



FAIR WORK  
AUSTRALIA

21 January 2011

Dr Peter Collignon  
President  
Australian Salaried Medical Officers Federation, Australian Capital Territory Branch

email: [asmof.act@ama-act.com.au](mailto:asmof.act@ama-act.com.au)

Dear Dr Collignon

**Re: Financial Report for the Australian Salaried Medical Officers Federation, Australian Capital Territory Branch for year ended 31 December 2009 – FR2009/10306**

I acknowledge receipt of the financial report for the Australian Salaried Medical Officers Federation, Australian Capital Territory Branch (the Branch) for the year ended 31 December 2009. The report was lodged with Fair Work Australia on 26 October 2010. I also acknowledge a revised Audit Report and Committee of Management statement lodged on 23 November 2010 and 19 January 2011 respectively.

The 2008 Report was filed notwithstanding a number of deficiencies.

I have included the 2008 correspondence for your reference and I would ask that in preparing future reports the Branch takes into consideration the comments given to the Branch in the filing correspondence.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

The financial report has now been filed.

**Committee of Management Statement**

The financial report included a 'Committee of Management certificate' containing resolutions made by the Committee of Management (the Committee) dated 5 March 2010. The Committee of Management certificate addressed some of the requirements contained in items 25 and 26 of the Reporting Guidelines of the General Manager (the Guidelines) and contained section references used in superseded legislation.

A reporting unit is required to prepare a Committee of Management Statement (item 24) containing declarations by the Committee in relation to the general purpose financial statement. These declarations are contained in item 25 and the Committee of Management Statement must be made in accordance with such resolution, passed by the Committee in relation to the matters requiring declaration, specify the date of passage of the resolution, be signed by a designated officer and be dated as at the date the designated officer signs the Statement.

For future reports the Branch is to prepare a Committee of Management Statement, as required by the Guidelines. I have attached a template Committee of Management Statement which the Branch may wish to use.

## Notes to the financial statements

Membership subscriptions to be reported on an accrual basis

Note 1(a) of the notes to the financial statements of the Branch disclose that ‘the financial report has been prepared on a cash basis of accounting including the historical cost convention and the going concern assumption’. Section 253 of the *Fair Work (Registered Organisations) Act 2009* (the Act) requires that ‘. . . a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards . . .’. Paragraph 27 of the Australian Accounting Standard 101 states that ‘an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting’. In future years the General Purpose Financial Report (GPFR) should be prepared on an accrual basis as directed by section 253 of the Act and the relevant Australian Accounting Standard (AASB 101(27)).

Notice under Section 272(5) of the Act

As you are aware, the Notes to the GPFR are required to include a notice drawing attention to the fact that information that is prescribed by the *Fair Work (Registered Organisations) Regulations 2009* (the Regulations) is available to members on request.

The wording of section 272(5) of the Act is as follows (emphasis added):

*‘(5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section **and setting out those subsections.**’*

Would you please ensure in future that the Notes contain this extract of the Act, word for word:

*‘272 Information to be provided to members or General Manager*

*(1) A member of a reporting unit, or the General Manager, 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: This subsection is a civil penalty provision (see section 305).’*

## Audit Report

Auditor’s Qualification

It is not clear from the Report whether or not the Auditor is an approved Auditor. In this regard I draw your attention to the definitions of approved auditor in regulation 4 of the Regulations. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

## Operating Report

Membership of Committee of Management

The operating report contained a list of office holders as at the beginning of the financial year. Please note the operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position – refer to regulation 159(c) of the Regulations.

Trustee of superannuation entity

The Operating Report states that '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'.

Subsection 254(2)(d) of Act requires details of any *officer or member* of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme to be provided in the operating report 'where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation'.

If no officers or members of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy the subsection 254(2)(d) is:

'No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.'

### **Timing of Financial Documents - Distribution to members and lodgement of documents with Fair Work Australia**

[Section 265\(5\)\(a\)](#) of the Act requires the full report to be presented to a general meeting of members within 6 months of the end of the financial year. The full report was not presented to a meeting of members until 29 September 2010? In future years please ensure that the report is presented to a meeting within six months of the end of the financial year.

Also, [section 268](#) of the Act requires the Branch to lodge its financial documents with Fair Work Australia (FWA) within 14 days of the date of the General Meeting of Members at which they were presented (that is, 26 October 2010). The documents were not lodged with FWA until date. In future years please ensure that financial reports is lodged with FWA within 3 months of the end of the financial year.

