



Australian Government
Australian Industrial Registry

23 February 2009

Mr Mark Burgess
Chief Executive Officer
Police Federation of Australia

By email: pfa@pfa.org.au

Dear Mr. Burgess,

Re: Financial Report for the Police Federation of Australia – National Office for year ended 30 June 2008 – FR2008/361

I acknowledge receipt of the further material lodged today by the Police Federation of Australia – National Office, in relation to the financial report for the year ended 30 June 2008. In particular, I acknowledge receipt of the designated officer's certificate, the recovery of wages activity statement and the replacement auditors report.

The material has been placed with the documentation previously lodged in this matter.

The financial report has been filed.

If you wish to discuss any of the financial reporting requirements of the RAO Schedule, I can be contacted on (03) 8661 7811 or by email to mark.elliott@airc.gov.au .

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Mark Elliott', written in a cursive style.

Mark Elliott
Statutory Services Branch
Principal Registry
Email: mark.elliott@airc.gov.au

ELLIOTT, Mark

From: ELLIOTT, Mark
Sent: Monday, 23 February 2009 3:02 PM
To: 'Debbie Martiniello'
Subject: RE: Financial Documents
Attachments: FR2008_361_AIR_report_filed_23feb09.pdf

Thank you very much for your assistance Debbie.

The financial report has now been filed. Correspondence confirming that fact is attached.

Kind regards,

MARK ELLIOTT
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811
International: (613) 8661 7811
Facsimile: (03) 9655 0410
Email: mark.elliott@airc.gov.au



Police Federation
of Australia

ABN 31 384 184 778

Level 1, 21 Murray Crescent
GRIFFITH ACT 2603

Tel: (02) 6239 8900
Fax: (02) 6239 8999

23 February 2009

Mr Iain Stewart
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3001

Dear Mr Stewart

Designated Officer's Certificate

I, Vince Kelly, being the President of the Police Federation of Australia, certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 21 October 2008; and
- That the full report was presented to the annual meeting of the Police Federation of Australia Federal Council held in Melbourne on 13 & 14 November 2008, in accordance with section 266 of the RAO Schedule.

Yours sincerely

Vince Kelly
President

POLICE FEDERATION OF AUSTRALIA
A B N 31 384 184 778

INDEPENDENT AUDIT REPORT

To the members of the Police Federation of Australia

SCOPE

I have audited the financial statements of the Police Federation of Australia for the year ended 30 June 2008. The Federation's Committee of Management is responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Federation.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and The Workplace Relations Act 1996 so as to present a view of the Federation which is consistent with my understanding of its financial position and 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 is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.

Where necessary, I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my Audit.

SIGNED AT CANBERRA this 20th day of February 2009



LOI KAH TSIA, B. Com., F.C.A.
Chartered Accountant
Registered Company Auditor
Suite 201, 2nd Floor
309 Pitt Street
SYDNEY NSW 2000

Police Federation of Australia

Recovery of Wages Activity Statement

Financial Year 2007 / 08

Based on representations made to us by our client, the Police Federation of Australia, and our audit work undertaken for the year ended 30 June 2008, it appears that there were no recovery of wages activity for the Police Federation of Australia for the year then ended.

SIGNED AT CANBERRA this 20th day of February 2009.



LOI KAH TSIA, B. Com., F.C.A.

Chartered Accountant

Registered Company Auditor

Suite 201, 2nd Floor

309 Pitt Street

SYDNEY NSW 2000

ELLIOTT, Mark

From: Debbie Martiniello [debbie@pfa.org.au]
Sent: Monday, 23 February 2009 9:17 AM
To: ELLIOTT, Mark
Subject: Financial Documents
Importance: High
Attachments: Designated Officers Certificate.pdf; Recovery of Wages Statement.pdf; Revised Auditors Report.pdf

Good morning Mark,

As discussed last week, please find attached the signed outstanding documents.
We will be in meetings for the next two days but don't hesitate to let me know if you need anything further.

Kind regards

Debbie

Debbie Martiniello
Office Administrator
Police Federation of Australia
Level 1, 21 Murray Cres
GRIFFITH ACT 2603
Phone: 02 6239 8900
Fax: 02 6239 8999
Email: pfa@pfa.org.au
Web: www.pfa.org.au

ELLIOTT, Mark

From: Debbie Martiniello [debbie@pfa.org.au]
Sent: Thursday, 19 February 2009 2:54 PM
To: ELLIOTT, Mark
Cc: Mark Burgess
Subject: RE: PFA National Office Financial Statements - year ended 30 June 2009 (FR2008/361)

Thanks Mark,

I have read and noted the areas for action in your letter and will forward all outstanding matters to you on Monday, 23 February once we have all the relevant documents signed.

