



17 December 2018

Ms Elizabeth Mohle
Secretary, Queensland Branch
Australian Nursing and Midwifery Federation

Dear Ms Mohle

Re: – Financial reporting – Australian Nursing and Midwifery Federation, Queensland Branch - for year ending 30 June 2018 (FR2018/258)

I acknowledge receipt of the financial report of the Queensland Branch of the Australian Nursing and Midwifery Federation in respect of the year ending 30 June 2018. The documents were lodged with the Registered Organisations Commission ('the ROC') on 23 November 2018.

The financial report has been filed. The financial report was filed based on a primary review. This involved confirming whether the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note the report for year ending 30 June 2019 may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged. However, I make the following comments to assist when preparing the next report.

Nil activity disclosures

Item 21 of the reporting guidelines (RGs) states that if any activity described within items 10-20 has not occurred in the reporting period, a statement to this effect¹ must be included either in the financial statements, the notes or in an officer's declaration statement. There was no nil activity information in relation to the following prescribed RG categories:

- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay a penalty imposed under the RO Act or the Fair Work Act 2009
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions

¹ Or itemised nil balance, as per the model financial statements

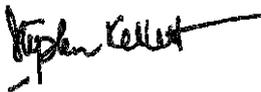
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a liability for employee benefits (provisions) for holders of offices
- have a liability for employee benefits (provisions) for employees (other than holders of offices)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- make a payment to a former related party of the reporting unit

Please ensure nil activity disclosures are made as appropriate in accordance with the reporting guidelines.

Reporting Requirements

The ROC website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the s.253 reporting guidelines and a model set of financial statements. The ROC recommends that reporting units use these model financial statements to assist in complying with the RO Act, the s.253 Reporting Guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

Yours faithfully



Stephen Kellett
Financial Reporting
Registered Organisations Commission

**Australian Nursing and Midwifery Federation
(QNMU Branch)**

30 June 2018

Contents

Independent Audit Report	3
Operating Report	4
Statement under Section 255(2A)	6
Statement Committee of Management	7
Statement of Comprehensive Income	8
Statement of Financial Position	9
Cash Flow Statement	10
Statement of Changes in Equity	11
Notes to and Forming Part of the Financial Statements	12



Tel: +61 7 3237 5999
Fax: +61 7 3221 9227
www.bdo.com.au

Level 10, 12 Creek St
Brisbane QLD 4000
GPO Box 457 Brisbane QLD 4001
Australia

INDEPENDENT AUDITOR'S REPORT

To the members of Australian Nursing & Midwifery Federation (QNMU Branch)

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Australian Nursing & Midwifery Federation (QNMU Branch) (the reporting unit), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, the Committee of Management Statement and the subsection 255(2A) report.

In our opinion the accompanying financial report of Australian Nursing & Midwifery Federation (QNMU Branch), presents fairly, in all material respects the reporting unit's financial position as at 30 June 2018 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and any other requirement imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the reporting unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the reporting unit's operating report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the Financial Report

The Committee of Management of the reporting unit are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.



- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during our audit.

This description forms part of our auditor's report.

Declaration by the auditor

BDO Audit Pty Ltd

T R Mann
Director

Brisbane, 19 October 2018

Registration number (as registered by the RO Commissioner under the Act): AA2017/48

INDEPENDENT AUDIT REPORT

AUSTRALIAN NURSING AND MIDWIFERY FEDERATION (QNMU BRANCH)

OPERATING REPORT

For Year Period 30 June 2018

Review of principal activities and any significant changes during the year

The principal activities of the Branch during the reporting period were to provide industrial and professional services to the members, consistent with the objects of the Federation, and particularly the object of protecting and improving the interests of the members.

The Branch's principal activities result in maintaining and improving the wages and conditions of employment of the membership.

There were no significant changes in the nature of the Branch's principal activities and financial affairs during the reporting period.

Right of members to resign

Members may resign from the Branch in accordance with Rule 10, which reads as follows:

10 – TERMINATION OF MEMBERSHIP

10.1 A member shall cease to be a member when;

- (i) He or she is expelled for breach of these Rules; or
- (ii) the period of notice of intention to resign (unless previously withdrawn) has expired; or
- (iii) he or she is unfinancial for a period of more than six months or,
- (iv) being eligible for membership solely because he or she was appointed as an officer of the Federation is no longer so eligible, or
- (v) he or she dies

10.2 (i) A member may resign from membership by written notice addressed and delivered to the Branch Secretary in which he or she is a member.

