



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7817
Fax: (03) 9655 0410

Mr Bob Pritchard
Branch President
Police Federation of Australia
New South Wales Police Branch
Level 4, 154 Elizabeth Street
SYDNEY NSW 2000

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 31 December 2007
(FR2007/433)**

I refer to your application pursuant to s269 of Schedule 1 of the *Workplace Relations Act 1996*, lodged in the Industrial Registry on 2 June 2008, in respect of the New South Wales Police Branch of the Police Federation of Australia for the financial year ended 31 December 2007.

I have granted the application. My certificate is enclosed.

Yours sincerely

A handwritten signature in dark ink, appearing to be 'T. Nassios', written over a faint, illegible background.

T. Nassios
DEPUTY INDUSTRIAL REGISTRAR

30 July 2008

WORKPLACE RELATIONS ACT 1996

s.269(2)(a) RAO Schedule

Reporting unit's financial affairs encompassed by associated State body

Police Federation of Australia

(FR2007/433)

CERTIFICATE

On 2 June 2008 an application was made under s269(2)(a) of Schedule 1 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 31 December 2007.

On 2 June 2008, 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 the financial affairs of the Branch in respect of the financial year ending 31 December 2007, are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the RAO Schedule.



T. Nassios

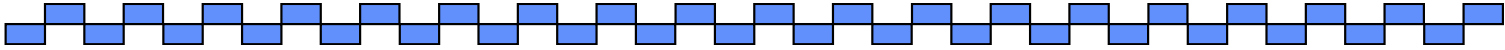
DEPUTY INDUSTRIAL REGISTRAR

30 July 2008

POLICE 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
2 June 2008

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

Dear Mr Pfeiffer

**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 Police 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.

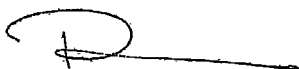
The Reporting Unit is taken to have satisfied Part 3 of Schedule 1B on the following basis:

- 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.
- d. All members of the Reporting Unit have been provided with a copy of the Operating Report by its publication on the Reporting Unit and the Associated State Body's Web Site and notifying that this report has been published by stating the web site where the report can be obtained within the audited accounts published in the Associated State Body's monthly Journal (See Attachment 1)
- e. A copy of the Operating Report is attached hereto (see attachment 2)

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



Bob Pritchard
Branch President

FINANCIAL STATEMENT OF ACCOUNTS POLICE ASSOCIATION OF NEW SOUTH WALES

BALANCE SHEET AS AT 31ST DECEMBER, 2007

2006 \$	NOTE	2007 \$
ACCUMULATED FUNDS		
7,616,505	Balance as at 1st January, 2007	8,482,830.54
866,325	Add Surplus for the year	1,131,130.37
<u>8,482,830</u>	Balance as at 31st December 2007	<u>9,613,960.91</u>
REPRESENTED BY		
CURRENT ASSETS		
139,000	The Police Shop - Loan	67,000.00
688,421	Term Deposits	-
2,500	Cash on Hand	2,500.00
22,691	Other Debtors	36,507.50
-	Cash at Bank	1,251,951.01
71,984	Prepayments	56,090.20
23,060	Stock of Wall Plaques and Association Jewellery	20,395.00
<u>947,656</u>		<u>1,434,443.71</u>
NON CURRENT ASSETS		
-	Level 2, 24/154 Elizabeth Street, Sydney	809,495.45
800,000	Level 1, 20/154 Elizabeth Street, Sydney	800,000.00
866,000	Level 1, 22/154 Elizabeth Street, Sydney	866,000.00
333,000	Level 3, 12/154 Elizabeth Street, Sydney	333,000.00
248,000	Level 3, 30/154 Elizabeth Street, Sydney	248,000.00
600,000	Level 3, 31/154 Elizabeth Street, Sydney	600,000.00
2,800,000	Level 4, 15/154 Elizabeth Street, Sydney	2,800,000.00
3,940,000	Ground floor, 1&2/58 Pitt Street, Sydney	3,940,000.00
2,770,000	Level 3, 19/33-35 Belmont Street, Sutherland	2,770,000.00
466,507	Motor Vehicles - at cost	524,213.00
< 69,966 >	Less provision for depreciation	<u>101,441.00</u>
214,504	Office Equipment - at cost	155,717.63
< 163,080 >	Less provision for depreciation	<u>130,142.63</u>
215,121	Office Furniture - at cost	221,335.93
< 193,665 >	Less provision for depreciation	<u>198,210.93</u>
224,874	Office Partitions and Fittings - at cost	224,874.36
< 142,908 >	Less provision for depreciation	<u>166,440.36</u>
<u>12,908,387</u>		<u>13,696,401.45</u>
<u>13,856,043</u>	TOTAL ASSETS	<u>15,130,845.16</u>
LESS CURRENT LIABILITIES		
3,314,176	Trade Creditors and accruals	3,050,779.41
51,214	Bank Overdraft	-
537,820	Police Credit Union Loan Account - Secured	872,496.74
471,483	Provision for Annual Leave	7 449,480.53
998,520	Provision for Long Service Leave	8 1,144,127.57
<u>5,373,213</u>	TOTAL LIABILITIES	<u>5,516,884.25</u>
<u>8,482,830</u>	NET ASSETS	<u>9,613,960.91</u>

