



22 December 2025

David Flaherty
Branch President
Police Federation of Australia-Western Australia Police Branch
Sent via email: admin@wapu.org.au

Dear David Flaherty

Section 269 application for certificate stating financial affairs of reporting unit are encompassed by financial affairs of associated State body for year ended 30 June 2025 (FR2025/34)

I refer to the application lodged pursuant to section 269 of the *Fair Work (Registered Organisations) Act 2009* in respect of the Police Federation of Australia-Western Australia Police Branch for the financial year ended 30 June 2025.

The application was lodged with the Fair Work Commission on 18 December 2025.

I have granted the application. The certificate is attached.

If you have any queries regarding this letter please call 1300 341 665 or email regorgs@fwc.gov.au.

Yours sincerely

Patrick Coyle
Executive Director (A/g), Registered Organisations Services Branch
Fair Work Commission



CERTIFICATE

Fair Work (Registered Organisations) Act 2009

s.269(2)(a)—Reporting unit's financial affairs encompassed by associated State body

Police Federation of Australia-Western Australia Police Branch

FR2025/34

PATRICK COYLE

ADELAIDE, 22 DECEMBER 2025

Reporting unit's financial affairs encompassed by associated State body

[1] On 18 December 2025 an application was made under section 269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Police Federation of Australia-Western Australia Police Branch (the reporting unit) for a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of Western Australian Police Union of Workers (the Association), an associated State body, in respect of the financial year ending 30 June 2025.

[2] On 18 December 2025, the reporting unit lodged a copy of the audited accounts of the Association with the Fair Work Commission.

[3] I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1979 (WA)*, a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the reporting unit; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit; and
- is an associated State body.

[4] I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the accounts with the relevant State authority;
- any members of the reporting unit who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the Association; and
- a report under section 254 of the Act has been prepared in respect of those activities of the reporting unit and has been provided to the members of the reporting unit with copies of the accounts.

[5] I am satisfied that the financial affairs of the reporting unit in respect of the financial year ending 30 June 2025, are encompassed by the financial affairs of the Association and I certify accordingly under section 269(2)(a) of the Act.



DELEGATE OF THE GENERAL MANAGER

Printed by authority of the Commonwealth Government Printer



Fair Work
Commission

Part A: Reporting unit details

1. Details of the reporting unit making the application

Reporting unit		Financial year ending	30 June 2025
Name of authorised person signing on behalf of the reporting unit	David Flaherty		
Position of authorised person	President		
Contact person	Stephen Farrell		
Contact details	Stephen.farrell@wapu.org.au	Telephone (08) 9321 2155	

Part B: Grounds, reasons, and requirements for application

2. Does the reporting unit have an industrial association (the associated State body)?

No	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
Yes	<input checked="" type="checkbox"/>	Provide name of the associated State body in the textbox below

Name of the associated State body	The Western Australian Police Union of Workers
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3. Is the associated State body registered or recognised as such an association under a prescribed State Act?

No	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
Yes	<input checked="" type="checkbox"/>	Identify the applicable prescribed State Act below



Fair Work
Commission

Prescribed State Act	Industrial Relations Act 1979 (WA)
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4. Is the associated State body composed of substantially the same members as the reporting unit?

No	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
Yes	<input checked="" type="checkbox"/>	

5. Are the associated State body's officers substantially the same as designated officers in relation to the reporting unit?

No	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
Yes	<input checked="" type="checkbox"/>	

6. Has the associated State body:

Prepared accounts in accordance with prescribed State Legislation?	Yes
Had those accounts audited?	Yes
Provided a copy of the audited accounts to its members?	Yes
Provided a copy of the audited accounts to any members of the reporting unit who <u>are not</u> also members of the associated State body?	Members are also members of the associated State body
Lodged the accounts with the relevant State authority?	Yes

 ***A copy of the associated State body's audited accounts must be lodged with this application form.***

7. Has the reporting unit

Prepared an Operating report under section 254 of the RO Act?	Yes
Provided a copy of the Operating report to members?	Yes

 ***A copy of the Operating report must be lodged with this application form.***



Part C: Declaration and signature

Under the Act, the General Manager can only grant a certificate when satisfied that the reporting unit's financial affairs are encompassed by the financial affairs of the associated State body in a financial year.