Officer of the Branch who is a superannuation fund trustee

Elizabeth Ruth Mohle was appointed a Trustee Director of QSuper Superannuation fund number 261041941 from 1st December 2013. She was nominated as a Trustee Director by QNMU.

Number of members

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Branch was 59,580 with 58,023 financial and 1,557 unfinancial members.

Number of Employees

At 30 June 2018, the Branch had no direct employees.

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Branch during the reporting period are:

ANMF (QNMU Branch) Council

President:	<i>Sally – Anne Jones</i>	<i>01.07.17 – 30.06.18</i>
Secretary:	<i>Elizabeth Ruth Mohle</i>	<i>01.07.17 – 30.06.18</i>
Assistant Secretary:	<i>Sandra Jean Eales</i>	<i>01.07.17 – 30.06.18</i>
Vice President:	<i>Lucynda Maskell</i>	<i>01.07.17 – 30.06.18</i>
Executive Members:	<i>Kym Volp</i>	<i>01.07.17 – 30.06.18</i>
	<i>David Lewis</i>	<i>01.07.17 – 30.06.18</i>
	<i>Karen Cooke</i>	<i>01.07.17 – 30.06.18</i>
	<i>Christine Cocks</i>	<i>01.07.17 – 30.06.18</i>

Councillors:

<i>Karen Shepherd</i>	<i>01.07.17 – 30.06.18</i>	<i>Julie Burgess</i>	<i>28.05.18 – 30.06.18</i>
<i>Katy Taggart</i>	<i>01.07.17 - 30.06.18</i>	<i>Dianne Corbett</i>	<i>01.07.17 – 30.06.18</i>
<i>Leanne Jiggins</i>	<i>01.07.17 - 30.06.18</i>	<i>Raquel How</i>	<i>19.01.18 – 30.06.18</i>
<i>Fiona Monk</i>	<i>01.07.17 - 30.06.18</i>	<i>Charmain Wicking</i>	<i>01.07.17 – 30.06.18</i>
<i>Sue Pitman</i>	<i>01.07.17 - 30.06.18</i>	<i>Deborah Watt</i>	<i>01.07.17 – 30.06.18</i>
<i>Christopher Johnson</i>	<i>01.07.17 – 30.06.18</i>	<i>Jean Crabb</i>	<i>01.07.17 – 30.06.18</i>
<i>Melanie Price</i>	<i>01.07.17 – 30.06.18</i>	<i>Dallas Meyers</i>	<i>01.07.17 – 30.06.18</i>
<i>Janelle Taylor</i>	<i>01.07.17 – 30.06.18</i>	<i>Tammy Copley</i>	<i>01.07.17 – 30.06.18</i>
<i>Janet Baillie</i>	<i>01.07.17 – 10.05.18</i>	<i>Shelley Howe</i>	<i>01.07.17 – 30.06.18</i>
<i>Damien Lawson</i>	<i>01.07.17 - 30.06.18</i>	<i>Madeline Heathfield</i>	<i>01.07.17 – 02.12.17</i>



Elizabeth Ruth Mohle
Secretary

19th October 2018

Australian Nursing and Midwifery Federation (QNMU Branch)
Report required under Subsection 255(2A)
For the Period Ended 30 June 2018

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30th June 2018.

Categories of expenditures	2018	2017
	\$	\$
Remuneration and other employment-related costs And expenses – employees	-	-
Advertising	-	-
Operating costs	1,112,283	1,079,360
Donations to political parties	-	-
Legal costs	-	-

Signature of designated officer: 

Name and title of designated officer: Elizabeth Ruth Mohle

AUSTRALIAN NURSING AND MIDWIFERY FEDERATION (QNMU BRANCH)

STATEMENT OF COMMITTEE OF MANAGEMENT

For Year Period 30 June 2018

On 19th October 2018 the Committee of Management of Australian Nursing and Midwifery Federation QNMU Branch (ANMF QNMU Branch) passed the following resolution in relation to the general-purpose financial report (GPFR) of the Branch for the financial year ended 30 June 2018.