Kind regards

Debbie

Debbie Martiniello
Office Administrator
Police Federation of Australia
Level 1, 21 Murray Cres
GRIFFITH ACT 2603
Phone: 02 6239 8900
Fax: 02 6239 8999
Email: pfa@pfa.org.au
Web: www.pfa.org.au

From: ELLIOTT, Mark [mailto:Mark.Elliott@airc.gov.au]
Sent: Thursday, 19 February 2009 2:26 PM
To: Debbie Martiniello
Cc: Debbie Martiniello
Subject: PFA National Office Financial Statements - year ended 30 June 2009 (FR2008/361)

Good afternoon Debbie,

Please find attached correspondence in relation to the Police Federation of Australia National office financial accounts for the year ended 30 June 2008.

If either you or Mark wish to discuss the attached correspondence, please contact me return email or telephone on 03 8661 7811.

Kind regards,

MARK ELLIOTT
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811
International: (613) 8661 7811
Facsimile: (03) 9655 0410
Email: mark.elliott@airc.gov.au



Australian Government
Australian Industrial Registry

19 February 2009

Mr Mark Burgess
Chief Executive Officer
Police Federation of Australia

By email: pfa@pfa.org.au

Dear Mr. Burgess,

Re: Financial Report for the Police Federation of Australia – National Office for year ended 30 June 2008 – FR2008/361

I acknowledge receipt of the financial report for the Police Federation of Australia – National Office for the year ended 30 June 2008. The report was lodged with the Registry on 17 February 2009.

The financial report has not been filed.

The following matters require your attention before the above report can be filed.

1. Designated Officer's Certificate.

A designated officer's certificate, given under RAO s.268(c) has not been lodged. I note that your office has indicated that a certificate has been prepared and shall be signed by the designated officer of the Federation when they are next available. Can you please lodge the certificate in the Industrial Registry as soon as is practicable after it has been executed.

2. Auditor's Report

The auditors report appears to address the requirements formerly contained in s.276 of the *Workplace Relations Act 1996*. That section, amongst others, was repealed with effect from the commencement of the obligations under Part 3, Chapter 8 of the RAO Schedule.

Subsection 257 of the RAO Schedule deals with the powers and duties of auditors in relation to reporting units. Subsection 257(5) requires the auditor to state, among other things, whether in the auditor's opinion the general purpose financial report is presented fairly.

The following wording in an Auditor's Report would satisfy the requirements of s.257 of the RAO Schedule:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996."

Could you please arrange for your auditor to provide an auditor's report which expresses an opinion in the terms mandated by section 257 of the RAO Schedule.

3. Recovery of Wages Activity

The accounts and statement do not provide any information in relation to any recovery of wages activity. The financial reporting of recovery of wages activity is specified in items 16 to 23 and item 25(f) of the Industrial Registrar's Reporting Guidelines. Where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor or a declaration contained in the Committee of Management Statement to the effect that there was no recovery of wages activity for the financial year would be sufficient.

If the National Office of the Federation undertook no recovery of wages in the financial year ended 30 June 2008, can your auditor please provide a statement to that effect. On the other hand, if recovery of wages activity was undertaken during the financial year, can you please arrange for the production of a recovery of wages activity financial report in accordance with the Reporting Guidelines. In future years, can you please ensure that either a nil disclosure appears in a statement by the auditor or as one of the declarations contained in the Committee of Management Statement where no recovery of wages activity was undertaken, or that a report consistent with the reporting guidelines is prepared if relevant activity was undertaken.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7811 or by email to markl.elliott@airc.gov.au .

Yours sincerely



Mark Elliott
Statutory Services Branch
Principal Registry
Email: mark.elliott@airc.gov.au

ELLIOTT, Mark

From: ELLIOTT, Mark
Sent: Thursday, 19 February 2009 2:26 PM
To: 'Debbie Martiniello'
Cc: 'pfa@pfa.org.au'
Subject: PFA National Office Financial Statements - year ended 30 June 2009 (FR2008/361)
Attachments: FR2008_361_AIR_response_action_required_19feb08.pdf

Good afternoon Debbie,

Please find attached correspondence in relation to the Police Federation of Australia National office financial accounts for the year ended 30 June 2008.

If either you or Mark wish to discuss the attached correspondence, please contact me return email or telephone on 03 8661 7811.

