



FAIR WORK  
AUSTRALIA

8 April 2010

Mr Vince Kelly  
President  
Police Federation of Australia  
Level 1, 21 Murray Crescent  
GRIFFITH ACT 2603

By email to Debbie Martiniello: [debbie@pfa.org.au](mailto:debbie@pfa.org.au)  
cc Mark Burgess: [mark@pfa.org.au](mailto:mark@pfa.org.au)

Dear Mr Kelly,

**Financial Reporting for the Police Federation of Australia (FR2009/232)**

I acknowledge receipt of the replacement auditors report, dated 30 March 2010, in relation to the financial report of the Police Federation of Australia for the year ended 30 June 2009. That auditor's report has been placed with the documents lodged in this matter on 3 December 2009

The financial report has now been filed.

Please contact me by email to [mark.elliott@airc.gov.au](mailto:mark.elliott@airc.gov.au) or by telephone on (03) 8661 7811 should you wish to discuss this correspondence.

Kind regards,

A handwritten signature in blue ink, appearing to read 'Mark Elliott'.

Mark Elliott  
Tribunal Services and Organisations  
Fair Work Australia

## ELLIOTT, Mark

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**From:** ELLIOTT, Mark  
**Sent:** Thursday, 8 April 2010 11:36 AM  
**To:** 'Debbie Martiniello'  
**Cc:** 'mark@pfa.org.au'  
**Subject:** RE: Financial Reporting for the Police Federation of Australia (FR2009/232)  
**Attachments:** 20100408\_113428.pdf

Good morning Debbie,

I acknowledge receipt of the replacement auditor's report in relation to the financial report of the Police Federation of Australia for the year ended 30 June 2009.

The financial report has now been filed.

Please contact me by email to [mark.elliott@airc.gov.au](mailto:mark.elliott@airc.gov.au) or by telephone on (03) 8661 7811 should you wish to discuss the matter.

Regards,

**MARK ELLIOTT**  
Tribunal Services and Organisations

**Fair Work Australia**  
Tel: 03 8661 7811  
Fax: 03 9655 0410  
[mark.elliott@fwa.gov.au](mailto:mark.elliott@fwa.gov.au)

11 Exhibition Street, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

[www.fwa.gov.au](http://www.fwa.gov.au)

**ELLIOTT, Mark**

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**From:** Debbie Martiniello [debbie@pfa.org.au]  
**Sent:** Thursday, 1 April 2010 10:19 AM  
**To:** ELLIOTT, Mark  
**Subject:** RE: Financial Reporting for the Police Federation of Australia (FR2009/232)  
**Attachments:** img-401090621.pdf

Good morning Mark

Further to your email below, please find attached a copy of our Auditor's revised Report as referred to in the letter of 18 February 2010 attached to your email.

Kind regards

Debbie

Debbie Martiniello  
Office Administrator



**Police Federation  
of Australia**  
The National Voice of Policing

Level 1, 21 Murray Cres  
GRIFFITH ACT 2603  
Ph: 02 6239 8900  
Fax: 02 6239 8999  
[www.pfa.org.au](http://www.pfa.org.au)

---

**From:** ELLIOTT, Mark [mailto:Mark.Elliott@fwa.gov.au]  
**Sent:** Thursday, 18 February 2010 5:16 PM  
**To:** Debbie Martiniello  
**Cc:** Mark Burgess  
**Subject:** Financial Reporting for the Police Federation of Australia (FR2009/232)

Good afternoon Debbie,

I acknowledge receipt of the financial report of the Police Federation of Australia for the year ended 30 June 2009. The documents were lodged with Fair Work Australia on 3 December 2009. Apologise for the delay in responding to you.

One matter requires attention before the report can be filed. Correspondence is attached.

Please contact me by email to [mark.elliott@airc.gov.au](mailto:mark.elliott@airc.gov.au) or by telephone on (03) 8661 7811 should you wish to discuss.

Regards,

**MARK ELLIOTT**  
Tribunal Services and Organisations

**Fair Work Australia**  
Tel: 03 8661 7811  
Fax: 03 9655 0410  
[mark.elliott@fwa.gov.au](mailto:mark.elliott@fwa.gov.au)

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8/04/2010

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**Police Federation of Australia**  
**A B N 31 384 184 778**

## **INDEPENDENT AUDIT REPORT**

To the members of the Police Federation of Australia

### **Report on the Financial Statement**

I have audited the accompanying financial report of the Police Federation of Australia for the year ended 30th June 2009 which comprises the balance sheet, the income statement, statement of changes in equity, statement of cash flow, a summary of significant accounting policies and other explanatory notes and the Committee of Management statement.

