

OLICE FEDERATION OF AUSTRALIA NEW SOUTH WALES POLICE BRANCH

Level 4
154 Elizabeth Street
SYDNEY NSW 2000

Telephone : (02) 9265 6777
Facsimilie : (02) 9265 6789

PR:PR
Ref: PFA Rules
17 August 2005

FR 2005/278

The Industrial Registrar
Attn Mr Shane Ellard
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
Melbourne VIC 3001

Dear Mr Ellard

**SUBJECT: APPLICATION PURSUANT TO s.269 of SCHEDULE 1B OF THE
WORKPLACE RELATIONS ACT 1996**

The Police Federation of Australia NSW Police Branch makes application pursuant to s.269 of Schedule 1B of the *Workplace Relations Act 1996*, to be taken to have satisfied Part 3 of Schedule 1B.

RELIEF SOUGHT

- That the Registrar issue a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body.
- That the Reporting Unit is taken to have satisfied Part 3 of Schedule 1B of the *Workplace Relations Act 1996*.

GROUND AND REASONS

S.269 of Schedule 1B applies to the PFA NSW Branch (hereinafter referred to as "Reporting Unit") on the following basis:

1. The Police Association of NSW (hereinafter referred to as the "associated State body") is registered as an industrial organisation under the *Industrial Relations Act (NSW) 1996*.
2. The associated State body is composed of substantially the same members as the Reporting Unit.
3. The officers of the associated State body are substantially the same as the officers of the Reporting Unit.

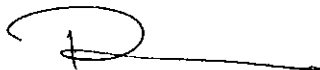
The Reporting Unit is taken to have satisfied Part 3 of Schedule 1B on the following basis:

- a. The associated State body has, in accordance with the *Industrial Relations Act (NSW) 1996*, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members, and lodged the audited accounts with the New South Wales Industrial Registry; and
- b. A copy of the audited accounts are attached hereto (See Attachment 1);
- c. All members of the Reporting Unit and the associated State body, at substantially the same time, have been provided a copy of the Auditor's Report, Balance Sheet and Statement of Income and Expenditure, free of charge, in accordance with s.510 of the *Industrial Relations Act 1996*, by publishing the Reports in the Reporting Unit and Associated State Body's monthly Journal.

The Police Federation of Australia NSW Police Branch submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of Schedule 1B and consequently seeks the relief as sought in this application.

If you have any queries with regard to this application or seek further supporting evidence, please contact this office.

Yours faithfully

A handwritten signature in black ink, consisting of a large, stylized capital letter 'P' followed by a horizontal line extending to the right.

