales revenue:		
Members' subscriptions	148,537	107,415
Other revenue:		
Other income	-	-
Donations and grants	-	-
Received from Australian Nursing Federation Industrial Union of Workers, Perth - Capitation fees	<u>242,194</u>	<u>207,784</u>
Total revenue	<u>390,731</u>	<u>315,199</u>

3. Employee benefit expenses

	2009	2008
	\$	\$
Paid to Australian Nursing Federation Industrial Union of Workers, Perth:		
Payroll tax	-	-
Salaries – employees	-	-
Superannuation	-	-
Fringe benefits tax	-	-
Total employee expenses	<u>-</u>	<u>-</u>
Number of employees	<u>0</u>	<u>0</u>

Prior to 30 June 2006, expenditure incurred by the Branch was paid for on its behalf by the Australian Nursing Federation Industrial Union of Workers, Perth. With effect on 1 July 2006, all expenses except for capitation fees are incurred and paid by the Union. No service fee had been charged to the Branch.

4. Other expenses from ordinary activities

	2009	2008
	\$	\$
Paid to Australian Nursing Federation Industrial Union of Workers, Perth:		
Administration expenses	-	-
Audit fees	-	-
Branch newsletter	-	-
Job representation development	-	-
Postage and courier	-	-
Rent, rates and electricity	-	-
Stationery and printing	-	-
Telephone	-	-
ACTU \$3levy/ member	-	-
Legal costs	-	-
Donations and grants	-	-
Conferences and meeting expenses	-	-
Fees/ allowances – meeting and conferences	-	-
Paid to Federal Office:		
Capitation fees	246,240	211,104
Paid to Bank West:		
WA Branch bank charges	-	-
Total other expenses from ordinary operating activities	<u>246,240</u>	<u>211,104</u>

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

4. Other expenses from ordinary activities - continued

Prior to 30 June 2006, expenditure incurred by the Branch was paid for on its behalf by the Australian Nursing Federation Industrial Union of Workers, Perth. With effect on 1 July 2006, all expenses except for capitation fees are incurred and paid by the Union. No service fee had been charged to the Branch.

Capitation fees are paid to the Federal Office of the Australian Nursing Federation, which are disclosed as an expense in the Income Statement. These fees are determined by the Federal Office.

The Federal Office of the Australian Nursing Federation requests that the branches, including the West Australian Branch, contribute towards various operating activities. These contributions are disclosed as an expense in the Statement of Income Statement. These fees are determined by the Federal Office.

5. Cash and cash equivalents

	2009	2008
	\$	\$
Cash at bank	-	-

All cash transactions are handled on behalf of the Branch by the Australian Nursing Federation Industrial Union of Workers, Perth at no cost to the Branch.

6. Trade and other receivables

	2009	2008
	\$	\$
Receivable from related party: Australian Nursing Federation Industrial Union of Workers, Perth	<u>472,601</u>	<u>328,110</u>

7. 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.

8. Cash flow statement

(a) Reconciliation of net cash provided by continuing operations after income tax to excess of income over expenditure

	2009	2008
	\$	\$
Profit from continuing operations	144,491	104,095
Changes in assets and liabilities:		
Increase in receivables	(144,491)	(104,095)
Net cash flows used in operating activities	<u>-</u>	<u>-</u>

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

8. Cash flow statement – continued

(b) Reconciliation of cash and cash equivalents

Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:

	2009	2008
	\$	\$
Cash at bank	-	-
Total cash and cash equivalents	<u>-</u>	<u>-</u>

(c) Non-cash Financing and Investing Activities

There were no non-cash financing and investing activities during the financial year.

All cash transactions are handled on behalf of the Branch by the Australian Nursing Federation Industrial Union of Workers, Perth at no cost to the Branch.

9. 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:

- (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; and
- (3) A reporting unit must comply with an application made under subsection (1).