### **Fair Work (Registered Organisations) Act 2009**

Reference to Schedule 1 of the *Workplace Relations Act 1996* or the *Workplace Relations Act 1996*, should properly refer to *Fair Work (Registered Organisations) Act 2009*.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely



Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

## Committee Of Management Statement

On \_\_\_\_/\_\_\_\_/\_\_\_\_ [date of meeting] the Committee of Management of \_\_\_\_\_  
[name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of  
the reporting unit for the financial year ended \_\_\_\_/\_\_\_\_/\_\_\_\_ [date]:

The Committee of Management 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 reporting unit for the financial year to which they relate;
- (d) 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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held\* in accordance with the rules of the organisation including the rules of a 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 a branch concerned; and
  - (iii) the financial records of the reporting unit have been\* kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 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 reporting unit 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 Fair Work (Registered Organisations) Act 2009 has been\* furnished to the member or the General Manager; and
  - (vi) there has been\* compliance with any order for inspection of financial records made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.

*[Add the following if any recovery of wages activity has been undertaken during the financial year]*

- # (f) in relation to recovery of wages activity:
  - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the General Manager; and
  - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the Fair Work (Registered Organisations) Act 2009 all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
  - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
  - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: \_\_\_\_\_ *[name of designated officer per section 243 of the Fair Work (Registered Organisations) Act 2009]*

Title of Office held:

Signature:

Date:

\* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

# *Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009 during the period."*



FAIR WORK  
AUSTRALIA

19 April 2010

Mr Peter Collignon  
Secretary  
Australian Salaried Medical Officers Federation, Australian Capital Territory Branch  
email: [asmof.act@ama-act.com.au](mailto:asmof.act@ama-act.com.au)

Dear Mr Collignon

**Re: Financial Report for the Australian Salaried Medical Officers Federation, Australian Capital Territory Branch for year ended 31 December 2008 – FR2008/630**

I acknowledge receipt of the financial report for the Australian Salaried Medical Officers Federation, Australian Capital Territory Branch (the Branch) for the year ended 31 December 2008. The report was lodged with Fair Work Australia on 9 March 2010.

In the course of my examination of the documents I have identified a number of instances of non-compliance with the relevant legislative requirements. I have elaborated on these in an attachment to this letter.

Notwithstanding these deficiencies on this occasion I intend filing the report. However, you should be aware the General Manager attaches importance on reporting units both fully satisfying their obligations under the Act and to those obligations being discharged within the requisite timeframes. You should ensure that future financial reports fully satisfy these obligations.

In the event future reports do not fully comply with the legislative requirements in the Fair Work (Registered Organisations) Act 2009 (the Act) then the report will not be filed. Moreover the reporting unit will be required to repeat those aspects that do not comply.

The financial report has now been filed.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan  
Tribunal Services and Organisations  
Fair Work Australia  
Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

## **Committee of Management Statement**

The financial report included a "Committee of Management certificate" containing resolutions made by the Committee of Management (the Committee) dated 5 February 2010. The Committee of Management certificate addressed some of the requirements contained in items 25 and 26 of the Reporting Guidelines of the General Manager (the Guidelines) and contained section references used in superseded legislation.

A reporting unit is required to prepare a Committee of Management Statement (item 24) containing declarations by the Committee in relation to the general purpose financial statement. These declarations are contained in item 25 and the Committee of Management Statement must be made in accordance with such resolution, passed by the Committee in relation to the matters requiring declaration, specify the date of passage of the resolution, be signed by a designated officer and be dated as at the date the designated officer signs the Statement.

For future reports the Branch is to prepare a Committee of Management Statement, as required by the Guidelines. I have attached a template Committee of Management Statement which the Branch may wish to use.

## **Timescale Requirements**

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in Fair Work Australia within certain timescale requirements. For your assistance I have attached a diagrammatic summary of the financial reporting process and time-limits.

In preparation of the Audit Report the Branch is required to provide the Auditor with the Operating Report, the financial statements and notes and the Committee of Management Statement, containing resolutions of the Committee as required by the Guidelines in order to properly form an opinion. If the Committee of Management statement does not include all of the required resolutions the Auditor cannot form an opinion as required under the Act.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to a meeting of the committee of management, then the documents must be provided within 5 months of the end of the financial year.

The full report, accompanied by a Designated Officer's Certificate, must be lodged with Fair Work Australia within 14 days of its presentation to an appropriate meeting.

From the information available it is apparent from the documentation lodged the sequence of events is not in keeping with the legislative requirements. Specifically I note that the:

- Auditor's Report dated 8 December 2009
- Committee of Management Certificate dated 5 February 2010
- Operating Report dated 9 March 2010
- full report was supplied to members on 11 February 2010
- full report was presented to a general meeting of members on 5 March 2010.