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2007

Income		
10,149,870	Subscriptions	10,862,557.03
143,204	- Membership fees	148,258.20
523	- Associate Membership	338.00
189,396	Rentals Received	174,730.84
311,707	- Elizabeth Street, Sydney	292,326.45
234,160	- Pitt Street, Sydney	214,648.20
19,794	- Belmont Street, Sutherland	18,313.34
11,544	Advertising fees received	6,667.21
211,422	Interest received	212,479.92
11,271,620	Other Income	<u>11,930,319.19</u>

2006 \$		NOTE		2007 \$
	<u>Administration</u>			
308,060	Annual Leave	7	288,754.01	
60,300	Audit & Accounting	9	63,500.00	
3,567	Bank Charges		2,767.70	
230	Branch Visits		272.73	
7,500	Computer Systems		23,435.40	
64,920	Consultancy Fee		88,869.87	
1,958	Clothing - Telephone Allowance		1,242.95	
6,694	Courier Fees		7,061.44	
137,382	Depreciation		118,378.82	
46,725	Donations		56,324.33	
330,548	FBT		186,842.44	
98,822	Insurance		110,916.86	
75,543	Lease of Equipment	10	95,704.30	
2,209	Legal Fees		-	
189,375	Long Service Leave	8	167,967.52	
15,416	Loss on Sale of Assets		24,802.00	
8,595	Motor Vehicle Expenses		9,621.96	
27,204	Office Electricity		34,601.49	
34,585	Office Equipment/Repairs/Service		21,286.39	
253,765	Payroll Tax		245,037.79	
64,399	Postage/Printing/Stationery		70,652.07	
287,545	Property Expenses	11	342,587.24	
5,864	Representation/Promotion		2,758.82	
3,564,536	Salaries, Allowances & Packaging - Association		3,939,432.18	
105,412	Seconded Officers' Expenses		87,194.08	
20,258	Staff Amenities		12,999.59	
17,085	Sundry Office		26,165.17	
388,754	Superannuation Contribution - Employee - AMP/SASS		353,114.19	
64,534	Superannuation Contribution - Employee - Police Dept.		65,237.97	
98,520	Telephone/Fax/Internet		126,647.68	
12,271	Travelling - Local Area		19,710.75	
<u>6,302,576</u>				6,593,887.74
<u>309,541</u>	<u>Affiliated Union Subscriptions</u>			329,509.79
	<u>Branch Expenses</u>			
2,562	Petty Cash/Stationery/Sundry Expenses		2,335.46	
84,678	Regional Branch Meeting		83,944.13	
<u>87,240</u>				86,279.59
	<u>Conference Expenses</u>			
243,163	Conference Expenses		-	
16,836	Delegates Expenses & Allowances		-	
839	Printing/Recording/Badge/Sundries		-	
<u>260,838</u>				-
	<u>Executive Expenses</u>			
<u>236,261</u>	Executive Expenses & Allowances			238,170.22
	<u>Industrial</u>			
631	Branch Visits		661.12	
897	Clothing/Telephone Allowances		881.44	
9,603	Loss on Sale of Asset		-	
5,900	Motor Vehicle Expenses		3,896.45	
2,008	Representation/Promotion		1,078.18	
3,716	Training - Seminars - TUTA		4,157.74	
202	Travel - Allied Costs		1,199.58	
<u>22,957</u>				11,874.51
	<u>Legal</u>			
1,966	Branch Visits		294.15	
11,637	Clothing/Telephone Allowance		12,208.09	
-	Loss on disposal of Asset		7,825.00	
4,869	Motor Vehicle Expenses		6,825.25	
4,547	Representation/Promotion		3,385.59	
-	Travel - Allied Costs		1,256.79	
5,227	Training - Seminars		7,715.59	
<u>28,246</u>				39,510.46
	<u>Members' Benefits</u>			
69,861	Associate Benefits		15,822.95	
64,336	Death Benefits		115,669.64	
3,259	Hospital Amenities		2,069.22	
3,304,336	Legal Assistance	12	2,541,600.64	
9,428	Monthly Magazine - 'Police News'		10,906.74	
30,697	Pocket Diaries		27,687.50	
8,545	Rule Books & Publications		5,186.35	
27,800	Scholarships		30,108.82	
90,014	Trust Funds under Death Benefit Scheme		130,000.00	
49,624	Wall Plaques & Association Jewellery	13	19,654.93	
19,866	Welfare Assistance		24,429.91	
<u>3,677,766</u>				2,923,136.70