Kind regards,

MARK ELLIOTT
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811
International: (613) 8661 7811
Facsimile: (03) 9655 0410
Email: mark.elliott@airc.gov.au

ELLIOTT, Mark

From: Debbie Martiniello [debbie@pfa.org.au]
Sent: Thursday, 19 February 2009 10:04 AM
To: ELLIOTT, Mark
Subject: RE: PFA Financial Statements

Thanks Mark,

Our Auditor will be here tomorrow so if you could write back today that would be perfect.

Kind regards

Debbie

Debbie Martiniello
Office Administrator
Police Federation of Australia
Level 1, 21 Murray Cres
GRIFFITH ACT 2603
Phone: 02 6239 8900
Fax: 02 6239 8999
Email: pfa@pfa.org.au
Web: www.pfa.org.au

From: ELLIOTT, Mark [mailto:Mark.Elliott@airc.gov.au]
Sent: Thursday, 19 February 2009 10:02 AM
To: Debbie Martiniello
Subject: RE: PFA Financial Statements

Good morning Debbie,

Thank you for getting back to me.

I have examined the other material which has been lodged. There are two matters which require attention. Each requires action by the auditor rather than by the organisation.

Did you say your auditor was going to be in the office tomorrow? If this is the case I shall send formal correspondence today so you can provide it to the auditor when they attend. If, on the other hand, you are not meeting with the auditor until after the 23rd, I shall hold off responding until the Designated officer's certificate has been lodged.

Regards,

MARK ELLIOTT
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811
International: (613) 8661 7811
Facsimile: (03) 9655 0410
Email: mark.elliott@airc.gov.au

From: Debbie Martiniello [mailto:debbie@pfa.org.au]
Sent: Thursday, 19 February 2009 9:26 AM
To: ELLIOTT, Mark
Subject: RE: PFA Financial Statements

Good morning Mark,

I'm so sorry for the confusion!

I've prepared the Designated Officers Certificate for our President to sign when he is in Canberra on Monday (23 Feb) and I will forward it to you then.

Kind regards

Debbie

Debbie Martiniello
Office Administrator
Police Federation of Australia
Level 1, 21 Murray Cres
GRIFFITH ACT 2603
Phone: 02 6239 8900
Fax: 02 6239 8999
Email: pfa@pfa.org.au
Web: www.pfa.org.au

From: ELLIOTT, Mark [mailto:Mark.Elliott@airc.gov.au]
Sent: Wednesday, 18 February 2009 3:36 PM
To: Debbie Martiniello
Subject: RE: PFA Financial Statements

Good afternoon Debbie.

That is the operating report we requested. Thank you very much

The other attached document, an accounting officer's certificate, is no longer required under the financial reporting requirements in the Commonwealth legislation. We will place it with the other material on the public file but you needn't prepare one in future years.

For reference I attach an example copy of the second document we are chasing – the Designated Officer's certificate. This is the one the PFA National Office gave us in relation to the 30 June 2007 accounts and it meets the relevant requirements of the current legislation.

Sorry to be a pest.

In other news, further to your other query we shall be sending out courtesy letters in the next week or so. These will deal with the annual return of information (office holders, registered address etc) and also deal with the financial reporting requirements.

Thank you in advance for your assistance.

MARK ELLIOTT
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811



Police Federation
of Australia

ABN 31 384 184 778

Level 1, 21 Murray Crescent
GRIFFITH ACT 2603

Tel: (02) 6239 8900

Fax: (02) 6239 8999

16 November 2007

Mr Robert Pfeiffer
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3001

Dear Mr Pfeiffer

Designated Officer's Certificate

I, Vince Kelly, being the President of the Police Federation of Australia, certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 12 October 2007; and
- That the full report was presented to the annual meeting of the Police Federation of Australia Federal Council held in Rotorua, New Zealand on 5 & 6 November 2007, in accordance with section 266 of the RAO Schedule.

Yours sincerely

Vince Kelly
President

**AUSTRALIAN SERVICES UNION
STATEMENT REGARDING RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2008**

Based on representations made to us by our client and our audit work undertaken for the year ended 30 June 2008, it appears that there were no recovery of wages activity for the Australian Services Union for the year then ended.

Signed at *Perth* this *2nd* day of *February* 2009.



**TIMOTHY TURNER
REGISTERED COMPANY AUDITOR**

Police Federation of Australia

OPERATING REPORT

- a) The PFA's principal activities throughout the year were determined by the 2007 Federal Council Meeting and have been coordinated by the Federal Executive.

