



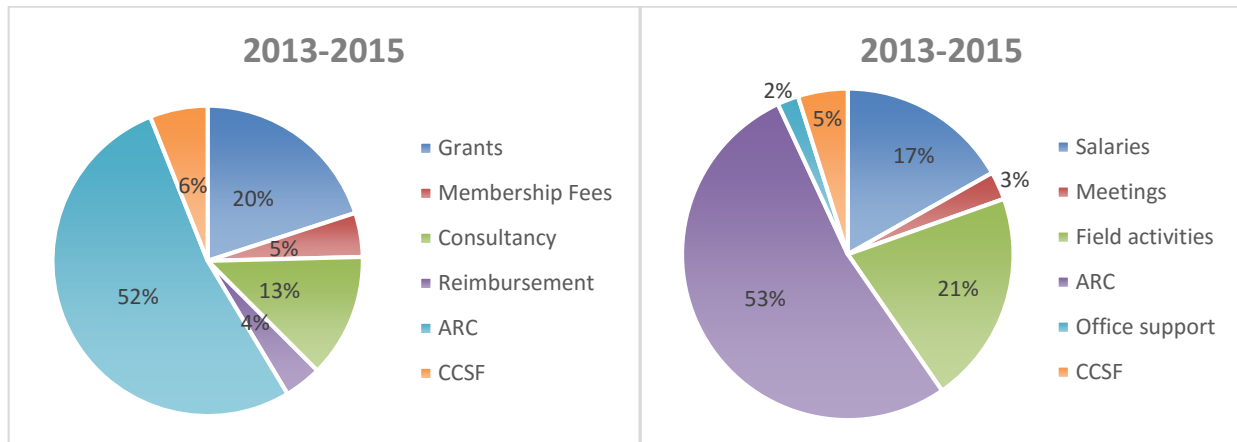
HONORARY TREASURER'S REPORT 22nd CNMF BIENNIAL MEETING

Angela NEUHAUS

The Treasurer's report covers the financial years 2013-2014 and 2014-2015.

INCOME

EXPENDITURE



NOTES TO 2013-2015 ACCOUNTS

INCOME

GRANTS

The Commonwealth Foundation ceased its annual grant, which included core funding, for Commonwealth accredited civil society organisations at the end of the 2012-2013 financial year. In 2014, the CNMF was successful in obtaining £10,000 in transition funding which enabled the Board to examine the CNMF income and expenditure to identify cost savings and make plans to generate income to offset the loss of the annual grant from the Commonwealth Foundation. One decision of the Board was to expand CNMF membership categories which resulted in a change to the CNMF constitution endorsed by the 2014 Biennial Meeting. The CNMF now has to rely completely on generating its own funds either through membership fees, grants, donations or fundraising activities. I would urge delegates to consider ways in which they might access and generate new sources of funds for their region and to take responsibility for doing so.

Commonwealth Foundation: *Reforming mental health legislation across the Commonwealth*

In 2014, the CNMF was successful in a grant application to the Commonwealth Foundation, one of 11 successful grants out of 435, to work with the governments of Botswana and Seychelles to review their mental health legislation. The grant was for £51,406 over two years.

The Beit Trust: *Maternal health and leadership workshops Zimbabwe*

The Beit Trust provides small grants for activities located in Zimbabwe. I was successful in obtaining US\$5,000 which, with local 'in-kind' support, was sufficient to run three training programs in Zimbabwe.

The Burdett Trust: *Maternal health education and training*

The CNMF was awarded £50,000 by the Burdett Trust to extend the successful maternal health education updates previously conducted in Sierra Leone to Lesotho, Malawi and Tanzania.

OTHER INCOME

African Regulatory Collaborative (ARC)

ARC is a partnership between CDC in Atlanta; Emory University; the East, Central and Southern Africa Health Community; and the Commonwealth Nurses and Midwives Federation to work with nursing and midwifery leaders in the ECSA region to improve regulation and standards particularly in relation to HIV prevention, care and treatment. The CNMF generates income through ARC by assisting with meeting administration, writing meeting reports, and providing technical assistance to countries with their ARC projects. The ARC ECSA initiative was due to finish at the end of 2015 however it has received funding for a further two years and ARC West has commenced with three countries in West Africa including Cameroon. The ARC 'income' shown in the 'receipts' line of the audited accounts is offset by the expenses in the 'payments' line of the accounts. The net income to the CNMF appears in the consultancy line. ARC income and expenditure in any given financial year is influenced by the number of meetings held in that financial year. The differences in receipts and payments for ARC in the accounts are due to income and expenditure overlapping within different financial years. The partnership with ARC helps raise the CNMF profile in Africa, as well as generating much needed funds, and the travel involved gives scope for 'piggy-backing' other activities and attending crucial meetings. The amount of ARC funds that pass through the CNMF accounts are an indication of the amount of work involved. It should be remembered however that this is time-consuming, often relentless, and leaves less time for other activities. After spending four out of the last five years in Zimbabwe, I can testify to the very high regard in which Jill is held within the region, and by extension the CNMF, as a result of her enormous commitment to ARC.