Bob Pritchard
Branch President

FINANCIAL STATEMENT OF ACCOUNTS
POLICE ASSOCIATION OF NEW SOUTH WALES
BALANCE SHEET AS AT 31ST DECEMBER, 2004

2003	ACCUMULATED FUNDS	2004
\$		\$
5,730,946	Balance as at 1st January, 2004	6,176,108.73
445,163	Add Surplus for the year	1,565,597.76
<u>6,176,109</u>	Balance as at 31st December 2004	<u>7,741,706.49</u>
	 REPRESENTED BY	
	CURRENT ASSETS	
174,624	The Police Shop - Loan	174,623.85
927,592	Term Deposits	655,503.76
2,023	Cash on Hand	1,615.60
36,567	Other Debtors (Note 12)	20,948.40
216,342	Cash at Bank	30,095.79
18,846	Prepayments	83,285.35
30,021	Stock of Wall Plaques and Association Jewellery	26,529.23
<u>1,406,015</u>		<u>992,601.98</u>
	 NON CURRENT ASSETS	
620,000	Level 1, 20/154 Elizabeth Street, Sydney (Note 9)	775,000.00
760,000	Level 1, 22/154 Elizabeth Street, Sydney (Note 9)	850,000.00
313,100	Level 3, 12/154 Elizabeth Street, Sydney (Note 9)	330,000.00
200,000	Level 3, 30/154 Elizabeth Street, Sydney (Note 9)	220,000.00
504,000	Level 3, 31/154 Elizabeth Street, Sydney (Note 9)	575,000.00
2,060,000	Level 4, 15/154 Elizabeth Street, Sydney (Note 9)	2,520,000.00
2,850,000	Ground floor, 1&2/58 Pitt Street, Sydney (Note 9)	3,640,000.00
1,850,000	Level 3, 19/33-35 Belmont Street, Sutherland (Note 9)	2,500,000.00
471,801	Motor Vehicles - at cost	481,901.00
< 89,669 >	Less provision for depreciation	85,844.00
221,763	Office Equipment - at cost	584,861.57
< 187,942 >	Less provision for depreciation	453,773.57
618,536	Office Furniture - at cost	217,039.52
< 487,532 >	Less provision for depreciation	180,938.52
126,805	Office Partitions and Fittings - at cost	197,285.52
< 68,351 >	Less provision for depreciation	92,173.52
11,044	Staff Amenities - at cost	-
< 11,044 >	Less provision for depreciation	-
<u>9,762,511</u>		<u>12,078,358.00</u>
<u>11,168,526</u>	TOTAL ASSETS	<u>13,070,959.98</u>
	 LESS CURRENT LIABILITIES	
2,719,156	Trade Creditors and accruals	3,254,756.16
1,130,640	Police Credit Union Loan Account	860,647.22
403,844	Provision for Annual Leave (Note 10)	413,375.42
738,777	Provision for Long Service Leave (Note 11)	800,474.69
<u>4,992,417</u>	TOTAL LIABILITIES	<u>5,329,253.49</u>
<u>6,176,109</u>	NET ASSETS	<u>7,741,706.49</u>

To be read in conjunction with the notes attached

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2004**

2003		2004
\$		\$
<u>Income</u>		
9,156,387	Subscriptions - Membership fees	9,704,250.04
23,743	- Associate Membership	29,067.11
1,820	- Magazine "Police News"	1,299.35
83,745	Rentals Received - Elizabeth Street, Sydney	110,712.07
297,141	- Pitt Street, Sydney	299,644.06
199,543	- Belmont Street, Sutherland	217,662.29
25,014	Advertising fees received	37,927.08
43,542	Interest received	50,330.81
112,022	Other Income	63,802.19
9,942,957		10,514,695.00
 <u>Administration</u>		
223,470	Annual Leave (Note 10)	257,356.63
52,520	Audit & Accounting (Note 6)	52,455.00
7,286	Bank Charges	13,113.14
-	Branch Visits	913.64
17,802	Computer Systems	32,751.67
54,109	Consultancy Fee	84,500.87
2,794	Clothing - Telephone Allowance	4,074.94
6,599	Courier Fees	6,537.81
150,884	Depreciation	96,929.00
37,532	Donations	29,164.65
234,369	FBT	369,004.18
35,014	Insurance	73,202.60
1,850	Legal Fees	-
277,295	Long Service Leave (Note 11)	180,691.94
-	Loss on Sale of Assets	7,541.00
11,645	Motor Vehicle Expenses	10,469.63
22,453	Office Electricity	21,458.20
77,306	Office Equipment/Repairs/Service	84,518.05
212,326	Payroll Tax	240,304.53
71,721	Postage/Printing/Stationery	90,608.38
392,850	Property Expenses (Note 5)	404,434.03
2,779	Representation/Promotion	4,747.21
3,031,406	Salaries, Allowances & Packaging - Association	3,431,901.34
28,160	Seconded Officers' Expenses	35,911.76
14,071	Staff Amenities	8,901.09
10,765	Sundry Office	24,865.44
226,908	Superannuation Contribution - Employee - AMP/SASS	300,588.34
79,123	Superannuation Contribution - Employee - Police Dept.	71,066.25
99,795	Telephone/Fax/Internet	108,299.89
2,980	Temporary Staff	-
2,075	Training - Seminars	-
12,669	Travelling - Local Area	16,719.23
5,400,556		6,063,030.44
256,923	<u>Affiliated Union Subscriptions</u>	264,518.62
 <u>Branch Expenses</u>		
280	Petty Cash/Stationery/Sundry Expenses	499.25
25,092	Regional Branch Meeting	59,846.78
9,904	Secretaries' Honoraria	-
35,276		60,346.03

To be read in conjunction with the notes attached.

