



**Australian Government**  
**Australian Industrial Registry**

Level 5  
11 Exhibition Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9655 0410

Dr. P. Collignon  
President  
Australian Capital Territory Branch  
Australian Salaried Medical Officers Federation  
Suite 46, Level 3  
330 Wattle Street  
ULTIMO NSW 2007

Dear Dr Collignon,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)  
Financial Reports for years ended 31 December 2007 – FR 2007/615**

Thank you for forwarding the operating report in relation to the financial reports of the Australian Capital Territory Branch of the Australian Salaried Medical Officers Federation for the year ended 31 December 2007; this has been placed with the documents previously lodged

The financial reports have now been filed.

I direct your attention to the following comment concerning the operating report. Please note that this matter is advised for assistance in the future preparation of financial reports. No further action is required in respect of the subject documents.

**Right of members to resign**

Subsection 254(2)(c) of Schedule 1 requires the operating report to “give details” of the right of members to resign from the reporting unit under section 174. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that not all of the resignation rule was accurately reproduced.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell  
Statutory Services Branch

29 August 2008

Operating report ASMOF ACT

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION  
AUSTRALIAN CAPITAL TERRITORY BRANCH

OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2007

Principal Activities:

The principal activities of the Branch during the financial year were to:

- improve and protect the salaries and conditions of employment of our members;
- represent our members in approaches to and discussions with their employer;
- negotiate collective a which improve the conditions of employment of our members;
- enforce existing industrial agreements on behalf of our members; and
- promote industrial peace through conciliation and arbitration.

Results of Principal Activities:

The Branch's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members all of whom are covered by a collective agreement.

Significant Changes in the Nature of Principal Activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Significant Changes in the Branch's Financial Affairs

No matters or Circumstances arose during the reporting year, which significantly affected the financial affairs of the Branch.

Manner of Resignations – s245(2)

Members may resign from the Branch in accordance with Rule 11, which reads as follows:

“A member may resign from membership by written notice addressed and delivered to the Branch Secretary. Resignation from membership, takes effect:

- (i) where the member ceases to be eligible to become a member of the Federation:
- (a) on the day on which the notice is received by the Federation; or
  - (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member.

Which ever is later ,or

- (ii) in any case:

- (a) at the end of 2 weeks after the notice is received by the Federation, or
- (b) on the day specified in the notice;

which ever is later.

Any dues not paid by a former member of the Federation may be, sued for and recovered, in a court of competent jurisdiction, as a debt to the Federation. In special circumstances, the Federal Council may accept the resignation of a member and release the member from any or all outstanding obligations to the Federation.

A notice delivered to the person mentioned in sub-rule (i) shall be taken to have been received by the Federation when it was delivered.

A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub-rule (i).

A resignation from membership of the Federation is valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the Federation that the resignation has been accepted.

In special circumstances the Federal council may by resolution accept the resignation of a member and release the member from any or all outstanding obligations to the Federation, notwithstanding that the provisions of these Rules have not been complied with.”

#### Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme

No Officer of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme.

#### Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Financial Members was 142.

#### Number of Employees

There were no employees of the Branch.

Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

Branch President: Dr Peter Collignon

Vice President: Vacant

Secretary: Dr Mark Hurwitz

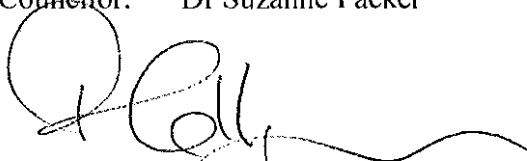
Treasurer: Dr Ian Jeffery

Branch Councilor: Dr Suzanne Packer

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



President ACT Branch

August 18th 2008



**Australian Government**  
**Australian Industrial Registry**

Level 5  
11 Exhibition Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9655 0410

Dr. P. Collignon  
President  
Australian Capital Territory Branch  
Australian Salaried Medical Officers Federation  
PO Box 560  
CURTIN ACT 2605

Dear Dr Collignon,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)  
Financial Reports for years ended 31 December 2007 – FR 2007/615**

Receipt is acknowledged of the financial reports of the Australian Capital Territory Branch of the Australian Salaried Medical Officers Federation for year ended 31 December 2007. The documents were lodged in the Industrial Registry on 17 June 2008.

I direct your attention to the following comment concerning the above reports and the financial reporting obligations under Schedule 1.

**Operating report**

The financial documents lodged did not contain an operating report. The Committee of Management must as soon as practicable after the end of each financial year cause an operating report to be prepared in relation to the financial year - refer section 254 of Schedule 1.

In order to comply with its financial reporting obligations the Branch is requested to arrange for the Committee of Management to prepare an Operating Report addressing the required information for lodgement in the Industrial Registry as soon as possible. The organisation is obliged to also provide a copy to its members. You can however, undertake to do this after lodging a copy of the Operating Report in the Industrial Registry. Please note that the financial documents will not be filed until the operating report has been lodged in the Industrial Registry.

It should be noted that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1 and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations.