### **Committee of Management's Responsibility for the Financial Report**

The Committee of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relation Act 1996. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Independence**

In conducting my audit, I have complied with the applicable independence requirements of the Australian professional ethical pronouncements, including those of the Institute of Chartered Accountants in Australia.

## **Audit Opinion**

In my opinion, the general purpose financial report of the Police Federation of Australia is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

SIGNED AT SYDNEY this 30th day of March 2010

A handwritten signature in black ink, appearing to read 'Loi Kah Tsia', with a long horizontal line extending to the right.

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



FAIR WORK  
AUSTRALIA

18 February 2010

Mr Vince Kelly  
President  
Police Federation of Australia  
Level 1, 21 Murray Crescent  
GRIFFITH ACT 2603

By email to Debbie Martiniello: [debbie@pfa.org.au](mailto:debbie@pfa.org.au)  
Cc Mark Burgess: [mark@pfa.org.au](mailto:mark@pfa.org.au)

Dear Mr Kelly,

## Financial Reporting for the Police Federation of Australia (FR2009/232)

I acknowledge receipt of the financial report of the Police Federation of Australia for the year ended 30 June 2009. The documents were lodged with Fair Work Australia on 3 December 2009

I apologise for the delay in responding to you in relation to the financial report and further apologise if any inconvenience has been occasioned by the delay.

The financial report cannot be filed until the following matter receives attention.

### Auditor's report

#### Auditor's opinion

The term 'true and fair view' was used in previous legislation. Subsection 257(5) of the RO Act sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RO Act. The following wording in the auditor's opinion would satisfy the requirements:

*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 the Fair Work (Registered Organisations) Act 2009.*

Could you please arrange for your auditor to give an opinion which addresses the requirements of section 257 of the RO Act and for a copy of that opinion to be lodged in Fair Work Australia.

The following comments are offered to assist you when you next prepare a financial report. You are not required to take any further action in relation to the report lodged.

### Notes to the accounts

#### Cash flow statement

The Statement of Cash Flows is contained at note 3 of the Notes to and Forming Part of the Accounts for the Year Ended 30 June 2009.

Given items 7 and 8 of Australian Accounting Standard AASB 101, it seems clear that a general purpose financial report requires a discrete cash flow statement to be prepared. Under AASB 101, information about an entity's cash flows does not appear to be 'other information' comprising 'a summary of significant accounting policies and other explanatory notes'. Thus, information about an entity's cash flows cannot be placed in the notes alone. Given items 9 – 11 of amended AASB 101, which will operate in financial years commencing on or after 1 January 2009, the necessity to produce a separate cash flow statement is unambiguous.

In future, could you please produce a cash flow statement as a separate document within the general purpose financial report.

### **Revenue recognition**

AASB 118 at paragraph 35 requires the disclosure of the accounting policies adopted for the recognition of revenue. While the second paragraph in the notes discloses that cost is based on fair value, I cannot locate a policy regarding the recognition of revenue. Please ensure financial reports include clear disclosure of the accounting policies adopted for the recognition of revenue.

### **Operating report**

#### **Principal activities**

Subsection 254(2)(a) of the RO Act requires an operating report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of the those activities. These requirements are in addition to Subsection 254(2)(b) of the RO Act which requires an operating report to give details of any significant changes in the reporting unit's financial affairs during the year.

I note that the operating report provides a review of the principal activities, but does not explain the results of these activities nor whether there were any significant changes in the nature of these activities.

#### **Right to resign**

Subsection 254(2)(c) requires the Operating Report to 'give details' of the right of members to resign from the reporting unit under section 174 of the RO Act. This requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report.

Although paragraph (c) of the Operating report properly refers to Rule 11(b), it does not refer to other relevant paragraphs of Rule 11: (b) to (f) and to some extent (g) As such, it might be misleading. Simple reference to Rule 11 may therefore be more appropriate.

#### **Accounting officer's certificate**

There is no longer an obligation to produce an Accounting Officer's certificate. Of course, if the PFA is of the view that an Accounting officer's certificate helps to fulfil the information needs of the members, the legislation does not prohibit production of the certificate.