2003			2004
\$			\$
-	<u>Conference Expenses</u>		
-	Conference Expenses	255,543.34	
-	Delegates Expenses & Allowances	65,885.63	
-	Printing/Recording/Badge/Sundries	<u>6,904.01</u>	
-			328,332.98
	<u>Executive Expenses</u>		
176,992	Executive Expenses & Allowances	267,020.92	
27,632	Executive Committee Expenses	16,896.25	
-	Loss on Sale of Asset	<u>7,603.00</u>	
<u>204,624</u>			291,520.17
	<u>Industrial</u>		
332	Branch Visits	1,571.51	
2,393	Clothing/Telephone Allowances	3,386.30	
3,608	Loss on Sale of Asset	5,185.00	
3,122	Motor Vehicle Expenses	3,921.88	
6,073	Representation/Promotion	2,589.81	
4,190	Training - Seminars - TUTA	18,904.09	
2,016	Travel - Allied Costs	<u>2,706.22</u>	
<u>21,734</u>			38,264.81
	<u>Legal</u>		
1,491	Branch Visits	2,731.29	
6,163	Clothing/Telephone Allowance	8,073.19	
3,547	Loss on disposal of Asset	5,316.00	
4,509	Motor Vehicle Expenses	4,386.96	
3,637	Representation/Promotion	2,536.40	
1,913	Travel - Allied Costs	1,935.12	
11,682	Training - Seminars	<u>6,065.00</u>	
<u>32,942</u>			31,043.96
	<u>Members' Benefits</u>		
6,050	Associate Benefits	36,776.05	
86,588	Death Benefits	96,701.17	
1,173	Hospital Amenities	1,006.24	
2,625,288	Legal Assistance (Note 7)	3,030,372.87	
21,008	Monthly Magazine - 'Police News'	18,613.84	
51,300	Pocket Diaries	48,727.00	
3,675	Rule Books & Publications	3,150.20	
24,000	Scholarships	22,500.00	
180,036	Trust Funds under Death Benefit Scheme	220,000.00	
50,762	Wall Plaques & Association Jewellery (Note 8)	20,772.36	
24,397	Welfare Assistance	<u>34,895.93</u>	
<u>3,074,277</u>			3,533,515.66
	<u>Organisers</u>		
33,711	Branch Visits	63,694.29	
32,467	Clothing/Telephone Allowances	35,138.36	
8,935	Loss on Sale of Asset	59,934.00	
83,550	Motor Vehicle Expenses	94,524.02	
8,363	Representation/Promotion	22,317.75	
18,625	Travel & Allied Costs	2,560.62	
3,768	Training - Seminars	<u>-</u>	
<u>189,419</u>			278,169.04