10. Financial Risk Management

The Branch's financial instruments consist mainly of deposits with banks, accounts receivable and payable:

(a) Financial Risks:

(i) Interest rate risk

The Branch's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

10. Financial Instruments - continued

2009

	Weighted average effective interest rate	Floating interest rate	Fixed interest rate maturing within 1 year	Fixed interest rate maturing 1 to 5 years	Fixed interest rate maturing over 5 years	Non interest bearing	Total
	%	\$	\$	\$	\$	\$	\$
<u>Financial assets</u>							
Cash	0.00%	-	-	-	-	-	-
Trade and other receivables	0.00%	-	-	-	-	472,601	472,601
<u>Total financial assets</u>		-	-	-	-	472,601	472,601
<u>Financial liabilities</u>							
Trade and other payables	0.00%	-	-	-	-	-	-
<u>Total financial liabilities</u>		-	-	-	-	-	-

2008

	Weighted average effective interest rate	Floating interest rate	Fixed interest rate maturing within 1 year	Fixed interest rate maturing 1 to 5 years	Fixed interest rate maturing over 5 years	Non interest bearing	Total
	%	\$	\$	\$	\$	\$	\$
<u>Financial assets</u>							
Cash	0.00%	-	-	-	-	-	-
Trade and other receivables	0.00%	-	-	-	-	328,110	328,110
<u>Total financial assets</u>		-	-	-	-	328,110	328,110
<u>Financial liabilities</u>							
Trade and other payables	0.00%	-	-	-	-	-	-
<u>Total financial liabilities</u>		-	-	-	-	-	-

(ii) Foreign currency risk

The Branch is not exposed to fluctuations in foreign currencies.

(iii) Liquidity risk

The Branch manages liquidity by regularly monitoring cashflows.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

10. Financial Instruments - continued

(iv) Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, as disclosed in the balance sheet and notes forming part of the accounts.

The Branch does not have a material credit risk exposure.

(b) Treasury Risk Management

The Branch regularly review and evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

(c) Net fair values

The Branch does not have any investment in listed investments. For other assets and other liabilities the net fair value approximates their carrying value. There has been no write down of financial asset values as all funds on deposit are expected to realise their carrying amounts.

The aggregate carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes forming part of the accounts.

11. Related Party Transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant year.

	2009 \$	2008 \$
Revenue received from		
Australian Nursing Federation Industrial Union of Workers Perth		
Capitation fee	242,194	207,784
Expenses paid to		
Federal Office of Australian Nursing Federation		
Capitation fee	246,240	211,104
Amounts owed by		
Australian Nursing Federation Industrial Union of Workers Perth		
Unsecured at call	472,601	328,110

Union incurs and pays for all the outgoing expenses and no service fees are charged for Branch.

For the year ended 30 June 2009, the Branch has not recorded any impairment of receivables relating to amounts owed by the Union (2008: \$Nil). This assessment is undertaken each financial year through examining the financial position of the Union and the market in which the Union operates.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

12. Events after the Balance Sheet Date

The State Secretary is not aware of any matter or circumstance since the end of the financial year that has significantly affected or may significantly affect the operations of the Branch, the result of those operations or the state of affairs of the Branch in subsequent financial years.

13. Accounting Policy Amendments

The following Australian Accounting Standards have been issued or amended and are applicable to the Branch but are not yet effective. They have not been adopted in preparation of the financial statements at reporting date.

AASB Amendment	Standards Affected	Outline of Amendment	Application Date of Standard	Application Date for the Branch
AASB 2007-3 Amendments to Australian Accounting Standards	AASB 5	Non-current Assets Held for Sale and Discontinued Operations	1.1.2009	1.7.2009
	AASB 6	Exploration for and Evaluation of Mineral		
	AASB 102	Inventories		
	AASB 107	Cash Flow Statements		
	AASB 119	Employee Benefits		
	AASB 127	Consolidated and Separate Financial Statements		
	AASB 134	Interim Financial Reporting		
	AASB 136	Impairment of Assets		
	AASB 1023	General Insurance Contracts		
	AASB 1038	Life Insurance Contracts		
AASB 8 Operating Segments	AASB 114	Segment Reporting	1.1.2009	1.7.2009
AASB 2007-6 Amendments to Australian Accounting Standards	AASB 1	First time adoption of AIFRS	1.1.2009	1.7.2009
	AASB 101	Presentation of Financial Statements		
	AASB 107	Cash Flow Statements		
	AASB 111	Construction Contracts		
	AASB 116	Property, Plant and Equipment		
	AASB 138	Intangible Assets		

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

13. Accounting Policy Amendments continued

AASB Amendment	Standards Affected	Outline of Amendment	Application Date of Standard	Application Date for the Branch
AASB 123 Borrowing Costs	AASB 123 Borrowing Costs	As above	1.1.2009	1.7.2009
AASB 2007-8 Amendments to Australian Accounting Standards	AASB 101 Presentation of Financial Statements	The revised AASB 101: Presentation of Financial Statements issued in September 2007 requires the presentation of a statement of comprehensive income.	1.1.2009	1.7.2009
AASB 101	AASB 101 Presentation of Financial Statements	As above	1.1.2009	1.7.2009

14. Branch Details

The registered office and principal place of the union is;

Australian Nursing Federation
260 Pier Street
Perth, WA 6000

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2009

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 2009.