2006 \$	NOTE	2007 \$
	<u>Organisers</u>	
44,000	Branch Visits	35,254.74
37,745	Clothing/Telephone Allowances	20,502.99
41,270	Loss on Sale of Asset	11,294.00
91,119	Motor Vehicle Expenses	85,525.98
6,593	Representation/Promotion	9,154.01
5,722	Travel & Allied Costs	11,706.31
284	Training - Seminars	5,155.16
<u>226,733</u>		
		178,593.19
	<u>Resource/Research</u>	
646	Branch Visits	100.45
3,083	Clothing/Telephone Allowance	3,983.34
27,404	Library & Publications	33,552.44
6,304	Motor Vehicle Expenses	8,027.62
2,430	Representation/Promotion	1,538.15
1,953	Travel & Allied Costs	3,794.70
<u>41,820</u>		
		50,996.70
	<u>Secretary</u>	
3,476	Telephone/Allowance	2,020.57
5,635	Loss on Sale of Asset	-
99,001	Media Consultancy & Campaigns	128,253.28
4,447	Motor Vehicle Expenses	6,086.89
1,474	Representation/Promotion	2,451.44
27	Training/Education	2,378.79
2,614	Travel - Allied Costs	3,630.35
<u>116,674</u>		
		144,821.32
	<u>Training Coordinator</u>	
1,532	Field Services	-
645	Industrial	-
1,600	Legal	-
7,081	Member Associated Costs	21,611.00
1,618	Research & Resources	-
1,590	Training	5,862.73
27,577	Work Cover	174,934.87
<u>41,643</u>		
<u>11,352,295</u>	TOTAL EXPENDITURE	<u>202,408.60</u>
< 80,675 >	Operating Surplus/(Deficit) for the year	<u>10,799,188.82</u> 1,131,130.37
	<u>Other Income</u>	
947,000	Increase in Asset Revaluation	-
<u>866,325</u>	NET Surplus for the year	<u>1,131,130.37</u>

To be read in conjunction with the notes attached.

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDING 31ST DECEMBER, 2007

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.