They included:

- The PFA's pre election document "Law and Order in Australia: Policies for the Future" together with the commitments given by all major political parties in the lead up to the 2007 Federal Election. Those issues included –
 - A commitment to increase the sworn officer levels of the AFP;
 - A commitment to support and fund a National Police Workforce Planning Study;
 - A commitment to ensure police powers are not extended to non-sworn personnel and are reserved for sworn police;
 - A commitment to sufficient recurrent funding for CrimTrac;
 - A commitment to a scoping exercise for an Automatic Number Plate Recognition system;
 - A commitment to support and fund the establishment of a National Police Registration Board and Scheme;
 - A commitment to a range of industrial issues including any referral of powers to the Commonwealth, maintaining state based industrial; arrangements for police, refraining for introducing AWA's and phasing out any existing AWA's, issues around award modernisation, a police tribunal for the AFP and reversing the Comcare journey claims decision of the previous Government;
 - An exemption from standard superannuation preservation age requirements;
 - A commitment to amend taxation legislation to provide police with the same capped FBT concessions as available to ambulance services and public and non-profit hospitals;
 - A commitment to a National Police Service Medal;
 - A commitment to a range of workers compensation issues relating to overseas service; and
 - A commitment to regular meetings to discuss relevant issues
- Submissions to Parliamentary Inquiries including:
 - Joint Standing Committee on the National Capital and External Territories Inquiry into the role of the National Capital Authority
 - Parliamentary Joint Committee on the Australian Crime Commission (ACC) Inquiry into the Australian Crime Commission Amendment Act 2007

- Parliamentary Joint Committee on the Australian Crime Commission (ACC) Inquiry into the legislative arrangements to outlaw serious and organized crime groups
 - Senate Community Affairs Committee Inquiry into the Northern Territory Emergency Response Bill 2008
 - Commonwealth Safety and Compensation Policy Branch's Comcare Review
 - Standing Committee on Employment and Workplace Relations Inquiry into Pay Equity and Female Workforce Participation
 - NT Emergency Response Review Board
 - Government's National Review into Model Occupational Health and Safety Laws
- The operation of a range of PFA sub committees including:
 - Professionalisation sub Committee
 - National Industrial Issues sub committee
 - Member Services
 - Policy
 - National Deployment Issues
 - Superannuation
 - Occupational Health & Safety
 - Work on establishing the Queensland Branch of the Police Federation of Australia
 - Work with Sydney University on the Australia at Work and Police at Work Studies
 - Continued work on the National Police Memorial and its website
 - Participation in the International Council of Police Representative Associations (ICPRA) Executive Committee.
 - A website upgrade

For a full report on the PFA's 2007/08 activities the Annual Report is available on the website www.pfa.org.au

- b) There have been no significant changes in the financial affairs of the PFA during the past year.
- c) A member may resign from membership of the Federation by notice in writing addressed and delivered to the Secretary of the member's Branch, Zone Secretary or Chief Executive Officer, as per PFA Rule 11 (b).
- d) No officers of the PFA hold any position in relation to Superannuation entities.

- e) Prescribed information as per Regulation 159:
- i. At the 30 June 2008 the PFA had 42,433 members.
 - ii. At 30 June 2008 the PFA had three (3) employees.
 - iii. Committee of Management 1/7/07 – 30/6/08

Peter Alexander (South Australia) (retired 10 April 2008)

Mark Carroll (South Australia) (elected 10 April 2008)

Jon Hunt Sharman (Australian Federal Police)

Vince Kelly (Northern Territory)

Michael Dean (Western Australia)

Bob Pritchard (New South Wales)

Brian Rix (Victoria)

Randolph Wierenga (Tasmania)

For Committee of Management:



Vince Kelly

President

Dated this 23rd day of September 2008

POLICE FEDERATION OF AUSTRALIA

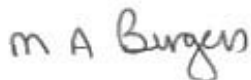
ACCOUNTING OFFICER'S CERTIFICATE

I, Mark Burgess, being the Officer responsible for keeping records of the Police Federation of Australia, certify that as at 30 June 2008, the number of members of the Federation was 42,433.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Federation as at 30 June 2008.
- (ii) A record has been kept of all the monies paid by, or collected from members and all monies paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Federation.
- (iii) Before any expenditure was incurred by the Federation, approval of the incurring of the expenditure was obtained in accordance with the rules of the Federation.
- (iv) With regard to funds of the Federation raised by compulsory levies or voluntary contributions from members, or funds other than the general fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the Federation, were made to persons holding office in the Federation.
- (vi) The register of the Federation was maintained in accordance with the Workplace Relations Act, 1996.
- (vii) The attached Accounts have been prepared in accordance with applicable Australian Accounting Standards.

SIGNED AT CANBERRA this 23rd day of September 2008

A handwritten signature in cursive script that reads "m A Burgess".