2003		2004
\$		\$
	<u>Resource/Research</u>	
363	Branch Visits	316.80
8,290	Clothing/Telephone Allowance	7,859.69
24,824	Library & Publications	30,253.17
1,492	Loss on Sale of Asset	4,973.00
4,417	Motor Vehicle Expenses	4,876.84
2,610	Representation/Promotion	4,897.31
7,717	Travel & Allied Costs	2,331.53
10,933	Training - Seminars	5,228.51
<u>60,646</u>		<u>60,736.85</u>
	<u>Secretary</u>	
2,268	Telephone/Allowance	2,757.18
-	Loss on Sale of Asset	10,203.00
13,566	Media Consultancy & Campaigns	94,673.30
3,761	Motor Vehicle Expenses	3,556.81
21,802	Representation/Promotion	3,384.10
1,521	Training/Education	2,852.92
441	Travel - Allied Costs	1,214.13
<u>43,359</u>		<u>118,641.44</u>
	<u>Training Coordinator</u>	
940	Field Services	880.00
1,320	Industrial	200.00
1,768	Legal	200.00
30,729	Member Associated Costs	50,119.56
13,388	Research & Resources	-
2,455	Staff Associated Costs	455.62
56,226	Training	2,120.32
282	Travel and Allied Costs	18.73
70,930	Work Cover	79,883.01
<u>178,038</u>		<u>133,877.24</u>
<u>9,497,794</u>	TOTAL EXPENDITURE	<u>11,201,997.24</u>
<u>445,163</u>	Operating Surplus/(Deficit) for the year	<u>< 687,302.24 ></u>
	Extra Ordinary Income	
-	Increase in Asset Revaluation	2,252,900.00
<u>445,163</u>	NET Surplus for the year	<u>1,565,597.76</u>

To be read in conjunction with the notes attached.

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDING 31ST DECEMBER, 2004**

2003
\$

2004
\$

Summary of Significant Accounting Policies

The accounts have been prepared in accordance with Statement of Accounting Concepts and Applicable Accounting Standards.

Note 1 - Accounting Policies

The accounting policies adopted are consistent with those of the previous year.

Note 2 - Intangible Assets

When significant expenditure can be identified as contributing to the value of the properties, it is capitalised and treated as building refurbishment.

Note 3 - Investments

All investment interests are brought into the accounts on an accrued basis.

Note 4 - Depreciation

Depreciation was calculated on the prime cost method so as to write off the net cost of each depreciable non current asset over their expected useful lives.

Note 5 - Property Expenses

186,382	Elizabeth Street, Sydney	167,352.53
53,205	Pitt Street Property Expenses	118,862.31
153,263	Sutherland Property Expenses	118,219.19
<u>392,850</u>		<u>404,434.03</u>

Note 6 - Auditor's Remuneration

Total amounts receivable by the auditor of the Association		
16,000	(a) Audit of Accounts	16,000.00
36,520	(b) Other services	36,455.00
<u>52,520</u>		<u>52,455.00</u>

The auditor did not receive any other benefits.

Note 7 - Contingent Liabilities

3,326,578	Legal liabilities estimated by the Association's solicitors existed at 31st December, 2004. The liabilities represent approved legal assistance for matters in the hands of solicitors as at 31st December 2004.	<u>3,395,552.00</u>
-----------	--	---------------------

Note 8 - Wall Plaques and Association Jewellery

24,947	Stock on hand - 1/1/2004	30,021.30
59,075	Add purchases during the year	20,402.01
84,022		<u>50,423.31</u>
< 3,239 >	Less Sales	< 3,121.72 >
< 30,021 >	Stock on hand 31/12/2004	< <u>26,529.23</u> >
<u>50,762</u>		<u>20,772.36</u>

Note 9 - Strata Property - at Independent Valuation

620,000	Level 1 20/154 Elizabeth Street, Sydney	620,000.00	
-	Increase in Valuation	<u>155,000.00</u>	775,000.00
760,000	Level 1 22/154 Elizabeth Street, Sydney	<u>760,000.00</u>	
-	Increase in Valuation	<u>90,000.00</u>	850,000.00
313,100	Level 3 12/154 Elizabeth Street, Sydney	<u>313,100.00</u>	
-	Increase in Valuation	<u>16,900.00</u>	330,000.00
200,000	Level 3 30/154 Elizabeth Street, Sydney	<u>200,000.00</u>	
-	Increase in Valuation	<u>20,000.00</u>	220,000.00
504,000	Level 3 31/154 Elizabeth Street, Sydney	<u>504,000.00</u>	
-	Increase in Valuation	<u>71,000.00</u>	575,000.00
2,060,000	Level 4 15/154 Elizabeth Street, Sydney	<u>2,060,000.00</u>	
-	Increase in Valuation	<u>460,000.00</u>	2,520,000.00
2,850,000	Ground floor 1&2/58 Pitt Street, Sydney	<u>2,850,000.00</u>	
-	Increase in Valuation	<u>790,000.00</u>	3,640,000.00
1,850,000	Level 3 19/33-35 Belmont Street, Sutherland	<u>1,850,000.00</u>	
-	Increase in Valuation	<u>650,000.00</u>	2,500,000.00
<u>9,157,100</u>			<u>11,410,000.00</u>