2006 \$		2007 \$															
	<u>Note 5 - Other Debtors</u>																
5,700	National Police Memorial	-															
11,193	Advertising debtors	13,007.50															
5,798	Membership Fees due	-															
-	Rent Debtors	3,500.00															
-	Deposit re: Conference venue	20,000.00															
<u>22,691</u>		<u>36,507.50</u>															
	<u>Note 6 - Strata Property - at Independent Valuation</u>																
-	Level 2 24/154 Elizabeth Street, Sydney - at Cost	809,495.45															
800,000	Level 1 20/154 Elizabeth Street, Sydney - at Independent Valuation	800,000.00															
866,000	Level 1 22/154 Elizabeth Street, Sydney - at Independent Valuation	866,000.00															
333,000	Level 3 12/154 Elizabeth Street, Sydney - at Independent Valuation	333,000.00															
248,000	Level 3 30/154 Elizabeth Street, Sydney - at Independent Valuation	248,000.00															
600,000	Level 3 31/154 Elizabeth Street, Sydney - at Independent Valuation	600,000.00															
2,800,000	Level 4 15/154 Elizabeth Street, Sydney - at Independent Valuation	2,800,000.00															
3,940,000	Ground floor 1&2/58 Pitt Street, Sydney - at Independent Valuation	3,940,000.00															
<u>2,770,000</u>	Level 3 19/33-35 Belmont Street, Sutherland - at Independent Valuation	<u>2,770,000.00</u>															
<u>12,357,000</u>		<u>13,166,495.45</u>															
	<u>Bathroom Refurbishment</u>																
	The Association has entered into a contract with Jarvis Constructions Pty Ltd on the 8th April 2008 to refurbish the male and female bathrooms on Level 4, 154 Elizabeth Street. The cost of the contract is \$147,332.00, inclusive of GST																
	<u>Note 7 - Provision for Annual Leave</u>																
462,551	Balance as at 01/01/07	471,483.06															
<u>308,060</u>	Add additional provision for the year	<u>288,754.01</u>															
770,611		760,237.07															
< 299,128 >	Less paid during the year	< 310,756.54 >															
<u>471,483</u>	Balance as at 31/12/07	<u>449,480.53</u>															
	<u>Note 8 - Provision for Long Service Leave</u>																
890,822	Balance as at 01/01/07	998,520.07															
<u>189,375</u>	Add additional provision for the year	<u>167,967.52</u>															
1,080,197		1,166,487.59															
< 81,677 >	Less paid during the year	< 22,360.02 >															
<u>998,520</u>	Balance at 31/12/07	<u>1,144,127.57</u>															
	<u>Note 9 - Auditor's Remuneration</u>																
	Total amounts receivable by the auditor of the Association																
16,000	(a) Audit of Accounts	16,000.00															
<u>44,300</u>	(b) Other services	<u>47,500.00</u>															
<u>60,300</u>		<u>63,500.00</u>															
	The auditor did not receive any other benefits.																
	<u>Note 10 - Lease Commitments</u>																
	The Association has entered into leasing arrangements with Capital Finance for the lease of computers, accessories and photocopiers. During the year, variations to the lease were made. The figures disclosed incorporated these variations. The following amounts include GST.																
		<table border="0"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: left;">Yearly Payment</th> <th style="text-align: left;">Balance</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>105,274.73</td> <td>177,069.50</td> </tr> <tr> <td>2008</td> <td>82,723.28</td> <td>94,346.22</td> </tr> <tr> <td>2009</td> <td>59,597.16</td> <td>34,749.06</td> </tr> <tr> <td>2010</td> <td>34,749.06</td> <td>-</td> </tr> </tbody> </table>	Year	Yearly Payment	Balance	2007	105,274.73	177,069.50	2008	82,723.28	94,346.22	2009	59,597.16	34,749.06	2010	34,749.06	-
Year	Yearly Payment	Balance															
2007	105,274.73	177,069.50															
2008	82,723.28	94,346.22															
2009	59,597.16	34,749.06															
2010	34,749.06	-															
	<u>Note 11 - Property Expenses</u>																
180,161	Elizabeth Street, Sydney	248,593.43															
62,923	Pitt Street Property Expenses	31,062.65															
<u>44,461</u>	Sutherland Property Expenses	<u>62,931.16</u>															
<u>287,545</u>		<u>342,587.24</u>															
	<u>Note 12 - Contingent Liabilities</u>																
	Legal liabilities estimated by the Association's solicitors existed at 31st December, 2007. The liabilities represent approved legal assistance for matters in the hands of solicitors as at 31st December 2007.																
<u>1,967,296</u>		<u>1,674,504.00</u>															
	<u>Note 13 - Wall Plaques and Association Jewellery</u>																
28,085	Stock on hand - 1/1/2007	23,059.50															
<u>47,263</u>	Add purchases during the year	<u>18,020.64</u>															
75,348		41,080.14															
< 2,664 >	Less Sales	< 1,030.21 >															
< 23,060 >	Stock on hand 31/12/2007	< 20,395.00 >															
<u>49,624</u>		<u>19,654.93</u>															
	<u>Operating Report</u>																
	Members are advised that the Australian Industrial Registrar has determined that the Commonwealth Workplace Relations Act requires that all members of the Police Federation of Australia NSW Branch be provided with an Operating Report prepared under s254 of the RAO Schedule. A copy of the report has been published on the Police Association of NSW website www.pansw.org.au.																