**Electronic Lodgment**

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at [www.airc.gov.au](http://www.airc.gov.au). Alternatively, you may send an email with the documents attached to [riateam3@air.gov.au](mailto:riateam3@air.gov.au)

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell  
Statutory Services Branch

3 July 2008

12 June  
2008 *DS*

The Industrial Registrar  
Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3000



Dear Industrial Registrar

**Australian Salaried Medical Officers' Federation (ACT Branch) Financial Reports y/e 31 December 2007**

Please find attached:

1. Financial reports for year ending 31 December 2007;
2. President's Certificate;
3. Details of trustees of superannuation entities; and,
4. Statement of Particulars of Loans, Grants and Donations

Yours sincerely

A handwritten signature in black ink, appearing to read "Peter Collignon". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

**Dr Peter Collignon,  
President**

**WORKPLACE RELATIONS ACT, 1996**

**Australian Salaried Medical Officers' Federation ACT Branch**

**Certificate pursuant to Section 268 of Schedule 1B *Workplace Relations Act 1996***

I, Dr Peter Collignon, President of the Australian Salaried Medical Officers' Federation, ACT Branch, certify:

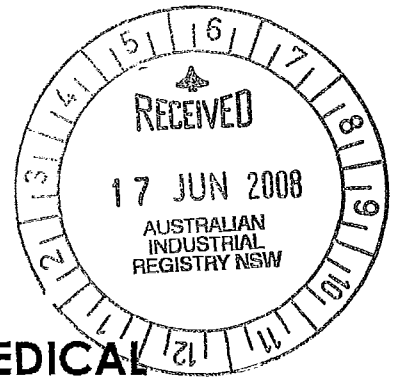
- That the documents lodged herewith are copies of the full report referred to in s 268 of the RAO Schedule; and
- That the full report was provided to members on May 27<sup>th</sup>, 2008 and
- That the full report was presented to a meeting of the committee of management of the Branch on May 23<sup>rd</sup> 2008 in accordance with section 266 of the RAO Schedule.

Signature:



Date: June 2<sup>nd</sup> 2008





**AUSTRALIAN SALARIED MEDICAL  
OFFICERS' FEDERATION (ACT)**

ABN 80 383 854 756

**AUDITED FINANCIAL STATEMENTS  
FOR YEAR ENDED  
31 DECEMBER 2007**

## **AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)**

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Auditor's Report

Statement of Financial Performance

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION**

**(ACT BRANCH)**

**COMMITTEE OF MANAGEMENT'S STATEMENT**

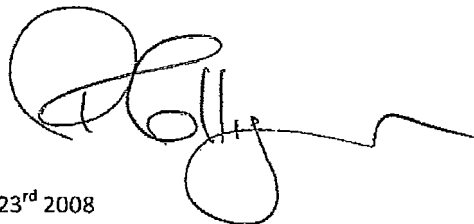
On behalf of the Committee and in accordance with a resolution passed by the Committee, I, the undersigned, hereby declare that: -

- b) the financial statements and notes comply with the Australian Accounting Standards;
- c) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- d) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- e) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- f) during the financial year to which GPFR relates and since the end of that year:
  - (i) meetings of the committee of the management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a manner consistent with each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of a reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- g) In relation to the recovery of wages activity:
  - (i) There has been no such activity undertaken by the reporting committee.

Dated: June 2<sup>nd</sup> 2008

Peter Collignon, President

Date resolution passed: May 23<sup>rd</sup> 2008



**BEVERLY ALLEY** JP PNA  
ABN 29 922 798 584  
PROFESSIONAL NATIONAL ACCOUNTANT

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)**

**Independent audit report to the members of the  
Australian Salaried Medical Officers' Federation (ACT)**

**Scope**

I have audited the financial report of Australian Salaried Medical Officers' Federation (ACT) (the "Association") for the financial year ended 31 December 2007 being a general purpose financial report consisting of the statement of financial position, statement of financial performance, statement of cash flows and the accompanying notes to the financial statements. The Association's Committee members are responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Association.

My audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My 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 whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia, so as to present a view which is consistent with my understanding of the Association's financial position and performance, as represented by the results of its operations and cash flows.

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

**Audit Opinion**

In my opinion the general purpose financial report of Australian Salaried Medical Officers Federation (ACT) presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.

**BAlley**

Beverly Alley JP PNA  
PO Box 3693  
Weston Creek ACT 2611  
Date: 22 May 2008

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007 \$	2006 \$
<b>RECEIPTS</b>		
Members Contributions	94,318.90	91,278.15
Interest Received	<u>6,247.43</u>	<u>1,992.50</u>
<b>Total Receipts</b>	<b><u>100,566.33</u></b>	<b><u>93,270.65</u></b>
<b>PAYMENTS</b>		
AMA Consultant Fees	12,727.28	38,660.02
ASMOF NSW	29,720.59	
Bank Fees and Charges	166.15	168.20
Capitation Fees ASMOF	3,921.82	3,958.18
RMO Association	4,389.00	--
TLC Affiliation Fees		1,319.51
Mileage Allowance		190.40
Office Bearer Allowances	7,500.00	15,000.00
Parking		4.50
Sundry consultant's expenses	122.00	747.67
Sundry Expenses	<u>1,518.16</u>	<u>936.72</u>
<b>Total Payments</b>	<b><u>60,065.00</u></b>	<b><u>60,985.20</u></b>
<b>Excess Receipts / Expenses for the year</b>	<b><u>\$40,501.33</u></b>	<b><u>\$32,285.45</u></b>