I trust that this information shall be of assistance. Please contact me by email to [mark.elliott@airc.gov.au](mailto:mark.elliott@airc.gov.au) or by telephone on (03) 8661 7811 should you wish to discuss this correspondence.

Kind regards,



Mark Elliott

Tribunal Services and Organisations  
**Fair Work Australia**



## ELLIOTT, Mark

---

**From:** ELLIOTT, Mark  
**Sent:** Thursday, 18 February 2010 5:16 PM  
**To:** 'debbie@pfa.org.au'  
**Cc:** 'mark@pfa.org.au'  
**Subject:** Financial Reporting for the Police Federation of Australia (FR2009/232)  
**Attachments:** 20100218\_171309.pdf

Good afternoon Debbie,

I acknowledge receipt of the financial report of the Police Federation of Australia for the year ended 30 June 2009. The documents were lodged with Fair Work Australia on 3 December 2009. Apologise for the delay in responding to you.

One matter requires attention before the report can be filed. Correspondence is attached.

Please contact me by email to [mark.elliott@airc.gov.au](mailto:mark.elliott@airc.gov.au) or by telephone on (03) 8661 7811 should you wish to discuss.

Regards,

**MARK ELLIOTT**  
Tribunal Services and Organisations

**Fair Work Australia**  
Tel: 03 8661 7811  
Fax: 03 9655 0410  
[mark.elliott@fwa.gov.au](mailto:mark.elliott@fwa.gov.au)

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**Police Federation  
of Australia**

The National Voice of Policing

ABN 31 384 184 778

Level 1, 21 Murray Crescent  
GRIFFITH ACT 2603

Tel: (02) 6239 8900

Fax: (02) 6239 8999

25 November 2009

General Manager  
Fair Work Australia  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3001

Attention: Iain Stewart

Dear Mr Stewart

***Designated Officer's Certificate***

s268 Fair Work (Registered Organisations) Act 2009

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 *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on 23 October 2009; and
- that the full report was presented to the annual meeting of the Police Federation of Australia Federal Council held in Canberra on 16 & 17 November 2009, in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Yours sincerely

Vince Kelly  
President

**POLICE FEDERATION OF AUSTRALIA**

**A B N 31 384 184 778**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2009**

**POLICE FEDERATION OF AUSTRALIA**  
**ABN 31 384 184 778**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On the 7th day of September 2009, 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 2009.

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: 7th day of September 2009

**Police Federation of Australia**  
**A B N 31 384 184 778**

## **INDEPENDENT AUDIT REPORT**

To the members of the Police Federation of Australia

### **Report on the Financial Statement**

I have audited the accompanying financial report of the Police Federation of Australia for the year ended 30th June 2009 which comprises the balance sheet, the income statement, statement of changes in equity, statement of cash flow, a summary of significant accounting policies and other explanatory notes and the Committee of Management statement.

### **Committee of Management's Responsibility for the Financial Report**

The Committee of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relation Act 1996. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Independence**

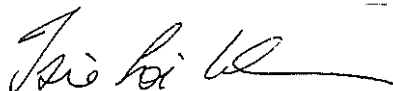
In conducting my audit, I have complied with the applicable independence requirements of the Australian professional ethical pronouncements, including those of the Institute of Chartered Accountants in Australia.

## **Audit Opinion**

In my opinion, the financial report of the Police Federation of Australia is in accordance with the Workplace Relation Act 1996 including:

- (i) Giving a true and fair view of the Federation's financial position as at 30 June 2009 and of its performance for the year ended on that date and
- (ii) Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.