Public Health Informatics Institute: Task sharing policy for Botswana

This is a consultancy project which, when complete at the end of this current financial year, will generate a net income of US\$ 46,935.00 to the CNMF.

Reimbursement

This line is for expenditure that can legitimately be reimbursed by a third party.

Consultancy

As explained above, this is income earned by consultancies to ARC and to PHII.

Membership Subscriptions

Membership subscriptions were last increased at the Biennial Meeting in 2014. There is no recommendation from the Board to increase membership subscriptions in 2016. The small amount of membership subscriptions in 2014 was the result of moving subscriptions to a calendar year rather than a financial year which countries found very confusing. Some countries also pay two years' subscriptions at one time saving on transaction costs which can be prohibitive. It is becoming increasingly difficult to collect membership subscriptions with few countries renewing without several reminders.

2nd Commonwealth Nurses Conference

While income is shown, expenditure is included in 'Field Activities'. The CNMF expenditure on the conference was £43,124 which resulted in a small loss.

2015 Commonwealth Civil Society Forum

The CNMF acts as secretariat for the Commonwealth Health Professions Alliance (CHPA). The CHPA puts in a funding proposal to the Commonwealth Foundation each year to host a Commonwealth Civil Society Forum (CCSF) in conjunction with the Commonwealth Health Ministers' meeting. The CNMF acts as the budget holder for the CCSF. The 'income' for the CCSF is offset by the 'expenditure'. Any unspent funds are returned to the Commonwealth Foundation.

EXPENDITURE

Executive Secretary – consultancy fee

In 2008 when the present Executive Secretary commenced in the role, the position was for 18 hours per week at £13.35 per hour. The Board at the time made a decision that, if the CNF (as it was then) was to flourish and thrive they needed, not only to increase the number of hours for the position, but also increase the hourly rate. The first objective was to increase the paid hours and from 2010 to 2014 the number of paid hours was gradually increased from 18 to 30 hours at the same hourly rate. From 2014, the plan was to gradually increase the hourly rate in conjunction with the paid hours so that at the end of the period the position could attract a viable and highly qualified successor to the current Executive Secretary when she exited the position. The challenge for the CNMF will be to ensure there is sufficient income to pay this amount into the future.

Members' travel and accommodation

This line relates predominantly to Board Members in the UK, specifically our Vice President Professor Kathleen McCourt and outgoing Europe Region Board Member, Mrs Paula Hancock, attending functions in the UK representing the CNMF.

Officers' travel and accommodation

The biggest item of expenditure is always the annual Commonwealth Health Ministers' meeting in Geneva. The 'reimbursement' in the income line offsets some of this expenditure.

Field activities

Field activities are now recorded a little differently. Without the annual core grant, most 'field activities' have to be recorded against the specific grant eg: PHII Task Sharing Project, Mental Health Legislation Reform, and ARC.

Office attendance

This is kept low by 'piggy-backing' office attendance with other meetings, particularly meetings where the costs have been met by other organisations such as the Commonwealth Secretariat or the African Regulatory Collaborative.

Administrative functions

Most of the administrative functions are relatively stable or show a reasonable increase from one financial year to the other. Streamlining and reorganising office and publication arrangements have significantly reduced costs. I should like to add my thanks to the RCN for their generous ongoing support which significantly assists the CNMF in this regard.

Currency exchange (gain)/loss

The CNMF operates two accounts: a UK £ account and an Australian \$ account. At the end of the financial year an adjustment needs to be made for currency fluctuations. Sometimes this results in a gain and sometimes in a loss.

Website

Website costs are able to be kept low because website maintenance, such as uploading and removing items from the website, is done 'in-house'.

Subscriptions

The CNF is a member of Health Information for All and the Royal Commonwealth Society.