Note 10 - Provision for Annual Leave

410,387	Balance as at 01/01/04		403,843.59
<u>223,470</u>	Add additional provision for the year		<u>257,356.63</u>
633,857			661,200.22
< <u>230,013</u> >	Less paid during the year		<u>247,824.80</u>
<u>403,844</u>	Balance as at 31/12/04		<u>413,375.42</u>

Note 11 - Provision for Long Service Leave

549,244	Balance as at 01/01/04		738,776.75
<u>277,295</u>	Add additional provision for the year		<u>180,691.94</u>
826,539			919,468.69
< <u>87,762</u> >	Less paid during the year	<	<u>118,994.00</u> >
<u>738,777</u>	Balance at at 31/12/04		<u>800,474.69</u>

Note 12 - Other Debtors

-	Rent debtors		11,570.90
13,942	Advertising debtors		9,377.50
20,000	Deposit - Re: Conference		-
<u>2,625</u>	ATO - Tax Credit		-
<u>36,567</u>			<u>20,948.40</u>

Association Rule F15

Any member of the Association or any person having an interest in the funds of the Association may, at the Registered Office of the Association and during normal business hours, peruse the books of the Association, including the register of members, provided reasonable notice has been given to the Registered Office of the Association.

STATEMENT BY TREASURER AND MANAGER, ADMINISTRATIVE SERVICES

We, BARRY MULLAN and GARRY JOHN DUNNE, being the Treasurer and the Manager, Administrative Services respectively of the POLICE ASSOCIATION OF NEW SOUTH WALES, hereby certify, on behalf of the Executive, and in accordance with a resolution passed by the Executive in respect of the financial year ended 31st December, 2004 that:

1. In the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the Association as at the end of the financial year to which they relate; and
2. In the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were, in the opinion of the committee, held in accordance with the rules of the Association; and
3. To the knowledge of any member of the Executive committee, there have not been, during the financial year to which the accounts relate, instances where records of the Association or other documents (not being documents containing information made available to a member of the Association under section 512(2) of the 1991 Act, as applied by section 282(3) of the *Industrial Relations Act 1996*, or copies of those records or other documents, or copies of the rules of the Association,) have not been furnished, or made available, to members of the Association in accordance with the Act, this Regulation or the rules of the Association, as the case may be; and
4. In relation to the report prepared in accordance with section 514 of the 1991 Act, as applied by section 282(3) of the *Industrial Relations Act 1996*, by the auditor of the Association in respect of the financial year immediately preceding the financial year to which the accounts relate [i.e. the second most recently concluded financial year] and in relation to any accounts and statements prepared in accordance with section 510(1) of the 1991 Act to which that report relates, the Association has complied with section 517(1) of the 1991 Act and whichever of the subsections (5) and (6) of that section of that Act is applicable.

SIGNED AT SYDNEY this 7th day of APRIL, 2005



BARRY MULLAN
Treasurer

GARRY JOHN DUNNE
Manager, Administrative Services

STATEMENT BY ACCOUNTING OFFICER

I, MARY DYKES, being the officer responsible for keeping the accounting records of the Police Association of NSW hereby certify that to the best of my knowledge and belief there were 14,710 persons that were members of the Association as at the end of the financial year ended 31st December, 2004 and in my opinion -

1. The attached accounts show a true and fair view of the financial affairs of the Association as at 31st December, 2004.
2. A record has been kept of all monies paid by or collected from members and all monies so 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 Association.
3. Before any expenditure was incurred by the Association, approval of the incurring of the expenditure was obtained in accordance with the rules of the Association.
4. With regard to funds of the Association 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.
5. No loans or other financial benefits, other than remuneration in respect of their full time employment with the Association were made to persons holding office in the Association.
6. The register of members of the Association was maintained in accordance with the *Industrial Relations Act 1991* .