SIGNED AT CANBERRA this 7th day of September 2009



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

**Police Federation of Australia**  
**A B N 31 384 184 778**  
**Balance Sheet as at 30 June 2009**

|   | <b><u>Notes</u></b> | <b><u>2009</u></b>     | <b><u>2008</u></b>     |
|---|---------------------|------------------------|------------------------|
| <b><u>Accumulated Funds</u></b>               |                     | <b><u>\$909820</u></b> | <b><u>\$786648</u></b> |
| <b><u>Represented by</u></b>                  |                     |                        |                        |
| <b><u>Current Assets</u></b>                  |                     |                        |                        |
| PCU Easy Access account                       | 3                   | \$103619               | \$94595                |
| PCU Market Link account                       | 3                   | 153607                 | 108458                 |
| PCU Savings Plus account                      | 3                   | 35917                  | 25036                  |
| PCU membership fees                           | 3                   | 10                     | 10                     |
| Cash on hand                                  | 4                   | 69                     | 14                     |
| Other Debtor                                  | 6                   | 9562                   | 1643                   |
| Amounts due from branches                     | 5                   | 20238                  | 5740                   |
|   |                     | <u>323022</u>          | <u>235496</u>          |
| <b><u>Non Current Assets</u></b>              |                     |                        |                        |
| Property - 21 Murray Crescent<br>Griffith ACT | 7                   | 996249                 | 1016581                |
| Plant & Equipment                             |                     | 19621                  |                        |
| Less provision for depreciation               |                     | <u>14026</u>           | 7224                   |
| Motor vehicle                                 |                     | 38690                  |                        |
| Less provision for depreciation               |                     | <u>3385</u>            | <u>32621</u>           |
|   |                     | <u>1037149</u>         | <u>1056426</u>         |
| <b>Total Assets</b>                           |                     | <b><u>1360171</u></b>  | <b><u>1291922</u></b>  |
| <b><u>Less Current Liabilities</u></b>        |                     |                        |                        |
| Trade creditors and accruals                  | 8                   | 38498                  | 49400                  |
| PCU loan secured over property                | 7                   | 334117                 | 389027                 |
| Provision for annual leave                    | 9                   | 9676                   | 11008                  |
| Provision for long service leave              | 10                  | 57155                  | 48547                  |
| Provision for GST                             |                     | 10905                  | 7292                   |
| <b>Total liabilities</b>                      |                     | <b><u>450351</u></b>   | <b><u>505274</u></b>   |
| <b>Net Assets</b>                             |                     | <b><u>\$909820</u></b> | <b><u>\$786648</u></b> |

**Police Federation of Australia**  
**A B N 31 384 184 778**

**Income Statement**  
**For the Year Ended 30 June 2009**

|   | <u>Notes</u> | <u>2009</u>      | <u>2008</u>       |
|---|--------------|------------------|-------------------|
| <b><u>Income</u></b>                    |              |                  |                   |
| Campaign funds                          |              | -                | 128615            |
| Affiliation fees from branches          |              | 838543           | 779703            |
| Interest received                       |              | 6442             | 6632              |
| Rents received                          |              | 38632            | 39574             |
| Other Income                            |              | 1791             | -                 |
| Research contributions                  |              | 40000            | 87304             |
|   |              | <u>\$ 925408</u> | <u>\$ 1041828</u> |
| <b><u>Less expenditure</u></b>          |              |                  |                   |
| Audit and accounting fees               | 11           | 21200            | 20700             |
| Annual leave                            | 9            | 21167            | 22295             |
| ACTU Affiliation fees                   | 12           | 68634            | 68638             |
| Bank charges and duties                 |              | 217              | 156               |
| Computer and website design             |              | 38548            | 35288             |
| Delegation expenses                     | 13           | 170484           | 201838            |
| Depreciation                            | 14           | 28020            | 8431              |
| FBT                                     |              | 16701            | 19463             |
| General office expenses                 | 15           | 20763            | 18700             |
| Industrial relations campaign           |              | -                | 128615            |
| Insurances                              |              | 10405            | 10309             |
| Legal fees                              |              | 3255             | 11575             |
| Long service leave                      | 10           | 8608             | 11121             |
| Loss on disposal of assets              |              | 13583            | -                 |
| Motor vehicle expenses                  |              | 7465             | 9716              |
| National Memorial expenses              | 16           | 9712             | 1245              |
| Property expenses                       | 17           | 60757            | 58048             |
| Research expenses                       | 18           | 60000            | 140000            |
| Salary & packaging                      |              | 148569           | 151452            |
| Superannuation                          |              | 86017            | 68389             |
| Telephone                               |              | 8131             | 7994              |
| <b>Total Expenditure</b>                |              | <u>802236</u>    | <u>993973</u>     |
| Net Surplus for the year                |              | 123172           | 47855             |
| Accumulated funds at beginning of year  |              | <u>786648</u>    | <u>738793</u>     |
| <b>Accumulated funds at end of year</b> |              | <u>\$ 909820</u> | <u>\$ 786648</u>  |