## **Audit Report**

### *Auditor's Qualification*

It is not clear from the Report whether or not the Auditor is an approved Auditor. In this regard I draw your attention to the definitions of approved auditor in regulation 4 of the Fair Work (Registered Organisations) Regulations 2009 (the Regulations). In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

### **Designated Officer's certificate**

The Designated Officer's certificate was dated 10 March 2010 although the full report was lodged on 9 March 2010. Could the Branch ensure that future Designated Officer's certificates are correctly dated.

### **Operating Report**

#### *Membership of Committee of Management*

The operating report contained a list of office holders as at the beginning of the financial year. Please note the operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position – refer to regulation 159(c) of the Regulations.

### **Fair Work (Registered Organisations) Act 2009**

Reference to Schedule 1 of the Workplace Relations Act 1996, should properly refer to Fair Work (Registered Organisations) Act 2009.




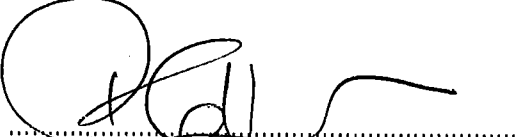
**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Mark Hurwitz and Peter Collignon, being two members of the Committee of the Australian Salaried Medical Officers' Federation (ACT), do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- I. In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2009.
- II. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2009 in accordance with the rules of the organisation.
- III. To the knowledge of any member of the Committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274(2) of the Act), or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available to members of the organisation in accordance with the Workplace Relations Act 1996, the Regulations, thereto or the rules of the organisation.
- IV. The organisation has complied with subsection 279 (1) and 279 (6) of the Act in relation to the financial accounts in respect of the year ended 31 December 2009.

  
.....  
Mark Hurwitz

  
.....  
Peter Collignon

Date:..... 5<sup>th</sup> March 2010 .....

# **KATHLEEN AMMON** PNA

ABN 19 137 227 400

## **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 2009 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.



Kathleen Ammon PNA  
22 Beasley Street  
Pearce ACT 2607  
Date: 8 June 2010

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

**ABN 80 383 854 756**

**AUDITED FINANCIAL STATEMENTS  
FOR YEAR ENDED  
31 DECEMBER 2009**

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

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

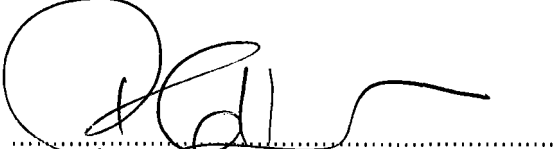
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, Mark Hurwitz and Peter Collignon, being two members of the Committee of the Australian Salaried Medical Officers' Federation (ACT), do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:-

- I. In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2009.
- II. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2009 in accordance with the rules of the organisation.
- III. To the knowledge of any member of the Committee, there have not been, during the financial year to which the accounts relates, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274(2) of the Act), or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available to members of the organisation in accordance with the Workplace Relations Act 1996, the Regulations, thereto or the rules of the organisation.
- IV. The organisation has complied with subsection 279 (1) and 279 (6) of the Act in relation to the financial accounts in respect of the year ended 31 December 2009.



.....  
Mark Hurwitz



.....  
Peter Collignon

Date:.....

# **KATHLEEN AMMON** PNA

ABN 19 137 227 400

## **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 2009 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.

Kathleen Ammon PNA  
22 Beasley Street  
Pearce ACT 2607  
Date: 8 June 2010

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2009**

	2009 \$	2008 \$
<b>RECEIPTS</b>		
Members Contributions	104,598.69	95,083.80
Interest Received	<u>5,674.22</u>	<u>2,224.47</u>
<b>Total Receipts</b>	<b><u>110,272.91</u></b>	<b><u>97,308.27</u></b>
<b>PAYMENTS</b>		
Accountancy and Audit Fees		3,150.00
ASMOF NSW	23,653.46	23,755.00
Bank Fees and Charges	201.60	181.00
Capitation Fees ASMOF	5,760.00	8,716.36
RMO Association	8,255.00	1,617.00
Office Bearer Allowances	8,750.00	23,760.00
Sundry consultant's expenses	67,680.50	35,435.23
Sundry Expenses	2,887.15	1,540.00
Unions ACT	<u>663.46</u>	<u>664.73</u>
<b>Total Payments</b>	<b><u>117,851.17</u></b>	<b><u>98,819.32</u></b>
<b>Excess Receipts / (Expenses) for the year</b>	<b><u>(\$7,578.26)</u></b>	<b><u>(\$1,511.05)</u></b>

