

Australian Government

Australian Industrial Registry

Mr Randolph Wierenga Branch President Police Federation of Australia Tasmania Police Branch 107 New Town Road New Town, Tasmania 7008

Fax: (03) 6278 1315

Dear Mr Wierenga,

Re: Application for certificate stating financial affairs of Branch are encompassed by financial affairs of associated State body For year ended 30 June 2007 (FR2007/436)

I refer to your application pursuant to section 269 of Schedule 1 of the *Workplace Relations Act 1996*, lodged in the Industrial Registry on 2 July 2008, in respect of the Tasmania Police Branch of the Police Federation of Australia for the financial year ended 30 June 2007.

I have granted the application. My certificate is enclosed.

Yours sincerely

T. Nassios DEPUTY INDUSTRIAL REGISTRAR

16 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 (FR2007/436)

CERTIFICATE

On 2 July 2008 an application was made under s269(2)(a) of Schedule 1 of the *Workplace Relations Act 1996* ("the RAO Schedule") by the Tasmania 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 Tasmania ("the Association"), an associated State body, in respect of the financial year ending 30 June 2007.

On 2 July 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 1984 (Tasmania), 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 30 June 2007, are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the RAO Schedule.





FR 2006/450 FR 2007/436

Police Federation of Australia Tasmanian Branch

> 107 New Town Road NEW TOWN TAS 7008

Friday, 27 June 2008

The Industrial Registrar Statutory Services Branch Attention: Mr Robert Pfeiffer Australian Industrial Registry GPO Box 1994S Melbourne Vic 3001

Dear Mr Pfeiffer

RE: Applications Pursuant to s.269 of Schedule 18 of the Workplace Relations Act 1996 – for the years ending 30 June 2006 and 30 June 2007.

The Police Federation of Australia Tasmania 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*.

Grounds and Reasons

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

1. The Police Association of Tasmania (hereinafter referred to as the "Associated State Body") is registered as an industrial organisation under the *Industrial Relations Act (Tasmania) 1984*.

- 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 section 22 of the Trades Unions Act 1889, prepared accounts, had those accounts audited, provided the audited amounts to members and lodged the audited accounts with the Commissioner for Corporate Affairs (see attachment 1); and
- b. A copy of the audited accounts are attached hereto (See Attachment 2);
- c. All members of the Reporting Unit and the Associated State Body, have been provided a copy of the Auditor's Report, Balance Sheet and Profit and Loss statement free of charge, by publishing the Reports on the Associated State Body's website.
- d. A copy of the operating reports for the years ending 30 June 2006 and 30 June 2007 are attached. The operating reports are also published on the Associated State Body's website.

The Police Federation of Australia, Tasmania 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. Your attention is drawn to an anomaly which has been discussed with your office regarding the prescribed State legislation (Industrial Relations Act 1984) not requiring financial reporting and therefore this Branch relying on the financial reporting obligations contained in the Trades Unions Act 1889.

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

Yours faithfully,

Randolph Wierenga

Branch President

Tuesday 12 February 2008

Commissioner for Corporate Affairs Consumer Affairs and Fair Trading Business Affairs Branch GPO Box 1244 HOBART TAS 7001

Dear Commissioner

- 2

The PAT inadvertently omitted forwarding last year's return to your office and therefore in accordance with Section 22 of the Trade Unions Act 1889 the following information is provided for the last two years:

- 1. A copy of the audit reports for 2005/2006 and 2006/2007 and profit and loss statements for 2006 and 2007 including bank balances.
- 2. Changes to PAT officers were:
 - 2006 D. Singline replaced C. Minehan as Western Branch Chairperson; R. Lee replaced J Puurand as Western Branch Secretary; L. Godfrey replaced S. Wills-Taylor as Northern Branch Secretary.
 - 2007 G. Cashion replaced P. Allen as Deputy Vice-President
 - 3. Rule changes during 2006 were as follows:
 - 1. Welfare Assistance Fund

Rule 64.2 (b) (ii) was amended by deleting "extreme".

 Death Benefits Scheme Rule 65 (a) and (b) were amended by increasing benefits. 3. Subscriptions

Rule 8 was amended by replacing the word "Cadet" with "Trainee".