**Police Federation of Australia**  
**A B N 31 384 184 778**

**Statement of Changes in Equity**  
**For the Year Ended 30 June 2009**

|                              | <b><u>Retained Earnings</u></b> | <b><u>Total</u></b> |
|------------------------------|---------------------------------|---------------------|
| Balance as at 1st July 2007  | 738793                          | 738793              |
| Net surplus for the year     | 47855                           | 47855               |
| Balance as at 30th June 2008 | 786648                          | 786648              |
| Net surplus for the year     | 123172                          | 123172              |
| Balance as at 30th June 2009 | <u>\$ 909820</u>                | <u>\$ 909820</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 2009**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose report that has been prepared in accordance with Australian Accounting Standards, Accounting interpretations, other authoritative pronouncements of the Australian Accounting Board and the requirements of the Workplace Relations ACT 1996.

The financial report covers the Police Federation of Australia (the Federation) as an individual entity. The financial report has been prepared on an accruals basis and is based on historical costs and do not take into account changing money values or except where stated. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Federation in the preparation of the financial report.

**Accounting Policies**

(a) **Income Tax**

The Federation is registered under the Workplace Relations Act 1996 and is considered to be exempt from income tax including capital gains tax, by virtue of the provision of section 50-15 of the Income Tax Assessment Act.

(b) **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with the Police Credit Union.

(c) **Investment Property**

Investment property comprising land and building is held primarily for its own use as an office. All tenant leases are held on an arm's length basis. Investment property are carried at fair value, determined annually by the Committee of Management based on prices in an active market for similar property in the same location.

**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 2009**

**(d) Property, Plant and Equipment**

Each class of property and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

*Property*

Land and building is carried at cost. The carrying amount is reviewed annually by the Committee of Management to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

*Plant and Equipment*

All other items of plant and equipment are also recorded at cost less depreciation and impairment losses

The carrying amount of plant and equipment is reviewed annually by the Committee of Management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present value in determining recoverable amounts

*Depreciation*

The depreciation rates and method are based on their estimated useful lives commencing from the time it is held ready for use. The depreciation rates and method used for each class of depreciable assets are:-

| <b>Asset Class</b>         | <b>Depreciation Rate</b> | <b>Depreciation Method</b> |
|----------------------------|--------------------------|----------------------------|
| Buildings and renovations  | 2%                       | Straight Line              |
| Office Plant and Equipment | 7.5%-20%                 | Straight Line              |
| Motor vehicles             | 15%                      | Straight Line              |

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the Income Statement.

**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 2009**

- (e) **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 made by the Federation to an employee superannuation fund are charged as expense in the income statement when incurred.
- (f) **Leases**  
Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor are charged as expenses in the Income Statement in the periods in which they are incurred.
- (g) **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 ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**3. Statement of Cash Flows**  
**For the Year Ended 30 June 2009**

|  | <b><u>2009</u></b> | <b><u>2008</u></b> |
|--|--------------------|--------------------|
| <b><u>Cash Reconciliation</u></b>  |                    |                    |
| 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>\$ 293153</u>   | <u>\$ 228099</u>   |
| <b><u>Cash Flow from Operating Activities</u></b>  |                    |                    |
| GST Received   | 93076              | 101813             |
| Receipts from Members  | 825363             | 774485             |
| Interest Received  | 6442               | 6632               |
| Rents Received   | 32375              | 38080              |
| FBT Refund ATO   | 2471               | -                  |
| Campaign Funds Received  | -                  | 128615             |
| Research Contributions Received  | 40000              | 87304              |
| Reimbursements and other income  | <u>57743</u>       | <u>14202</u>       |
| Total Cash Received  | <u>1057470</u>     | <u>1151131</u>     |
| <b><u>Less Cash Flow from Investing &amp; Financial Activities</u></b>   |                    |                    |
| Payment of GST Expenses on Acquisition   | 51251              | 63752              |
| Payment of GST to ATO  | 42529              | 44710              |
| Payment of Industrial Relations Campaign Funds   | -                  | 128615             |
| Payment of Employee's Entitlement  | 259248             | 233637             |
| Payment of Loans to PCU  | 78000              | 78000              |
| Payment of ACTU Affiliation Fee  | 68634              | 68638              |
| Payment of Purchase of Office Equipment  | -                  | 1335               |
| Payment of Motor Vehicle   | 38690              | -                  |
| Payment of Other Expenses  | 434892             | 489713             |
| Payment of FBT   | <u>19172</u>       | <u>19463</u>       |
| Total Expenditure  | <u>992416</u>      | <u>1127863</u>     |
| Net Increase in Cash Held  | 65054              | 23268              |
| Cash at the Beginning of Financial Year  | <u>228099</u>      | <u>204831</u>      |
| Cash at the End of the Financial Year  | <u>\$ 293153</u>   | <u>\$ 228099</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 2009**