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

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2009**

	2009 \$	2008 \$
<b>CURRENT ASSETS</b>		
Cash at Bank Cheque Account	33,506.41	50,187.34
Cash Management Account	80,381.70	78,890.02
Term Deposit	106,851.25	102,728.71
Sundry Funds	<u>.00</u>	<u>(9,792.00)</u>
<b>TOTAL ASSETS</b>	<b><u>220,739.36</u></b>	<b><u>222,014.07</u></b>
 <b>CURRENT LIABILITIES</b>		
<b>Tax Liabilities</b>		
GST Payable	4,977.04	4,743.49
Amounts withheld from office bearer allowances	7,881.75	11,603.75
<b>Accrued Liabilities</b>		
Office Bearer Allowances	<u>.00</u>	<u>10,000.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>12,858.79</u></b>	<b><u>26,347.24</u></b>
 <b>NET ASSETS</b>	<b><u>\$207,880.57</u></b>	<b><u>\$195,666.83</u></b>
 <b>MEMBERS' EQUITY</b>		
Accumulated Funds	<b><u>\$207,880.57</u></b>	<b><u>\$195,666.83</u></b>



# AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

## Notes to the Financial Statements for year ended 31 December 2009

### 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 2009 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	2009	2008
Balance at the beginning of the year	195,666	197,177
Balance sheet adjustments	19,792	
Net surplus (deficit)	<u>(7,578)</u>	<u>(1,511)</u>
Balance at end of year	<u>\$207,880</u>	<u>\$195,666</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	(7,578)	(1,511)
	<b>Changes in</b>		
	GST and PAYG withholding (net)	<u>(3,488)</u>	<u>(3,356)</u>
	Net cash flow from (used in) operating activities	<u>(\$11,066)</u>	<u>(\$4,867)</u>
b)	Reconciliation of cash		
	Cash balance comprises:		
	- General Cheque Account	33,506.41	50,187.34
	- Cash Management Account	80,381.70	78,890.02
	- Sundry Funds		(9,792.00)
	- Term Deposit	<u>106,851.25</u>	<u>102,728.71</u>
	Closing cash balance	<u>\$220,739.36</u>	<u>\$222,014.07</u>

## AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION (ACT)

### Notes to the Financial Statements – 31 December 2009 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 Lavinia Hallam (Treasurer)

#### 6. REMUNERATION OF COMMITTEE MEMBERS

	2009	2008
Amounts received or due and receivable by the Councilors of the Australian Salaried Medical Officers' Federation (ACT)	<u>\$8,750</u>	<u>\$23,760</u>

#### 7. SUBSEQUENT EVENTS

There have been no significant events which have occurred subsequent to 31 December 2009.

#### 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 2009

	2009	2008
Cash Flow from Operating Activities		
Receipts from Members	104,598.69	95,083.80
Payments to suppliers and committee	(121,339.62)	(102,175.60)
Interest Received	<u>5,674.22</u>	<u>2,224.47</u>
Net Cash provided by (used in) operating activities	(11,066.71)	(4,867.33)
Add sundry funds adjustment	9,792.00	
Add opening cash brought forward	<u>222,014.07</u>	<u>226,881.40</u>
Cash at the end of the year	<u>\$220,739.36</u>	<u>\$222,014.07</u>

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION  
AUSTRALIAN CAPITAL TERRITORY BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2008**

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 agreement to 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 158.

#### 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 Lavinia Hallam  
Branch Councilor: Dr Suzanne Packer

A handwritten signature in black ink, appearing to read 'P. Collignon', with a long horizontal flourish extending to the right.

Name: PETER COLLIGNON

Title: PRESIDENT ACT BRANCH ASMOF

Date: 30<sup>th</sup> September 2010



Australian Salaried Medical Officer's Federation  
Australian Capital Territory Branch

c/- Infectious Diseases Unit, The Canberra Hospital  
PO Box 5010 Garran ACT 2605  
ABN: 80 383 854 756  
Phone: 02 6244 2105. Fax: 02 6244 4646

**PRESIDENT**  
Dr Peter Collignon  
(02) 6244 2105

**SECRETARY:**  
Dr Mark Hurwitz  
(02) 6244 2066

**TREASURER:**  
Dr Lavinia Hallam  
(02) 6244 2909

**SMOF - ACT Branch Designated Officer's Certificate or other Authorised Officer<sup>1</sup>**

s268 Fair Work (Registered Organisations) Act 2009

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

- that the documents lodged herewith are copies of the full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report, was provided to members on 27<sup>th</sup> August 2010; and
- that the full report was presented to a general meeting of members of the reporting unit on 29<sup>th</sup> September 2010 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature

Date: 30<sup>th</sup> September