Auditor Fee

I would also like to record my thanks to our auditor, Mr Peter Westley, who has been our auditor for longer than I can remember. Despite the vastly different and more complicated amounts now passing through our books his fee has remained modest and has always been exceedingly generous with his time and helpful with his advice. The CNMF, in order to attract grant funding, was required to be registered or have charitable status. As a first step, the CNMF became a UK private company limited by guarantee in November 2013. This has necessitated annual and taxation returns that the CNMF has not previously had to complete.

End of year result in both financial years showed a small surplus which is necessary to build up reserves over time, however it is important to minimise surpluses on which corporation tax must be paid.

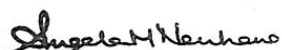
SUMMARY

The CNF achieves a great deal with very little funding. There is increasing recognition of the high quality, scope and cost-effectiveness CNMF activities provide. This is making it easier to attract grants and expand field activities. The loss of funding for core activities is a major problem. In previous years, the core grant together with membership fees made possible the secure employment of an Executive Secretary. Efforts must be made to replace this core funding. The consultancies through partnerships such as the African Regulatory Collaborative and the PHII have boosted the CNF income. And lastly, I should like to record my thanks to Jill Iliffe whose meticulous accounting and sheer hard work has always made my job so much easier. She and I have made a point of meeting at regular intervals wherever we can in the world and going through the books together, but she has done the lion's share of recording and accounting for the CNMF.

COMMONWEALTH NURSES FEDERATION RECEIPTS AND PAYMENTS ACCOUNT

Year ended 30 June 2015

Receipts	2015 £	2014 £	2013 £
Grant Income - Commonwealth Foundation	11,380	15,000	22,500
Grant Income - The Burdett Trust	10,000	29,584	8,179
Reimbursement	2,908	9,886	5,291
Sponsorship	0	1,700	6,776
Consultancy	21,355	21,231	25,445
Member subscriptions	12,760	2,375	11,950
African Regulatory Collaborative	61,808	111,554	56,606
Commonwealth Nurses Conference	0	40,425	0
Biennial Meeting	0	1,000	0
Commonwealth Civil Society Forum	19,888	0	0
PHII Task Sharing Project	2,702	0	0
	142,801	232,755	136,747
Payments			
Executive Secretary - consultancy fee	33,243	25,336	19,120
Meetings - members' travel / accommodation	1,284	510	0
Meetings - officers' travel / accommodation	5,607	2,152	8,206
Biennial Meeting expenses	0	1,370	0
Field activities	10,812	53,394	24,168
PHII Task Sharing Project	2,523	0	0
Mental Health Legislation Reform Project	5,706	0	0
African Regulatory Collaborative	52,836	130,681	56,308
Commonwealth Nurses and Midwives Conference	803	0	0
Publications	35	514	7,508
Office attendance	1,184	1,165	718
Office services - stationery, printing, postage, telephone etc	3,690	1,143	3,159
Bank fees - CNMF	368	585	550
Currency exchange (gain) loss on AU\$	4,370	(1,477)	455
Auditor's fee	500	500	500
Website	1,387	66	1,144
Capital equipment	0	0	732
CHPA	145	0	252
Commonwealth Civil Society Forum	16,937	0	7,582
Subscriptions	100	153	50
Commonwealth Fellowships	0	11,838	0
CNF Registration	224	0	823
Miscellaneous adjustment	299	274	0
	142,053	228,204	131,275
Surplus for the year	748	4,551	5,472
Surplus brought forward at 1 July 2014	24,637	20,086	14,614
Surplus carried forward at 30 June 2015	25,385	24,637	20,086
Surplus represented by:			
Bank balance	53,013	112,330	13,657
Add debtors and prepayments	49,134	858	50,519
	102,147	113,188	64,086
Less creditors and un-presented cheques	<u>(76,762)</u>	<u>(88,551)</u>	<u>(44,000)</u>
	25,385	24,637	20,086



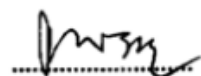
Honorary Treasurer



Executive Secretary

AUDITOR'S REPORT

I have audited the Receipts and Payments Account of the Commonwealth Nurses and Midwives Federation (CNMF) with the books and vouchers of the CNMF and have obtained all the necessary information and explanations. In my opinion the receipts and payments are properly drawn up so as to exhibit a true and fair view of the affairs of CNMF for the year ended 30 June 2015.



Peter Westley BA, FCCA, Chartered Certified Accountant
04 December 2015