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 any other requirements imposed by the reporting guidelines or part 3 of chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- d) There are reasonable grounds to believe the Branch will be able to pay its debts as and when they become due and payable; and
- 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 the branch concerned; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the RO Act; and
 - (iv) where the organisation consists of two or more Branches, the financial records of the Branch have been kept, as far as practicable, in a consistent manner with each of the other Branches of the organisation; and
 - (v) where information has been sought in any request by a member of the Branch or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Registered Organisations Commission under section 273 of the RO Act, there has been compliance.
- f) No revenue has been derived from undertaking recovery of wages activity during the reporting period.

This declaration is made in accordance with a resolution of the Committee of Management.



Sally-Anne Jones

Branch President

Date 19th October 2018



Elizabeth Ruth Mohle

Branch Secretary

Date 19th October 2018

Australian Nursing and Midwifery Federation (QNMU Branch)

Statement of Comprehensive Income

For the Period Ended 30 June 2018

	Note	2018 \$	2017 \$
Revenue			
Membership subscription		-	-
Capitation	3	1,112,283	1,079,360
Grants and Donations		-	-
Revenue from recovery of wages		-	-
Total Revenue		1,112,283	1,079,360
Capitation expense	4	(1,112,283)	(1,058,586)
Biennial Conference Contribution		-	(20,774)
Levies		-	-
Grants and Donations		-	-
Employee expenses		-	-
Affiliation fees		-	-
Legal Costs – Litigation		-	-
Legal Costs - Other		-	-
Bank Charges		-	(95)
(Loss)/Profit before income tax		-	(95)
Income tax expense		-	-
Net loss for the year attributable to the members		-	(95)
Other comprehensive income for the year		-	-
Total comprehensive income for the year attributable to the members		-	(95)

The above Statement should be read in conjunction with the accompanying notes.

Australian Nursing and Midwifery Federation (QNMU Branch)
Statement of Financial Position
As at 30 June 2018

	Note	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents	5	2,710	2,710
Trade and other receivables		-	-
TOTAL CURRENT ASSETS		2,710	2,710
TOTAL ASSETS		2,710	2,710
CURRENT LIABILITIES			
Trade payables		-	-
Other liabilities		-	-
TOTAL CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		-	-
NET ASSETS		2,710	2,710
EQUITY			
Accumulated Funds	7	2,710	2,710
TOTAL EQUITY		2,710	2,710

The above Statement should be read in conjunction with the accompanying notes.

Australian Nursing and Midwifery Federation (QNMU Branch)

Statement of Cash Flows

For The Period Ended 30 June 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts for capitation and members expenses		1,112,283	1,079,360
Payments to ANMF for capitation		(1,112,283)	(1,058,586)
Payment for operating expenses		-	(20,869)
NET CASH PROVIDED BY OPERATING ACTIVITIES	8	-	(95)
Net Decrease in Cash Held		-	(95)
Cash at the Beginning of the Financial Year		2,710	2,805
Cash at the End of the Financial Year		2,710	2,710

The above Statement should be read in conjunction with the accompanying notes.

Australian Nursing and Midwifery Federation (QNMU Branch)
Statement of Changes in Equity
For The Period Ended 30 June 2018

	Note	Accumulated Funds \$	Total \$
Balance at 1st July 2017		2,710	2,805
Net Profit/(Loss) for the year		-	(95)
Balance at 30th June 2018		2,710	2,710
Net Profit/(Loss) for the year		-	-
Balance at 30th June 2018	7	2,710	2,710

The above Statement should be read in conjunction with the accompanying notes.

Index to the Notes of the Financial Statements

Note 1	Summary of Significant Accounting Policies
Note 2	Events after the Reporting Period
Note 3	Revenue
Note 4	Expenses
Note 5	Current Assets
Note 6	Current Liabilities
Note 7	Accumulated Funds
Note 8	Cash Flow
Note 9	Related Party Disclosures
Note 10	Remuneration of Auditors
Note 11	Financial Risk management
Note 12	Section 272 <i>Fair Work (Registered Organisations) Act 2009</i>

Note 1 Summary of significant accounting policies

1.1 Basis of preparation of the financial statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisations) (RO) Act 2009*. For the purpose of preparing the general purpose financial statements, Australian Nursing and Midwifery Federation QNMU Branch (The Branch) is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.2 Comparative amounts

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

1.3 Significant accounting judgements and estimates

There were no accounting assumptions or estimates identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

Future Australian Accounting Standards Requirements

There are no new standards, amendments to standards or interpretations that were issued prior to the sign-off date that are applicable to the future reporting period that are expected to have a future financial impact on the Branch.