STATEMENT BY TREASURER AND MANAGER, ADMINISTRATIVE SERVICES

We, LUKE HANNON and RAFF DEL VECCHIO, 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, 2007 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 14th day of APRIL, 2008



LUKE HANNON
Treasurer



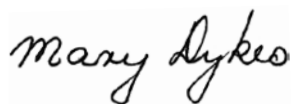
RAFF DEL VECCHIO
Manager, Administrative Services

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 15,449 persons that were members of the Association as at the end of the financial year ended 31st December, 2007 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, 2007.
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 14th day of APRIL, 2008



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, 2007. The Association Treasurer, 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, 2007 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 Treasurer 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, 2007 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 14th day of APRIL, 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 – NSW POLICE BRANCH

Operating Report for year ended 31 December 2007 – s254

Principal Activities

The principal activities of the Branch during the reporting period were to provide industrial and organizing services to the members, consistent with the objects of the Federation, and particularly the object of protecting and improving the interests of the members. s254(2)(a)

The Branch's principal activities results in maintaining and improving the wages and conditions of employment of the membership, particularly for those members in collective enterprise agreements negotiated by the Association. s254(2)(a)

There were no significant changes in the nature of the Association's principal activities during the reporting period. s254(2)(a)

Manner of Resignation

Members may resign from the Branch in accordance with Rule 11, which reads as follows: s254(2)(c)

11 - TERMINATION OF MEMBERSHIP

- (a) Membership of the Federation shall be terminated:
- (i) by resignation in accordance with these Rules, or;
 - (ii) by expulsion in accordance with these Rules, or;
 - (iii) by death of the member, or;
 - (iv) by the member ceasing to be eligible to become a member of the Federation; in accordance with Rule 3.
- (b) 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 the Chief Executive Officer.
- (c) A notice of the resignation from membership of the Federation shall take effect:
- (i) where the member ceases to be eligible to become a member of the Federation;
 - (a) on the day upon which the notice is received by the Federation; or
 - (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or
 - (ii) in any other case:
 - (a) at the end of two weeks after the notice is received by the Federation; or
 - (b) on the day specified in the notice; whichever is later.
- (d) A notice delivered to the Secretary of the member's Branch, Zone Secretary or the Chief Executive Officer shall be taken to have been received by the Federation when it was delivered.

- (e) A notice of resignation that has been received by the Federation shall not be invalid because it was not addressed and delivered in accordance with Clause (b) of this Rule.
- (f) A resignation from membership of the Federation shall be valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the Federation that the resignation has been accepted.
- (g) Any subscriptions fees or levies payable but not paid by the former member in relation to a period before the member's resignation from the Federation took effect, may be sued for and recovered in the name of the Federation, in a Court of competent jurisdiction, as a debt due to the Federation subject to section 264(A) of the Act.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s254(2)(d)

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

Number of members

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Branch was 15,723.

Number of Employees

The number of persons who were, at the end of the reporting period, employees of the Branch was one.

Members of Committee of Management

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

- Robert Pritchard (Branch President)
- Scott Weber (Branch Vice President)
- Luke Hannon (Branch Treasurer)
- Anthony Bear (Branch Executive)
- Paul Bousfield (Branch Executive)
- Prudence Burgun (Branch Executive)
- Phil Collins (Branch Executive)
- Robert Dunn (Branch Executive)
- Kel Graham (Branch Executive)
- Anthony Gray (Branch Executive)
- Mark Walker (Branch Executive)
- Peter Gallagher (Branch Executive)
- Mick Connor (Branch Executive)
- Richard Long (Branch Executive)
- Stephen McDonald (Branch Executive)
- Mick Aalders (Branch Executive)
- Mark Ward (Branch Executive)



.....
Signed Bob Pritchard
(Branch President)

Date: ...05 May 2008.....