Declaration

In submitting this application on behalf of the reporting unit mentioned in Part A, I declare:

- that the financial affairs of the reporting unit are encompassed by the financial affairs of the above-mentioned associated State body.
- I am a designated officer of the reporting unit as per section 243 of the RO Act.
- the information that I have supplied in this application is complete and correct.
- I am aware that giving false or misleading information is a serious offence. A person who:
 - knowingly or recklessly makes a false or misleading statement in an application for registration; or
 - knowingly gives false or misleading information in an application for registrationis guilty of an offence, the punishment for which is imprisonment for up to 12 months (if a statement is made or information is provided knowingly) or up to 6 months (if a statement is made recklessly) – see Part 7.4, section 136 and 137.1 of the *Criminal Code*.

Printed name of designated officer	Dave Elaherty
Signature	
Signature date	18 December 2025



Please lodge the completed form (including the documents referred to in Part B) with the Fair Work Commission by email to: regorgs@fwc.gov.au.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

**SUMMARY FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

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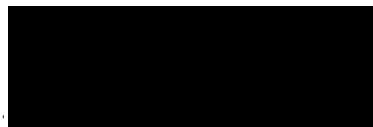
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WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

STATEMENT BY THE SECRETARY

In my opinion, the attached summary financial statements of the Western Australian Police Union of Workers (the "Union"), which have been derived from and are consistent with the full financial statements of the Union and are set out on the attached pages, are properly drawn up so as to present fairly the state of affairs of the Union as at 30 June 2025 and the results of its operations and its cash flows for the year then ended.



Stephen Farrell

Secretary

Dated this 15th day of *OCTOBER* 2025

West Perth, Western Australia

WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025	2024
		\$	\$
Revenue and other income	2	9,157,012	7,442,361
Employee benefit expenses		(2,648,096)	(2,419,528)
Member's insurance		(1,147,576)	(1,105,581)
Depreciation expense		(322,821)	(400,109)
Other member expenses		(573,007)	(638,132)
Legal expenses		(667,503)	(522,779)
Building expenses		(503,149)	(473,138)
Other expenses		(356,948)	(500,965)
Administrative expenses		(248,308)	(219,294)
Industrial expenses		(163,888)	(307,448)
Annual conference		(185,373)	(177,534)
Australian federation dues		(131,397)	(132,611)
Motor vehicle expenses		(41,096)	(45,074)
Branch expenses		(45,395)	(47,169)
Travel expenses		(52,405)	(60,616)
Finance costs		(7,702)	(7,439)
Surplus for the year		2,062,348	384,944
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss:</i>			
Increase in net fair value gain on investments in equity instruments designated as at fair value through other comprehensive income		157,311	109,287
		157,311	109,287
Total comprehensive income for the year		2,219,659	494,231

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	2025	2024
	\$	\$
ASSETS		
Current assets		
Cash and cash equivalents	12,940,377	11,254,280
Trade and other receivables	729,262	271,728
Financial assets	1,240,621	1,107,907
Total current assets	<u>14,910,260</u>	<u>12,633,915</u>
Non-current assets		
Property, plant and equipment	3,349,691	3,380,906
Right-of-use assets	34,730	45,828
Total non-current assets	<u>3,384,421</u>	<u>3,426,734</u>
Total assets	<u>18,294,681</u>	<u>16,060,649</u>
LIABILITIES		
Current liabilities		
Trade and other payables	832,524	766,809
Lease liabilities	21,695	19,560
Provision for employee benefits	232,031	289,901
Total current liabilities	<u>1,086,250</u>	<u>1,076,270</u>
Non-current liabilities		
Lease liabilities	14,386	27,052
Provision for employee benefits	36,462	19,403
Total non-current liabilities	<u>50,848</u>	<u>46,455</u>
Total liabilities	<u>1,137,098</u>	<u>1,122,725</u>
Net assets	<u>17,157,583</u>	<u>14,937,924</u>
EQUITY		
Accumulated surplus	15,007,599	13,445,251
Financial assets reserve	266,598	109,287
Reserves	1,883,386	1,383,386
Total equity	<u>17,157,583</u>	<u>14,937,924</u>