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2007**

	2007 \$	2006 \$
<b>CURRENT ASSETS</b>		
Cash at Bank Cheque Account	142,820.31	116,804.16
Cash Management Account	17,345.00	17,222.60
Term Deposit	52,716.09	47,639.33
AMA Refund	<u>14,000.00</u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<b><u>226,881.40</u></b>	<b><u>181,666.09</u></b>
 <b>CURRENT LIABILITIES</b>		
<b>Tax Liabilities</b>		
GST Payable	8,634.27	3,733.29
Amounts withheld from office bearer allowances	11,069.25	11,256.25
<b>Accrued Liabilities</b>		
Office Bearer Allowances	<u>10,000.00</u>	<u>10,000.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>29,703.52</u></b>	<b><u>24,989.54</u></b>
 <b>NET ASSETS</b>	 <b><u>\$197,177.88</u></b>	 <b><u>\$156,676.55</u></b>
 <b>MEMBERS' EQUITY</b>		
Accumulated Funds	<b><u>\$197,177.88</u></b>	<b><u>\$156,676.55</u></b>

## AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

### Notes to the Financial Statements for year ended 31 December 2007

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### a) Basis of Accounting

These accounts are a general purpose financial report which has been prepared in accordance with applicable Accounting Standards and disclosures required by the Workplace Relations Act 1996.

The financial report has been prepared on a cash basis of accounting including the historical cost convention and the going concern assumption.

##### b) Cash

Cash on hand and in banks and short term deposits are stated at the lower of cost and net realizable value.

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks, and money market investments readily convertible to cash within 2 working days, net of outstanding bank overdrafts.

##### c) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured.

##### *Interest*

Control of a right to receive consideration for the provision of, or investment in, assets has been attained.

##### a) Income Tax

The Australian Salaried Medical Officers' Federation (ACT) is exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997

##### *Goods and Services Tax (GST)*

Revenues, expenses and assets are recognized net of the amount of GST except:

- Where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority are classified as operating cash flows.

## AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

Notes to the Financial Statements – 31 December 2007 Cont'd

### 2. 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 which reads 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 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 sub-section (1).

### 3. RETAINED SURPLUS

	2007	2006
Balance at the beginning of the year	156,676	124,391
Net surplus (deficit)	<u>40,501</u>	<u>32,285</u>
Balance at end of year	<u>\$197,177</u>	<u>\$156,676</u>

### 4. STATEMENT OF CASH FLOWS

a) Reconciliation of the operating profit after Tax to the net cash flows from operations		
Operating surplus (deficit) after tax	40,501	32,285
<b>Changes in assets and liabilities</b>		
Goods and Services Tax (net)	<u>4,714</u>	<u>(2,901)</u>
Net cash flow from (used in) operating activities	<u>\$45,215</u>	<u>\$29,384</u>
b) Reconciliation of cash		
Cash balance comprises:		
- General Cheque Account	142,820.31	116,804.16
- Cash Management Account	17,345.00	17,222.60
- AMA Refund	14,000.00	
- Term Deposit	<u>52,716.09</u>	<u>47,639.33</u>
Closing cash balance	<u>\$226,881.40</u>	<u>\$181,666.09</u>



## AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

### Notes to the Financial Statements – 31 December 2007 Cont'd

#### 5. RELATED PARTY DISCLOSURES

The management Committee of the Australian Salaried Medical Officers' Federation (ACT) during the financial year comprised:  
Dr Peter Collignon (President)  
Dr Mark Hurwitz (Secretary)  
Dr Ian Jeffery (Treasurer)

#### 6. REMUNERATION OF COMMITTEE MEMBERS

	2007	2006
Amounts received or due and receivable by the Councilors of the Australian Salaried Medical Officers' Federation (ACT)	<u>\$7,500</u>	<u>\$15,000</u>

#### 7. SUBSEQUENT EVENTS

There have been no significant events which have occurred subsequent to 31 December 2007.

#### 8. SEGMENT NOTE

The Australian Salaried Medical Officers' Federation (ACT) operates in one business segment being the provision of services to its members employed by the ACT government and in one geographical segment being within Australia.

## AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

### Statement of Cash Flows for the Year Ended 31 December 2007

	2007	2006
Cash Flow from Operating Activities		
Receipts from Members	94,318.90	91,278.15
Payments to suppliers and committee	(55,351.02)	(63,886.26)
Interest Received	<u>6,247.43</u>	<u>1,992.50</u>
Net Cash provided by (used in) operating activities	45,215.31	29,384.39
Add opening cash brought forward	<u>181,666.09</u>	<u>152,281.70</u>
Cash at the end of the year	<u>\$226,881.40</u>	<u>\$181,666.09</u>