- Membership Rule 6 (c) deleted the reference to Schedule A and was replaced with "the form provided".
- 5. Definitions

Rule 3 – the definition of "Spouse" was amended.

- 6. Schedules References to Schedules B and C were deleted as being redundant.
- 7. Dissolution

A new rule was inserted preceding the Commencement rule to comply with the Trade Unions Act 1889.

- 4. Rule changes during 2007 were as follows:
 - 1. Welfare Assistance Fund

New Rule 64.8 was inserted allowing for the Executive, at its discretion, to make determinations on compassionate grounds.

2. Death Benefits Scheme

A re-write of Rule 65 incorporated the following changes:

- Removed the ambiguity concerning payment on the death of a spouse where the spouse is also a member. The surviving member is only entitled to the payment for the death of a member.
- Removed ambiguity concerning payment on the death of a child where both parents are members. Only one payment will be made.
- Removes the need for a specific Death Benefit Account and allows for the payment on the death of a member to be made from Association's general funds. If a second or subsequent death occurs in the same financial year all members will then be levied .049% of the base salary of a 1st year constable and that will be paid to the nominated beneficiary or to the estate if no beneficiary is nominated.
- 3. By Law 11 Sick Leave Bank Rules

Rule 8(a) was amended by including the words "or Assistant General Secretary" after the words "General Secretary". Rule 11(b) was amended and increased the amount of days the Executive may grant to applicants in special circumstances from 25 days to 60 days and reduces the waiting period from 3 years to 2 years before a similar application can be considered.

Rules 15(a) corrected a numbering error by deleting "65" and replacing it with "57".

Please find attached the Association Rules as at 31 December 2006 and 2007.

Please find enclosed also a cheque for \$2.00 for lodgement of the rules for the last 2 years.

Yours sincerely

Mark Kadziolka General Secretary

Attachments: Rules, Cheque, P&Ls and Statements

Financial Statements

For the Year Ended 30 June 2007

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Income Statement

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	2007	2006
	\$	\$
Income		
Death Benefit Levy	23,947	-
Levies on Members	961	1,648
Cinema Ticket Sales	6,789	6,680
Interest	33,487	24,046
Journal Profits	26,000	19,500
Profit on sale of Motor Vehicles		11,818
Subscriptions	827,735	736,308
Sundry Income	-	3,061
Total income	918,919	803,061
Less: Expenses		
Affiliation Fees	-	2,627
Advertising	654	552
Audit and Accountancy Fees	5,730	7,060
Bank charges	839	934
Conference: State	32,531	4,818
Enterprise Agreement	541	-
Computer expenses	1,350	3,529
Cinema Tickets	8,126	6,275
Internet & Website	2,130	123
Depreciation	27,703	24,610
Donations	1,800	170
Gifts	1,047	1,354
Printing & stationery - office	10,596	7,236
Electricity	3,390	6,454
Fines	92	-
Nat. Police Memorial	-	21,351
Retirement presentations	4,394	10,439
EDACS Review		7,111
Freight and cartage	101	208
Insurance	10,098	8,373
Internet Access	2,520	6,686
Legacies	1,013	-,
Legal expenses and assistance	42,417	(11,496)
Affiliation Fees: Gourmet Club	30,667	27,370
Affiliation Fees: Police Federation	22,032	16,174
Affiliation Fees: TTLC	5,758	4,941
Media - Communication	36,705	23,407
Motor vehicle expenses	14,583	23, 4 07 16,110
	14,000	10,110