MARK BURGESS

ELLIOTT, Mark

From: Debbie Martiniello [debbie@pfa.org.au]
Sent: Wednesday, 18 February 2009 3:05 PM
To: ELLIOTT, Mark
Cc: Mark Burgess
Subject: RE: PFA Financial Statements
Attachments: Accounting Officers Certificate.pdf; Operating report.pdf

Thanks for your email Mark,

As per our discussion, attached are the Designated Officers Certificate and the Operating Report which were missing from the bundle of Financial documents lodged yesterday.

Also, as I mentioned, our Auditor will be in the office on Friday this week conducting an Audit, and I will prepare the Recovery of Wages Report / Statement for his signature on Friday and will forward it to you then.

Thanks also for the contact details – I will use them for future returns, the next one of which I believe is our Annual Return of Information due in March.

Kind regards

Debbie

Debbie Martiniello
Office Administrator
Police Federation of Australia
Level 1, 21 Murray Cres
GRIFFITH ACT 2603
Phone: 02 6239 8900
Fax: 02 6239 8999
Email: pfa@pfa.org.au
Web: www.pfa.org.au

From: ELLIOTT, Mark [mailto:Mark.Elliott@airc.gov.au]
Sent: Wednesday, 18 February 2009 2:34 PM
To: Debbie Martiniello
Subject: RE: PFA Financial Statements

Good afternoon Debbie,

Thank you for getting back so promptly.

As discussed when lodging Annual returns, election requests, rules matters, financial reporting matters and right of entry permit applications, please feel free to email the relevant material directly to iain.stewart@airc.gov.au and to copy it to one or more of larry.powell@airc.gov.au , mark.elliott@airc.gov.au , eve.anderson@airc.gov.au or kevin.donnellan@airc.gov.au .

As also discussed, should the PFA National Office ultimately not have prepared a Recovery of Wages report/Nil report and also not undertaken any recovery of wages activity during the financial year ended 30 June 2008, correspondence from your auditor in the form attached would be acceptable provided it appeared

on the auditor's letterhead or was accompanied by a covering letter on that letterhead (this one is a single page extract from a larger document prepared by the auditor).

Thank you for your assistance.

Kind regards,

MARK ELLIOTT
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811
International: (613) 8661 7811
Facsimile: (03) 9655 0410
Email: mark.elliott@airc.gov.au

From: Debbie Martiniello [mailto:debbie@pfa.org.au]
Sent: Wednesday, 18 February 2009 1:54 PM
To: ELLIOTT, Mark
Cc: Mark Burgess
Subject: PFA Financial Statements
Importance: High

Hi Mark,

I understand that there were some problems with our electronic lodgement of the PFA Financial Return and that the operating report and some others of the pages were missing.

I have attached the full document to this email. I have not had problems with E-Filing before but I was having computer problems yesterday that may have affected the process.

Kind regards

Debbie

Debbie Martiniello
Office Administrator
Police Federation of Australia
Level 1, 21 Murray Cres
GRIFFITH ACT 2603
Phone: 02 6239 8900
Fax: 02 6239 8999
Email: pfa@pfa.org.au
Web: www.pfa.org.au

Please consider the impact to the environment and your responsibility before printing this email.

.....

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender.

ELLIOTT, Mark

From: ELLIOTT, Mark
Sent: Tuesday, 17 February 2009 5:15 PM
To: 'pfa@pfa.org.au'
Subject: (attn Debbie Martiniello) PFA financial return; year ended 30/6/08 - FR2008/361

Attachments: Police Federation of Australia Accounts Signed.pdf



Police Federation of
Australia...

Good afternoon Debbie,

Thank you for forwarding the financial return material for the PFA National office for the financial year ended 30 June 2008.

It seems that a couple of documents did not appear in the material which was e-filed with us. Can you please email, directly to me, a copy of the Designated Officer's Certificate, a copy of the Operating Report and a copy of the Recovery of Wages Activity Report/Nil activity statement.

Can you please quote in reply FR 2008/361 rather than FR2009/7, even though the later number appears on your e-fining receipt.

Please contact me by return email or telephone on 03 8661 7811 if you wish to discuss.

Thank you in advance.

Kind regards,

MARK ELLIOTT

Statutory Services Branch

Australian Industrial Relations Commission

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811

International: (613) 8661 7811

Facsimile: (03) 9655 0410

Email: mark.elliott@airc.gov.au

POLICE FEDERATION OF AUSTRALIA

A B N 31 384 184 778

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2008

POLICE FEDERATION OF AUSTRALIA
A B N 31 384 184 778

COMMITTEE OF MANAGEMENT'S CERTIFICATE

On the 23rd day of September 2008, the Committee of Management of the Police Federation of Australia passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2008.