SIGNED AT SYDNEY this 7th day of APRIL, 2005

MARY DYKES

INDEPENDENT AUDIT REPORT

Scope

I report that I have inspected and audited the financial statements of the Police Association of New South Wales for the financial year ended 31st December, 2004. The Association President, Manager, Administrative Services and Accounting Officer are responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Association.

My audit has been conducted in accordance with Australian Accounting 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 Concepts and Standards and statutory requirements so as to present a view which is consistent with my understanding of the Association's financial position and the result of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, I reported that:-

1. There were kept by the Association in respect of the year ended 31st December, 2004 satisfactory accounting records detailing the sources and nature of the income of the Association including income from members and the nature and purposes of expenditure, and

2. The attached accounts and statements, including the Statement by President and Manager, Administrative Services and the Accounting Officer are prepared in accordance with Section 510 of the *Industrial Relations Act 1991*. The accompanying accounts have been prepared from accounting records of the Association and are properly drawn so as to give a true and fair view of:

(a) the financial affairs of the Association as at 31st December, 2004 and

(b) the income and expenditure, and the surplus of the Association for the year ended on that date

(c) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by me or by any person authorised by me for the purpose of the audit, was provided

and are in accordance with the Statements of Accounting Concepts and Applicable Accounting Standards.

SIGNED AT SYDNEY this 7th day of APRIL, 2005

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



Australian Government
Australian Industrial Registry

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401

Mr Bob Pritchard
Branch President
Police Federation of Australia
New South Wales Police Branch

By email: peter.remfrey@pansw.org.au

Dear Mr Pritchard,

**Re: Application for certificate stating financial affairs
of Branch are encompassed by financial affairs of associated State body
For year ended 30 June 2005
(FR2005/278)**

I refer to the application pursuant to s269 of Schedule 1B of the *Workplace Relations Act 1996* ("the RAO Schedule") lodged in the Industrial Registry on 17 August 2005.

I have granted the application. My certificate is enclosed.

The following matters are advised for assistance when preparing future applications:

Operating Report

All members of the Branch must be provided a report prepared under s254 of the RAO Schedule with copies of the accounts (see s269(2)(e) of the RAO Schedule). Please ensure that this report is prepared in relation to future applications.

Financial year

The Branch should consider altering its rules so that the financial year of the Branch coincides with that of the associated State body.

Yours sincerely

A handwritten signature in dark ink, appearing to be 'T. Nassios', written over a faint, circular official stamp.

T. Nassios
DEPUTY INDUSTRIAL REGISTRAR

26 August 2005

Enc.

WORKPLACE RELATIONS ACT 1996
s.269(2)(a) RAO Schedule
Reporting unit's financial affairs encompassed by associated State body

Police Federation of Australia
(FR2005/278)

CERTIFICATE

On 17 August 2005 an application was made under s269(2)(a) of Schedule 1B of the *Workplace Relations Act 1996* ("the RAO Schedule") by the New South Wales Police Branch ("the Branch") of the abovenamed organisation for a certificate stating that the financial affairs of the Branch are encompassed by the financial affairs of the Police Association of New South Wales ("the Association"), an associated State body, in respect of the financial year ending 30 June 2005.

On 17 August 2005, the Branch lodged a copy of the audited accounts of the Association with the Industrial Registry.

I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1996* (NSW), a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the Branch; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the Branch; and
- is an associated State body.

I am further satisfied that:

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

I am satisfied that that the financial affairs of the Branch in respect of the financial year ending 30 June 2005, are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the RAO Schedule.



T. Nassios
DEPUTY INDUSTRIAL REGISTRAR

26 August 2005