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

STATEMENT OF CHANGES OF EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Accumulated Surplus	Asset Revaluation Surplus	Member Database Upgrade Reserve	Asset Realisation Reserve	Capital Profits Reserve	Financial Assets Reserve	Total
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	12,987,307	73,000		419,135	964,251		- 14,443,693
Transfer from reserve	73,000	(73,000)		-	-	-	-
Surplus for the year	384,944	-	-	-	-	-	384,944
Other comprehensive income	-	-	-	-	-	109,287	109,287
Total comprehensive income for the year	384,944	-	-	-	-	109,287	494,231
Balance at 30 June 2024	13,445,251	-	-	419,135	964,251	109,287	14,937,924
Transfer to reserve	(500,000)	-	500,000	-	-	-	-
Surplus for the year	2,062,348	-	-	-	-	-	2,062,348
Other comprehensive income	-	-	-	-	-	157,311	157,311
Total comprehensive income for the year	2,062,348	-	-	-	-	157,311	2,219,659
Balance at 30 June 2025	15,007,599	-	500,000	419,135	964,251	266,598	17,157,583

WESTERN AUSTRALIAN POLICE UNION OF WORKERS**ABN 11 005 082 386**

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Member's income and other receipts	8,242,964	7,044,683
Payments to suppliers and employees	(6,714,640)	(6,429,707)
Interest received	450,251	393,229
Finance costs	(7,702)	(7,439)
Net cash generated from operating activities	1,970,873	1,000,766
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment	28,022	39,049
Purchase of property, plant and equipment	(293,454)	(90,936)
Purchase of investments	-	(664,818)
Cash used in investing activities	(265,432)	(716,705)
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowing from lease liabilities	(8,813)	(57,600)
Repayment of lease liabilities	(10,531)	25,972
Cash used in financing activities	(19,344)	(31,628)
Net increase in cash held	1,686,097	252,433
Cash and cash equivalents at the beginning of the year	11,254,280	11,001,847
Cash and cash equivalents at the end of the year	12,940,377	11,254,280

The accompanying notes form part of these financial statements

WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: BASIS OF PREPARATION OF THE SUMMARY FINANCIAL STATEMENTS

The summary financial statements, specific disclosures and other information included in the summary financial statements are derived and are consistent with the full financial statements of the Union for the year ended 30 June 2025 and are presented in Australian Dollars. The summary financial statements cannot be expected to provide as detailed an understanding of the financial performance, financial position, operating, financing and investing activities of the Union as the full financial statements from which it is derived. For a better understanding of the Union's financial activities and position and accounting policies, reference should be made to the full audited financial statements.

	2025	2024
	\$	\$
NOTE 2: REVENUE AND OTHER INCOME		
(i) Operating activities		
– Member subscriptions	7,372,178	6,537,346
– Member promotions	88,175	90,294
– Rental income	342,457	326,837
– Member insurance bonus rebate	774,139	-
– Other operating income	123,549	91,318
	<hr/> 8,700,498	<hr/> 7,045,795
(ii) Non-operating activities		
– Interest received	450,251	393,229
– Gain on sale of assets	6,263	3,337
	<hr/> 456,514	<hr/> 396,566
Total revenue and other income	<hr/> 9,157,012	<hr/> 7,442,361

NOTE 3: TRANSACTIONS WITH KEY MANAGEMENT PERSONNEL

The totals of remuneration paid to the key management personnel of Western Australian Police Union of Workers during the year are as follows

Key management personnel compensation

– Wages and salaries	323,119	390,905
– Superannuation	37,110	45,471
– FBT – motor vehicles	20,099	29,791
– Director fees	16,698	14,330
	<hr/> 397,026	<hr/> 480,497

WESTERN AUSTRALIAN POLICE UNION OF WORKERS

ABN 11 005 082 386

DISCUSSION AND ANALYSIS OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The Directors set out below the following discussion and analysis of the performance and state of affairs of the Western Australian Police Union of Workers (the “Union”) for the year ended 30 June 2025.

Summary Statement of Financial Position

The Union has continued its positive performance into 2024-2025 financial year with another increase in net assets taking this end of year balance to \$17 million. The Union’s cash holdings have slightly increased from \$11.2 million to \$12.9 million due to the operation cash surplus generated for this financial year.