1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transaction will flow to the entity.

Donation income is recognised when it is received.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

1.6 Capitation fees and levies

Capitation fees and levies are recognised on an accrual basis and recorded as a revenue and/or expense in the year to which it relates.

1.7 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated statement of financial position.

1.8 Taxation

The Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

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

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

1.9 Going concern

The Branch operates in a going concern basis, with funds from membership subscriptions.

1.10 Going Concern – financial support received

The ANMF QNMU Branch's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit.

1.11 Going Concern financial support provided

The ANMF QNMU Branch has not agreed to provide support to ensure another reporting unit has the ability to continue as a going concern.

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2018, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Branch.

Note 3 Revenue

	2018 \$	2017 \$
Note 3A: Capitation	1,112,283	1,058,586
Note 3B: Biennial Conference Contribution	-	20,774
Note 3C: Levies	-	-
Note 3D: Interest	-	-
Total Revenue	1,112,283	1,079,360

The income disclosed above is derived entirely from the Queensland Nurses and Midwives' Union of Employees (QNMU).

Note 4 Expense

	2018 \$	2017 \$
Capitation Fees	1,112,283	1,058,586
Biennial Conference Contribution	-	20,774
Levies	-	-
Bank Fees	-	95
Total Expense	1,112,283	1,079,455

Note 5 Current Assets

	2018 \$	2017 \$
Note 5A: Cash and cash equivalents	2,710	2,710
Note 5B: Trade and other receivables	-	-
Total Current Assets	2,710	2,710

Note 6 Current Liabilities

	2018 \$	2017 \$
Total current liabilities	-	-

Note 7 Accumulated Funds

	2018 \$	2017 \$
Accumulated funds at the beginning of the year	2,710	2,805
Net profit/(loss) attributable to members of the Branch	-	(95)
Accumulated funds at the end of the year	2,710	2,710

Note 8 Cash Flow

	2018 \$	2017 \$
--	------------	------------

Note 8A: Cash Flow Reconciliation**Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement:****Cash and cash equivalents as per:**

Cash flow statement	2,710	2,805
Balance Sheet	2,710	2,805
<i>Difference</i>	-	-

Reconciliation of profit/(deficit) to net cash from operating activities:

Profit/(deficit) for the year	-	-
-------------------------------	---	---

Adjustments for non-cash items:

— Depreciation	-	-
----------------	---	---

Changes in assets/liabilities:

— (Increase)/decrease in receivables	-	-
— Increase/(decrease) in payables	-	-

Net cash from (used by) operating activities	-	-
--	---	---

Note 9 Related Party Disclosures

Transactions with related and associated parties are on normal commercial terms and conditions, no more favourable than those available to other parties unless otherwise stated.

	2018	2017
	\$	\$
Revenue received from QNMU	1,112,283	1,079,360
Expenses paid to ANMF	1,112,283	1,079,360
Amounts owed by	-	-
Amount owed to	-	-

Note 10 Remuneration of Auditors

Audit Fees are paid by the QNMU on behalf of the Australian Nursing and Midwifery Federation (QNMU Branch).

Note 11 Financial Risk Management

The Branch's does not have any financial instruments.

Note 12: Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members:

- (1) A member of a Branch, may apply to the Branch for specified prescribed information in relation to the Branch 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 Branch.
- (3) The Branch must comply with an application made under subsection (1).

Australian Nursing and Midwifery Federation (QNMU Branch)

s.268 *Fair Work (Registered Organisations) Act 2009*

Certificate By Prescribed Designated Officer¹

Certificate for the year ended **June 30, 2018**

I, **Elizabeth Ruth Mohle** being the **Secretary** of the **Australian Nursing and Midwifery Federation (QNMU Branch)** certify:

- that the documents lodged herewith are copies of the full report for the **Australian Nursing and Midwifery Federation (QNMU Branch)** for the period ended 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 **19th October 2018**; and
- that the full report was presented to, *a meeting of the committee of management* of the reporting unit on **19th November 2018** in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:.....

Name of prescribed designated officer: Elizabeth Ruth Mohle

Title of prescribed designated officer: Secretary

Dated: **22.11.2018**

¹ Regulation 162 of the *Fair Work (Registered Organisations) Regulations 2009* defines a 'prescribed designated officer' of a reporting unit for the purposes of s.268(c) as:
(a) the secretary; or
(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.