|   | <u>2009</u>      | <u>2008</u>       |
|---|------------------|-------------------|
| <b><u>4. Cash on Hand</u></b>                           |                  |                   |
| Petty Cash  | \$ 69            | \$ 14             |
| <b><u>5. Amount due from branches</u></b>               |                  |                   |
| Police Association of South Australia                   | 6162             | 5740              |
| Queensland Police Union                                 | 14076            | -                 |
|   | <u>\$ 20238</u>  | <u>\$ 5740</u>    |
| <b><u>6. Other Debtor</u></b>                           |                  |                   |
| Rental Debtor – by tenant                               | 8525             | 1643              |
| National Police Memorial                                | 1037             | -                 |
|   | <u>\$ 9562</u>   | <u>\$ 1643</u>    |
| <b><u>7. Property-at-cost</u></b>                       |                  |                   |
| 21 Murray Crescent Griffith ACT<br>Settled on 24.1.2003 | 1016581          | 1016581           |
| Less Accumulated Depreciation                           | 20332            | -                 |
|   | <u>\$ 996249</u> | <u>\$ 1016581</u> |
| <b><u>8. Creditors and accruals</u></b>                 |                  |                   |
| Staff superannuation                                    | -                | 2013              |
| PAYG re staff wages                                     | 3294             | 3445              |
| Audit & accounting fees                                 | 22550            | 22000             |
| Various expenses  | 12654            | 21942             |
|   | <u>\$ 38498</u>  | <u>\$ 49400</u>   |
| <b><u>9. Provision for Annual Leave</u></b>             |                  |                   |
| Balance as at 1.7.2008                                  | 11008            | 7966              |
| Add additional provision for the year                   | 21167            | 22295             |
|   | 32175            | 30261             |
| Less paid during the year                               | 22499            | 19253             |
| Balance as at 30.6.2009                                 | <u>\$ 9676</u>   | <u>\$ 11008</u>   |
| <b><u>10. Provision for Long Service Leave</u></b>      |                  |                   |
| Balance as at 1.7.2008                                  | 48547            | 37426             |
| Add additional provision for the year                   | 8608             | 11121             |
| Balance as at 30.6.2009                                 | <u>\$ 57155</u>  | <u>\$ 48547</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 2009**

|  | <u>2009</u>      | <u>2008</u>      |
|--|------------------|------------------|
| <b><u>11. Auditor's Remuneration</u></b>   |                  |                  |
| Audit fees   | 8000             | 7500             |
| Other services   | 13200            | 13200            |
|  | <u>\$ 21200</u>  | <u>\$ 20700</u>  |
| <b><u>12. ACTU Affiliation Fees</u></b>  |                  |                  |
| Normal affiliation fee   | <u>\$ 68634</u>  | <u>\$ 68638</u>  |
| <b><u>13. Delegation Expenses</u></b>  |                  |                  |
| Consultancy fees   | -                | 26380            |
| Conference expenses  | 49323            | 39659            |
| Executive expenses   | 74734            | 78289            |
| IPC  | 11575            | 10807            |
| WAC  | 6796             | 11296            |
| APPSC/PSITAB   | 3648             | 8426             |
| Federal Council  | 24408            | 26981            |
|  | <u>\$ 170484</u> | <u>\$ 201838</u> |
| Delegates are not paid any fees or allowances<br>to attend conferences or executive meetings | -                | -                |
| <b><u>14. Depreciation</u></b>   |                  |                  |
| Building   | 20332            | -                |
| Plant and Equipment  | 1629             | 2014             |
| Motor Vehicle  | 6059             | 6417             |
|  | <u>\$ 28020</u>  | <u>\$ 8431</u>   |
| <b><u>15. General Office Expenses</u></b>  |                  |                  |
| Filing fees  | 817              | 1159             |
| Police Superannuation Administrative fees  | 299              | 244              |
| Printing, stationery & postage   | 8677             | 6692             |
| Sundry office  | 6407             | 6620             |
| Storage  | 1983             | 1485             |
| Welfare assistance   | 2000             | 2500             |
| Commissions - PANSW  | 580              | -                |
|  | <u>\$ 20763</u>  | <u>\$ 18700</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 2009**