The majority of funds are still held in short term investment accounts between 3 to 6 months as these offer the best interest rates. Interest rates on the Union’s investment accounts held with P&N Bank are ranging from 4.00% to 5.00% (2024: 3.25% to 4.90%) with higher interest rates being offered to longer term deposits. There is \$1.3 million allocated to the Death Benefit Fund which is held (3 months) to cover the long-term liability in death benefits payable to the Members.

One vehicle was replaced during the year coupled with some additions of plant and equipment, the total property, plant & equipment across all categories decreased by only \$0.03 million due to additions, annual depreciation of the assets and disposal.

In 2024, the Union invested \$1 million in a portfolio of domestic and international shares with Morgan Stanley. As at 30 June 2025, the fair value of the portfolio had increased to \$1.2 million.

The Union’s only liabilities are with end of year creditors which were substantially cleared by the following month and the employees leave entitlements for annual leave and long service leave.

Summary Statement of Profit or Loss and Other Comprehensive Income

Overall revenue was \$9.16 million with the majority of income generated from membership subscriptions, which is accounted for 80% (2024: 86%) of the total revenue. The demand for Holiday Homes remained strong and increased by 4.8% from prior year.

The majority of expenses were below budget, however, total staff costs exceeded both the budget and the prior year’s actual expenditure. The variance in staff costs was primarily attributable to an increase in the number of employees during the year.

Summary Statement of Changes in Equity

Equity movements comprised the surplus for the year of \$2,062,348 (2024: \$384,944) and unrealised gain on investments of \$157,311 as a result of an increment of valuation during the year.

Summary Statement of Cash Flow

During the year, the Union generated sufficient revenue to meet all expenditure, resulting in a surplus and a positive net cash flow. There was an increase in cash flow of \$1,686,097, mainly attributable to the operational surplus for the year, capital expenditure on motor vehicles, and lease repayments.

Overall comment

The Union is pleased to report that the management of finances has again resulted in a surplus for this financial year. The Union continues to be in a sound financial position with a strong assets base and the Union is confident of meeting all of liabilities in the future.

**AUDITORS' INDEPENDENCE DECLARATION
TO THE MEMBERS OF
THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS**

As auditor for the audit of the Western Australian Police Union of Workers for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there has been:

- i. No contraventions of any applicable code of professional conduct in relation to the audit.

AMW Audit

AMW AUDIT
Chartered Accountants



MARTIN SHONE
Principal & Registered Company Auditor

Dated at Perth, Western Australia this 17th day of October 2025

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS**

Report on the Summary Financial Report

Opinion

The summary financial report, which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended 30 June 2025, and related notes to the financial statements, are derived from the audited financial report of the Western Australian Police Union of Workers (the "Union") for the year ended 30 June 2025.

In my opinion, the accompanying summary financial report are consistent, in all material aspects, with the audited financial report, on the basis described in Note 1.

Summary Financial Report

The summary financial report does not contain all the disclosures required by Australian Accounting Standards – Simplified Disclosures and the Industrial Relations Act 1979 (WA). Reading the summary financial report and the auditors' report thereon, therefore, is not substitute for reading the audited financial report and the auditors' report thereon.

Responsibilities of the Board for the Summary Financial Report

The Board of Director is responsible for the preparation of a summary of the audited financial report of the Western Australian Police Union of Workers, on the basis described in Note 1.

Auditor's Responsibilities for the Audit of the Summary Financial Report

Our responsibility is to express an opinion on whether the summary financial report is consistent, in all material respects, with the audited financial report based on our procedures, which were conducted in accordance with Auditing Standard ASA 810 *Engagements to Report on Summary Financial Statements*.

AMW Audit

AMW AUDIT

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia



MARTIN SHONE

Principal & Registered Company Auditor

RO Registration Number AA2017/8

Dated at Perth, Western Australia this 17th day of October 2025

**POLICE FEDERATION OF AUSTRALIA
WESTERN AUSTRALIA POLICE BRANCH**

Registration Number R 2003/326

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

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POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER
FOR THE YEAR ENDED 30 JUNE 2025

I, David Flaherty, being the Branch President of the Police Federation of Australia Western Australia Police Branch, certify:

- that the documents lodged herewith are copies of the full report for the Police Federation of Australia Western Australia Police Branch (the "Branch") for the year ended 30 June 2025 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the Branch on 24 November 2025; and
- that the full report was presented to a meeting of Committee of Management of the Branch on 24 November 2025 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.