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 Industrial Registrar;
- (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 Federation 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 Federation including the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the Federation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: Randolph Wierenga

Treasurer



Signature:

Date: 23rd day of September 2008

POLICE FEDERATION OF AUSTRALIA
A B N 31 384 184 778

INDEPENDENT AUDIT REPORT

To the members of the Police Federation of Australia

SCOPE

I have audited the financial statements of the Police Federation of Australia for the year ended 30 June 2008. The Federation's Committee of Management is responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Federation.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and The Workplace Relations Act 1996 so as to present a view of the Federation which is consistent with my understanding of its financial position and 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:

- (i) There were kept by the Federation in respect of the year, satisfactory accounting records detailing the sources and nature of income of the Federation [including income from members] and the nature and purposes of expenditure; and
- (ii) The accompanying accounts and statements being the Statement of Income and Expenditure, Balance sheet, Statement of Cash Flows, Notes to and Forming Part of the Account and Committee of Managements certificate have been prepared in accordance with Section 273 of the Workplace Relations Act 1996 and are properly drawn up so as to fairly present:
 - [a] The state of affairs of the Federation as at 30 June 2008; and
 - [b] The income and expenditure and surplus of the Federation for the year ended on that date;
- (iii) The accounts have been prepared in accordance with applicable Accounting Standards.

Where necessary, I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my Audit.

SIGNED AT SYDNEY this 23rd day of September 2008



LOI KAH TSIA, B. Com., F.C.A.
Chartered Accountant
Registered Company Auditor
Suite 201, 2nd Floor
309 Pitt Street

SYDNEY NSW 2000

Police Federation of Australia

A B N 31 384 184 778

Balance Sheet as at 30 June 2008

	<u>Notes</u>	<u>2008</u>	<u>2007</u>
<u>Accumulated Funds</u>		<u>\$786648</u>	<u>\$738793</u>
<u>Represented by</u>			
<u>Current Assets</u>			
PCU Easy Access account	3	\$94595	\$102385
PCU Market Link account	3	108458	102436
PCU Savings Plus account	3	25036	-
PCU membership fees	3	10	10
Cash on hand	4	14	38
Other Debtor	6	1643	-
Amounts due from branches	5	5740	5608
		<u>235496</u>	<u>210477</u>
<u>Non Current Assets</u>			
Property - 21 Murray Crescent Griffith ACT - At Cost	7	1016581	1016581
Plant & Equipment		30191	
Less provision for depreciation		<u>22967</u>	<u>7903</u>
Motor vehicle		42782	
Less provision for depreciation		<u>10161</u>	<u>39038</u>
		<u>1056426</u>	<u>1063522</u>
Total Assets		<u>1291922</u>	<u>1273999</u>
<u>Less Current Liabilities</u>			
Trade creditors and accruals	8	49400	33800
PCU loan secured over property	7	389027	440481
Provision for annual leave	9	11008	7966
Provision for long service leave	10	48547	37426
Provision for GST		7292	15533
Total liabilities		<u>505274</u>	<u>535206</u>
Net Assets		<u>\$786648</u>	<u>\$738793</u>

Police Federation of Australia
A B N 31 384 184 778
Income & Expenditure Account
For the Year Ended 30 June 2008

	<u>Notes</u>	<u>2008</u>	<u>2007</u>
<u>Income</u>			
Campaign funds		128615	257230
Affiliation fees from branches		779703	745080
Interest received		6632	3989
Rents received		39574	37917
Government grant – Research		-	4000
Research contributions		87304	32696
		<u>\$1041828</u>	<u>\$1080912</u>
<u>Less expenditure</u>			
Audit and accounting fees	11	20700	20700
Annual leave	9	22295	19613
ACTU Affiliation fees	12	68638	66262
Bank charges and duties		156	86
Computer and website design		35288	29566
Delegation expenses	13	201838	155531
Depreciation		8431	8515
FBT		19463	19463
General office expenses	14	18700	14824
Industrial relations campaign		128615	257230
Insurances		7258	11997
Legal fees		11575	5224
Long service leave	10	11121	6880
Loss on disposal of assets		-	12662
Motor vehicle expenses		9716	8129
National Memorial expenses	15	1245	46164
Property expenses	16	61099	59576
Research expenses	17	140000	-
Salary & packaging		151452	139967
Superannuation		68389	70763
Telephone		7994	8920
Total Expenditure		<u>993973</u>	<u>962072</u>
Net Surplus for the year		47855	118840
Accumulated funds at beginning of year		<u>738793</u>	<u>619953</u>
Accumulated funds at end of year		<u><u>\$786648</u></u>	<u><u>\$738793</u></u>

POLICE FEDERATION OF AUSTRALIA
A B N 31 384 184 778

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2008

1. STATEMENT OF ACCOUNTING POLICIES

The financial statements are a general purpose financial report that has been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views). The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or except where stated, current valuations of now current assets. Cost is based on the fair values of the consideration given in exchange of assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the economic entity in the preparation of the financial statements.