1. Principal Activities

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. Review of Activities

The results of those activities were the delivery of services consistent with the objects of the organisation and a surplus of \$ 472,601. There were no significant changes to the Branch's financial affairs during the year.

A review of the operations of the Branch during the financial year and the result of these operations are as follows:

Total revenue increased by 23.96% and expenses increased by 16.64%. This resulted in net surplus of \$144,491 compared to net surplus of \$ 104,095 in the prior year.

3. Right of members to resign

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. In accordance with Section 174(1) of the Workplace Relations Act a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

4. Superannuation fund trustees

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. Number of members

The number of members of the Branch at the end of the financial year amounted to 17,999. The register of members of the Branch was maintained in accordance with the RAO.

6. Employees of the Branch

The Branch has no employees. 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 (ANF IUWP) or elected officers of the Branch.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2009

Operating Report (continued)

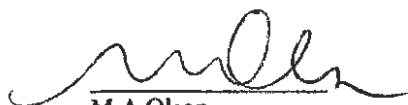
7. Committee of Management

The names of Committee of Management in office at any time during or since the year are:

Mark Olson	Kerry Leipold	24 October 2008 to 30 June 2009
Trish Fowler	Janet Allen	30 November 2008 to 30 June 2009
Di Pember		
Jo Briggs		
Lisa Gatzonis		
Michael Clancy		
Samuel Cook-Barron		
Treena Evans		
Ann-Marie Linder		
Vickie Merritt		
Loreta Murphy		
Karen Roan		
Elizabeth Waters		
Jodie Murray		
Sally Wearne		
Dean Casey		
Elaine Daniels		
Mohsin Husain		
Dorothy Marie		
Lisa Natoli		
Mark Rogers		
Lynette Tutt		

Members of the Committee of Management have been in office since the start of the financial year to the date of this report unless otherwise stated.

Signed in accordance with a resolution of Branch Council:



M A Olson
Branch Secretary

Perth

Dated

29/11/14



Patricia Fowler
President

Perth

Dated

28/11/14

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

BRANCH COUNCIL'S STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

That the Branch Council authorises the Branch Secretary and President to sign the following statements on behalf of the WA Branch Council.

Branch Council's Statement

On the 28th November 2014, 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 2009.

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

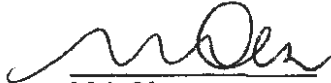
1. The financial report and notes comply with the Accounting Standards (including the Australian Accounting Interpretations), other authoritative pronouncements of the Australian Accounting Standards Board and other mandatory reporting requirements;
2. The financial report and notes comply with the reporting guidelines of the Industrial Registrar;
3. The financial report and notes give a true and fair view of the financial performance, financial position and cash flow statement of the Branch for the financial year ended 30 June 2009;
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 2009 and since the end of the financial year:
 - a. meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the Branch; and
 - b. the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch, except for the following:
 - i. the capitation fees have been paid by the ANF IUWP
 - ii. the Branch does not have a separate bank account
 - iii. Under section 73.3 of the Branch Rules "Copies of an audited balance sheet and statements of receipts and expenditure of the Branch shall be presented to the Branch Council at least once per year".
 - 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 with the exception to the matters specified in point 5 (b) of the Statement; 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 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.

AUSTRALIAN NURSING FEDERATION
(WESTERN AUSTRALIAN BRANCH)

BRANCH COUNCIL'S STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

Branch Council's Statement - continued

For the Branch Council
Signature:

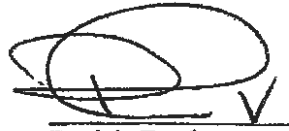


M A Olson
Branch Secretary

Perth

Dated

29/11/14



Patricia Fowler
President

Perth

Dated

28/11/14