David Flaherty

Branch President

Dated this 24 day of Nov 2025

West Perth, WA

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**REPORT REQUIRED UNDER SUBSECTION 255(2A)
FOR THE YEAR ENDED 30 JUNE 2025**

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Police Federation of Australia Western Australia Police Branch for the year ended 30 June 2025.

Categories of expenditures	2025 \$	2024 \$
Remuneration and other employment-related costs and expenses – employees	Nil	Nil
Advertising	Nil	Nil
Operating costs	Nil	Nil
Donations to political parties	Nil	Nil
Legal costs	Nil	Nil

— [Redacted]
David Flaherty

Branch President

Dated this 15th day of October 2025

West Perth, WA

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

Made pursuant to s.254 of the *Fair Work (Registered Organisations) Act 2009*

Principal activities

The principal activities of the Branch during the reporting period were to provide industrial and organising services to the members, consistent with the objects of the Federation and particularly the object of protecting and improving the interests of the members. S.254(2)(a)

There were no significant changes in the nature of the Branch's principal activities during the reporting period. (s.254)(2)(a)

Manner of resignation

Members may resign from the Branch in accordance with Rule 11.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s.254(2)(d).

No officers of the Branch held positions of Trustee or director of Trustee Company of a superannuation entity or exempt public sector superannuation scheme.

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 6,761.

Number of employees

The number of persons who were, at the end of the reporting period, employees of the branch was Nil.

Members of Committee Management

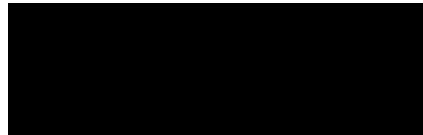
The persons who held office as members of the Committee of Management of the Branch during the reporting period are:

Flaherty	Dave	Branch President
McGee	Peter	Branch Senior Vice President
Sulley	Scott	Branch Vice President
Gentili	Jason	Acting Branch Treasurer
Hickey	Aaron	Director
O'Keeffe	Jason	Director
Richmond	Danny	Director
Pow	Matthew	Director
Birch	Peter	Director
Morgan	Cindy	Director
Cowie	Russell	Director
Rigoir	Dayna	Director

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

Made pursuant to s.254 of the *Fair Work (Registered Organisations) Act 2009*



David Flaherty

Branch President

Dated this 18th day of October 2025

West Perth, WA

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On 01 October 2025, the Committee of Management of Police Federation of Australia Western Australia Police Branch (the "Branch") passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2025:

The Branch Committee of Management of the Police Federation of Australia Western Australia Police Branch declares 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 Branch's financial performance, financial position and cash flows, and the changes in equity for the financial year to which they relate;
- (d) there are reasonable grounds to believe that 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) the Branch is a sole reporting unit, the financial records of the Branch have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) no information has been sought in any request by a member of the Branch or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; and
 - (vi) no order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

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



David Flaherty

Branch President

Dated this 15th day of October 2025

West Perth, WA



**AUDITORS' INDEPENDENCE DECLARATION
TO THE MEMBERS OF
POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH**

As auditor for the audit of Police Federation of Australia Western Australia Police Branch for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there has been:

- i. No contraventions of any applicable code of professional conduct in relation to the audit.

AMW AUDIT
Chartered Accountants



MARTIN SHONE
Principal & Registered Company Auditor
RO Registration Number AA2017/8

Dated at Perth, Western Australia this 3rd day of October 2025

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	2025	2024
	\$	\$
Revenue from contracts with customers		
Membership subscription	-	-
Capitation fees and other revenue from another reporting unit	-	-
Levies	-	-
Total Revenue from contracts with customers	-	-
Income for furthering objectives		
Grants and/or donations	-	-
Income recognised from volunteer services	-	-
National Office Surplus	-	-
Total income for furthering objectives	-	-
Other income		
Revenue from recovery of wages activity	-	-
Total other income	-	-
Total income	-	-
Expenses		
Employee expenses	-	-
Capitation fees and other expense to another reporting unit	-	-
Affiliation fees	-	-
Administration expenses	-	-
Grants or donations	-	-
Legal costs	-	-
Other expenses	-	-
Total expenses	-	-
Surplus for the year	-	-
Other comprehensive income	-	-
Total comprehensive income for the year	-	-