|   | <u>2009</u>    | <u>2008</u>     |
|---|----------------|-----------------|
| <b><u>16. National Police Memorial Expenses</u></b> |                |                 |
| Ties & other  | 7011           | -               |
| Graphic design website expenses                     | 1775           | 145             |
| Executive expenses                                  | -              | 1100            |
| Administration Fees                                 | 865            | -               |
| Courier Fees  | 61             | -               |
|   | <u>\$9712</u>  | <u>\$1245</u>   |
| <b><u>17. Property Expenses</u></b>                 |                |                 |
| Cleaning & waste disposals                          | 3000           | 2500            |
| Council rates                                       | 9732           | 9504            |
| Insurance   | 1840           | 1712            |
| Interest - PCU                                      | 23089          | 26547           |
| Land tax  | 10667          | 9242            |
| Light & power                                       | 2495           | 2379            |
| Repairs & maintenance                               | 7258           | 4031            |
| Lease Expenses – Stamp Duties, Searches             | 646            | -               |
| Security  | 541            | 541             |
| Water rates   | 1489           | 1592            |
|   | <u>\$60757</u> | <u>\$58048</u>  |
| <b><u>18. Research Expenses</u></b>                 |                |                 |
| Paid to University of Sydney                        | <u>\$60000</u> | <u>\$140000</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 2009**

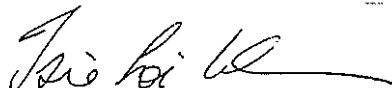
|   | <b><u>2009</u></b> | <b><u>2008</u></b> |
|---|--------------------|--------------------|
| <b><u>19. Employees Benefits</u></b>                          |                    |                    |
| Employees benefit to holders of office                        |                    |                    |
| Wage and salary   | -                  | -                  |
| Annual leave paid to employees                                | -                  | -                  |
| Annual leave provision  | -                  | -                  |
| Long service leave paid                                       | -                  | -                  |
| Long service leave provision                                  | -                  | -                  |
| Superannuation  | -                  | -                  |
| <br>  |                    |                    |
| Employees benefit to employees (other than holders of office) |                    |                    |
| Wage and salary   | 148569             | 151452             |
| Annual leave paid to employees (see note 9)                   | 22499              | 19253              |
| Annual leave provision (see note 9)                           | 11008              | 22295              |
| Long service leave paid                                       | -                  | -                  |
| Long service leave provision (see note 10)                    | 8608               | 11121              |
| Superannuation  | 86017              | 68389              |

**Police Federation of Australia**  
**A B N 31 384 184 778**

**Recovery of Wages Activity Statement**  
**Financial Year 2008/2009**

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 2009, 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 7th day of September 2009.



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

## FINANCIAL STATEMENT

*for the year ended 30 June 2009 (continued)*

### OPERATING REPORT

- a) The PFA's principal activities throughout the year were determined by the 2008 Federal Council Meeting and have been coordinated by the Federal Executive. They included:
- The continued pursuit of commitments given by the Federal Government 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:
  - 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.

For a full report on the PFA's 2008/09 activities the Annual Report is available on the website [www.pfa.org.au](http://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:
- At the 30 June 2009 the PFA had 42,968 members.
  - At 30 June 2009 the PFA had three (3) employees.
  - Committee of Management 1/7/08 – 30/6/09
 

|                   |  |
|-------------------|--|
| Vince Kelly       | (Northern Territory)                   |
| Jon Hunt Sharman  | (Australian Federal Police)            |
| Brian Rix         | (Victoria)                             |
| Randolph Wierenga | (Tasmania)                             |
| Mark Carroll      | (South Australia)                      |
| Michael Dean      | (Western Australia) resigned 18/06/09  |
| Russell Armstrong | (Western Australia) appointed 18/06/09 |
| Bob Pritchard     | (New South Wales)                      |

For Committee of Management:



Vince Kelly  
President

Dated this 7th day of September 2009

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 2009, the number of members of the Federation was 42,968.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Federation as at 30 June 2009.
- (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 Fair Work (Registered Organisations) Act 2009.
- (vii) The attached Accounts have been prepared in accordance with applicable Australian Accounting Standards.