- (a) Depreciation
Depreciation of fixed assets is calculated on the straight line method in order to write off the assets over their useful lives.
- (b) Employee Entitlements
Provisions for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. Long Service Leave has been calculated with reference to period of service and current salary rates. Contributions are made by the entity to an employee superannuation fund and are charged as expense when incurred.
- (c) Leases
Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor are charged as expenses in the periods in which they are incurred.
- (d) Income Tax
No provision for Income Tax expense has been brought to account as the income of the Federation is exempt from Income Tax under Sections 50-15 of the Income Tax Assessment Act 1997.
- (e) Goods and Services Tax (GST)
All incomes, expenses and assets are recognised net of the amount of GST. All debtors and creditors in the balance sheet are shown inclusive of GST.

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 read 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 subsection (1).

Police Federation of Australia
A B N 31 384 184 778

Notes To and Forming Part of the Account
For the Year Ended 30 June 2008

3. Statement of Cash Flows
For the Year Ended 30 June 2008

	<u>2008</u>	<u>2007</u>
<u>Cash Reconciliation</u>		
For the purpose of the Statement of Cash Flows, cash at the end of the financial year is reconciled to the following items in the Balance Sheet.		
Cash with financial institutions	<u>\$228099</u>	<u>\$204831</u>
<u>Cash Flow from Operating Activities</u>		
GST Received	101813	108887
Receipts from Members	774485	761049
Interest Received	6632	3989
Rents Received	38080	37919
Government Grant	-	4000
Campaign Funds Received	128615	257230
Research Contributions Received	87304	32696
Total Cash Received	<u>1136929</u>	<u>1205770</u>
<u>Less Cash Flow from Investing & Financial Activities</u>		
Payment of GST Expenses on Acquisition	63752	64016
Payment of GST to ATO	44710	36802
Payment of Industrial Relations Campaign Funds	128615	257230
Payment of Employee's Entitlement	233637	246494
Payment of Loans to PCU	78000	78000
Payment of ACTU Affiliation Fee	68638	66262
Payment of Purchase of Office Equipment	1335	-
Payment of Motor Vehicle	-	42782
Payment of Other Expenses	475511	314161
Payment of FBT	19463	19463
Total Expenditure	<u>1113661</u>	<u>1125210</u>
Net Increase in Cash Held	23268	80560
Cash at the Beginning of Financial Year	<u>204831</u>	<u>124271</u>
Cash at the End of the Financial Year	<u>\$228099</u>	<u>\$204831</u>

Police Federation of Australia
A B N 31 384 184 778

Notes To and Forming Part of the Account
For the Year Ended 30 June 2008

	<u>2008</u>	<u>2007</u>
<u>4. Cash on Hand</u>		
Petty Cash	<u>\$14</u>	<u>\$38</u>
<u>5. Amount due from branches</u>		
Police Association of South Australia	<u>\$5740</u>	<u>\$5608</u>
<u>6. Other Debtor</u>		
Rental Debtor – by tenant	<u>\$1643</u>	<u>-</u>
<u>7. Property-at-cost</u>		
21 Murray Crescent Griffith ACT Settled on 24.1.2003	<u>\$1016581</u>	<u>\$1016581</u>
<u>8. Creditors and accruals</u>		
Staff superannuation	2013	-
PAYG re staff wages	3445	10413
Audit & accounting fees	22000	22000
Various expenses	<u>21942</u>	<u>1387</u>
	<u>\$49400</u>	<u>\$33800</u>
<u>9. Provision for Annual Leave</u>		
Balance as at 1.7.2007	7966	24953
Add additional provision for the year	<u>22295</u>	<u>19613</u>
	30261	44566
Less paid during the year	<u>19253</u>	<u>36600</u>
Balance as at 30.6.2008	<u>\$11008</u>	<u>\$7966</u>
<u>10. Provision for Long Service Leave</u>		
Balance as at 1.7.2007	37426	30546
Add additional provision for the year	<u>7446</u>	<u>6880</u>
Balance as at 30.6.2008	<u>\$44872</u>	<u>\$37426</u>
<u>11. Auditor's Remuneration</u>		
Audit fees	7500	7500
Other services	<u>13200</u>	<u>13200</u>
	<u>\$20700</u>	<u>\$20700</u>