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	2025	2024
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	-	-
TOTAL CURRENT ASSETS	-	-
NON-CURRENT ASSETS		
TOTAL NON-CURRENT ASSETS	-	-
TOTAL ASSETS	-	-
LIABILITIES		
CURRENT LIABILITIES		
TOTAL CURRENT LIABILITIES	-	-
NON-CURRENT LIABILITIES		
TOTAL NON-CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	-	-
NET ASSETS	-	-
EQUITY		
Accumulated surplus	-	-
TOTAL EQUITY	-	-

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**STATEMENT OF CHANGES OF EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Accumulated surplus	\$
Balance at 1 July 2023		-
Surplus for the year		-
Other comprehensive income		-
Balance at 30 June 2024		-
Surplus for the year		-
Other comprehensive income		-
Balance at 30 June 2025		-

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	2025	2024
	\$	\$
OPERATING ACTIVITIES		
Cash received		
Receipts from other reporting units/controlled entity(s)	-	-
Cash used		
Payment to other reporting unit/controlled entity(s)	-	-
Net cash from operating activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash used in investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash used in financing activities	-	-
Net Increase in cash held	-	-
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at the end of the year	-	-

The accompanying notes form part of these financial statements.

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 1: Summary of Material Accounting Policies Information

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 Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the Branch is a not-for-profit entity.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply.

As the Branch has not yet commenced to trade, there have been no financial transactions during the year since incorporation on 3 February 2004.

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 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).

Note 2: 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 or the General Manager:

- (1) A member of the Branch, or the General Manager, 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).

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Police Federation of Australia Western Australia Police Branch (the "Branch"), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2025 notes to the financial statements, including a summary of material accounting policy information, the committee of management statement, the subsection 255(2A) report and the officer declaration statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Police Federation of Australia Western Australia Police Branch as at 30 June 2025, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) 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).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Branch is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Branch 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Committee of Management for the Financial Report

The Committee of Management of the Branch is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Branch'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 Committee of Management either intend to liquidate the Branch or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

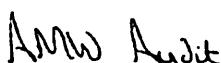
My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 Branch'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 Branch's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Branch 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 Branch to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Branch audit. I remain solely responsible for my audit opinion.

I 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 I identify during my audit.

I declare that I am an auditor registered under the RO Act.

**AMW AUDIT**

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia

**MARTIN SHONE**

Principal & Registered Company Auditor

RO Registration Number AA2017/8

Dated at Perth, Western Australia this 3rd day of October 2025

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

OFFICER DECLARATION STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

I, David Flaherty, being the Branch President of the Police Federation of Australia Western Australia Police Branch, declare that the following activities did not occur during the reporting period ended 30 June 2025.

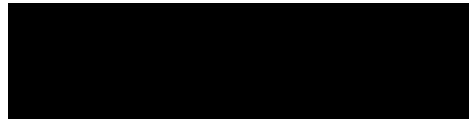
The Branch did not:

- 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
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees or any other expense to another reporting unit
- pay affiliation fees to other entity
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that was \$1,000 or less
- pay a donation that exceeded \$1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay wages and salaries to employees (other than holders of office)
- pay superannuation to employees (other than holders of office)
- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay other employee expenses to employees (other than holders of office)
- 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 legal costs relating to litigation
- pay legal costs relating to other legal matters
- 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
- 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 annual leave provision in respect of holders of office

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

**OFFICER DECLARATION STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

- have a long service leave provision in respect of holders of office
- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have a annual leave provision in respect of employees (other than holders of office)
- have a long service leave provision in respect of employees (other than holders of office)
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- 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
- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting unit and/or controlled entity
- make a payment to a former related party of the reporting unit



David Flaherty

Branch President

Dated this 81 day of October 2025

West Perth, WA