SIGNED AT CANBERRA this 7<sup>th</sup> day of September 2009



MARK BURGESS  
Chief Executive Officer

**ELLIOTT, Mark**

---

**From:** STEWART, Iain  
**Sent:** Thursday, 3 December 2009 2:49 PM  
**To:** ELLIOTT, Mark  
**Subject:** FW: Lodgement of Financial Documents for Year Ended 30 June 2009  
**Importance:** High  
**Attachments:** Designated Officer's Certificate.pdf; PFA Financial Statements (signed).pdf; Operating Report.pdf; Accounting Officer Certificate.pdf

Mark

Can you attend to this matter thank you. A hard copy is on your desk

**IAIN STEWART**

Team Manager  
Tribunal Services and Organisations

**Fair Work Australia**

Tel: (03) 8661 7787  
fax: (03) 9655 0410  
email: [iain.stewart@fwa.gov.au](mailto:iain.stewart@fwa.gov.au)

11 Exhibition Street, Melbourne Vic  
GPO Box 1994 Melbourne Vic 3001

[www.fwa.gov.au](http://www.fwa.gov.au)

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**From:** DONNELLAN, Kevin  
**Sent:** Thursday, 3 December 2009 12:22 PM  
**To:** STEWART, Iain  
**Subject:** Lodgement of Financial Documents for Year Ended 30 June 2009  
**Importance:** High

Iain, for allocation

---

**From:** Debbie Martiniello [<mailto:debbie@pfa.org.au>]  
**Sent:** Thursday, 3 December 2009 12:10 PM  
**To:** RESEARCH FAX  
**Cc:** DONNELLAN, Kevin; ELLIOTT, Mark; Mark Burgess  
**Subject:** Lodgement of Financial Documents for Year Ended 30 June 2009  
**Importance:** High

Good afternoon Kevin

Please find attached, the following documents:

1. Designated Officer's Certificate
2. Police Federation of Australia Financial Statements which includes:
  - i) Committee of Management's Certificate
  - ii) Auditor's Report
  - iii) Recovery of Wages Activity Statement
3. Operating Report
4. Accounting Officer's Certificate

I would appreciate if you could please acknowledge receipt of this email and the four attachments by return email and please don't hesitate to contact me if you require any additional information.

Kind regards

Debbie

Debbie Martiniello  
Office Administrator



**Police Federation  
of Australia**  
The National Voice of Policing

Level 1, 21 Murray Cres  
GRIFFITH ACT 2603  
Ph: 02 6239 8900  
Fax: 02 6239 8999  
[www.pfa.org.au](http://www.pfa.org.au)



# Fair Work Australia

7 September 2009

Mr Mark Burgess  
Chief Executive Officer  
Police Federation of Australia  
[pfa@pfa.org.au](mailto:pfa@pfa.org.au)

Dear Mr Burgess,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/232]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Police Federation of Australia (the “reporting unit”) has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit’s financial documents. The full financial report must be lodged with Fair Work Australia within a period of 5 months and 14 days or 6 months and 14 days, depending on your rules, of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on our new Fair Work Australia website. You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#).

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au). Alternatively, you can forward the documents by fax to (03) 9655 0410.

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (03) 8661 7764 or by email at [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au).

Yours sincerely,

Kevin Donnellan  
Tribunal Services and Organisations  
Fair Work Australia



**TIMELINE/ PLANNER**

|  |                |
|--|----------------|
| Financial reporting period ending:   | / /            |
| Prepare financial statements and Operating Report.   |                |
| (a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.<br><br>(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR). | / /            |
| Auditor's Report prepared and signed and given to the Reporting Unit - s257  | / /            |
| Provide full report free of charge to members – s265<br>The full report includes:<br><ul style="list-style-type: none"> <li>• the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>• the Auditor's Report; and</li> <li>• the Operating Report.</li> </ul>  | / /            |
| Present full report to:<br><br>(a) General Meeting of Members - s266 (1),(2); OR<br><br>(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)  | / /<br><br>/ / |
| Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268   | / /            |

*As soon as practicable after end of financial year*

*Within a reasonable time of having received the GPFR  
(NB: Auditor's report must be dated on or after date of Committee of Management Statement*

*(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  
  
or  
  
(b) in any other case including where the report is presented to a Committee of Management meeting\*, the report must be provided to members within 5 months of end of financial year.*

*Within 6 months of end of financial year*

*Within 6 months of end of financial year*

*Within 14 days of meeting*

\* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.