Police Federation of Australia
A B N 31 384 184 778

Notes To and Forming Part of the Account
For the Year Ended 30 June 2008

	<u>2008</u>	<u>2007</u>
<u>12. ACTU Affiliation Fees</u>		
Normal affiliation fee	<u>\$68638</u>	<u>\$66262</u>
<u>13. Delegation Expenses</u>		
Consultancy fees	26380	13759
Conference expenses	66640	55161
Executive expenses	78289	50774
IPC	10807	11253
WAC	11296	15241
APPSC/PSITAB	8426	9343
Delegates are not paid any fees or allowances to attend conferences or executive meetings	<u>-</u> <u>\$201838</u>	<u>-</u> <u>\$155531</u>
<u>14. General Office Expenses</u>		
Filing fees	1159	464
Police Superannuation Administrative fees	244	223
Printing, stationery & postage	6692	9388
Sundry office	1485	9195
	<u>\$14824</u>	<u>\$19270</u>
<u>15. National memorial Expenses</u>		
Badges & other	-	7820
Graphic design website expenses	145	10250
Executive expenses	1100	470
Legal fees	-	7655
Dedication Ceremony	-	19969
	<u>\$1245</u>	<u>\$46164</u>
<u>16. Property Expenses</u>		
Cleaning & waste disposals	2500	2250
Council rates	9504	8908
Insurance - building	4763	1722
Interest - PCU	26547	29686
Land tax	9242	9165
Light & power	2379	2028
Repairs & maintenance	4031	3748
Stamp Duty	-	109
Security	541	577
Water rates	1592	1383
	<u>\$61099</u>	<u>\$59576</u>

Police Federation of Australia
A B N 31 384 184 778

Notes To and Forming Part of the Account
For the Year Ended 30 June 2008

	<u>2008</u>	<u>2007</u>
<u>17. Research Expenses</u>		
Paid to University of Sydney	<u>\$140000</u>	<u>-</u>
<u>18. Employees Benefits</u>		
Employees benefit to holders of office		
Wage and salary	-	-
Annual leave paid to employees	-	-
Annual leave provision	-	-
Long service leave paid	-	-
Long service leave provision	-	-
Superannuation	-	-
Employees benefit to employees (other than holders of office)		
Wage and salary	151452	139967
Annual leave paid to employees (see note 9)	19253	36600
Annual leave provision (see note 9)	22295	19613
Long service leave paid	-	-
Long service leave provision (see note 10)	7446	6880
Superannuation	68389	70763

ELLIOTT, Mark

From: STEWART, Iain
Sent: Tuesday, 17 February 2009 2:03 PM
To: ELLIOTT, Mark
Subject: FW: Dispatch advice of electronic filing - Registered Organisations - Matter Number FR2009/7

Attachments: Police Federation of Australia Accounts Signed.pdf



Police Federation of
Australia...

-----Original Message-----

From: aircefiling@air.gov.au [mailto:aircefiling@air.gov.au]
Sent: Tuesday, 17 February 2009 11:37 AM
To: Melbourne@air.gov.au
Subject: Dispatch advice of electronic filing - Registered Organisations - Matter Number FR2009/7

This message with the electronic document(s) attached have been dispatched to the email addresses specified above. For the purposes of subrules 69 (5) & (6), this is NOT an acknowledgement that your document is taken to have been filed with the Australian Industrial Registry. You will be subsequently advised whether your document is taken to have been filed.

Please review the details below and inform the registry by email at the address specified below if they are incorrect and/or incomplete.

The documents will be manually checked against the Rules of the Commission by Registry staff as soon as possible and you will be advised by email of any anomaly.

Please note that each registry of the Industrial Registry is open on ordinary working days between the hours of 9.00 am and 5.00 pm, local time.

VIC Registry
Email: melbourne@air.gov.au
17/02/2009 11:33

Type of Application: financial returns
Matter Number (IF your eFiling is accepted): FR2009/7 Registry in which to be filed:
VIC

Contact Details
Title: Ms
Given name(s): Debbie
Surname: Martiniello
Position: Office Administrator
Organisation: Police Federation of Australia
Address: Level 1
21 Murray Crescent
GRIFFITH ACT
Postcode: 2603
Phone No: 0262398900
Mobile Phone No:
Fax No: 0262398999

Email Address: pfa@pfa.org.au

Comments:

Attachments:

Lodgement of full financial report: Police Federation of Australia Accounts Signed.pdf