Income Statement

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Loss on Sale of Motor Vehicle 4,870 2,186 Office Expenses: General expenses 2,836 793 Office Expenses: Photocopier rental 4,441 3,976 Office Expenses: Prizes 3,42 254 Meetings: Branch 7,290 6,060 Meetings: Executive 11,443 16,112 Educational Material: Reference - 7 Potage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material: 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subarriptions 400 392 Sundry expenses	For the Year Ended 30 June 2007	2007	2006
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Office Expenses: Photocopier rental 4,441 3,976 Office Expenses: Floral tributes 1,855 821 Office Expenses: Prizes 342 254 Meetings: Branch 7,290 6,060 Meetings: Branch 7,290 6,060 Meetings: Executive 11,443 16,112 Educational Material: Reference - 7 Postage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses - 63 Staff expenses - 63 Staff expenses - 426 Subscriptions 400 392 Sundry expenses - 4263 Telephone: Mobiles 15,036 9,881 D	Office Expenses	185	1,096
Office Expenses: Floral tributes 1,855 821 Office Expenses: Prizes 342 254 Meetings: Branch 7,290 6,060 Meetings: General 4,616 4,197 Meetings: Executive 11,443 16,112 Educational Material: Reference - 7 Postage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 332 Superannuation 313,73 28,683 Travel - domestic 15,036 9,881 Death Benefits 7,0585 1,265 Conference: Interstate 7,0585 1,265 <	Office Expenses: General expenses	2,836	793
Office Expenses: Prizes 342 254 Meetings: Branch 7,290 6,060 Meetings: General 4,616 4,197 Meetings: Executive 11,443 16,112 Educational Material: Reference - 7 Postage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses: 100 1,045 Staff expenses: - 63 Staff expenses: 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits	Office Expenses: Photocopier rental	4,441	3,976
Meetings: Branch 7,290 6,060 Meetings: General 4,616 4,197 Meetings: Executive 11,443 16,112 Educational Material: Reference - 7 Postage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,445 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses: 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614	Office Expenses: Floral tributes	1,855	821
Meetings: General 4,616 4,197 Meetings: Executive 11,443 16,112 Educational Material: Reference - 7 Postage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses - 63 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Travel - domestic 15,036 9,881 Death Benefits 7,685 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surp	Office Expenses: Prizes	342	254
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Educational Material: Reference - 7 Postage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses - 63 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 332 Superannuation 31,373 28,663 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 33,0	Meetings: General	4,616	4,197
Postage 1,176 1,226 Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses - 63 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 33,022	Meetings: Executive	11,443	16,112
Educational Material: Presentation - 300 Quarterly journal expenses 8,525 6,855 Promotional Material 14,845 3,518 Rates and taxes 4,705 4,449 Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses - 63 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to death benefit fund (24,909) (1,648) Transfers from death benefit fund <td< td=""><td>Educational Material: Reference</td><td>-</td><td>7</td></td<>	Educational Material: Reference	-	7
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Repairs and maintenance 8,320 2,627 Wages and Salaries 326,557 314,146 Staff expenses - 63 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Telephone and fax - 253 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to death benefit fund (24,909) (1,648) Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve	Promotional Material	14,845	3,518
Wages and Salaries 326,557 314,146 Staff expenses - 63 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Telephone and fax - 253 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to death benefit fund (24,909) (1,648) Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265	Rates and taxes	4,705	4,449
Staff expenses - 63 Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 70,685 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265	Repairs and maintenance	8,320	2,627
Staff expenses: Training 190 1,045 Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Telephone and fax - 253 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265	Wages and Salaries	326,557	314,146
Telephone: Mobiles 4,486 3,024 Subscriptions 400 392 Sundry expenses - 426 Superannuation 31,373 28,663 Telephone: General - 253 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve (24,909) (1,648) Transfer to death benefit fund (24,909) (1,648) Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 8,113 (383)	Staff expenses	-	63
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Sundry expenses - 426 Superannuation 31,373 28,663 Telephone and fax - 253 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to death benefit fund (24,909) (1,648) Transfer to death benefit fund 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 33,022 1,265	Telephone: Mobiles	4,486	3,024
Superannuation 31,373 28,663 Telephone and fax - 253 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 110,712 166,909 Transfer to death benefit fund (24,909) (1,648) Transfer to and from Reserve 33,022 1,265 Total Transfer to and from Reserve 8,113 (383)	Subscriptions	400	392
Telephone and fax - 253 Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 110,712 166,909 Transfer to death benefit fund (24,909) (1,648) Transfer to death benefit fund 33,022 1,265 Total Transfer to and from Reserve 8,113 (383)	Sundry expenses	-	426
Telephone: General 6,283 6,803 Travel - domestic 15,036 9,881 Death Benefits 70,585 1,265 Conference: Interstate 7,803 10,684 Fringe Benefits Tax Expense 3,228 8,614 Total Expenses 808,207 636,152 Operating Surplus Before Transfer to and from Reserve 110,712 166,909 Transfer to and from Reserve 110,712 166,909 Transfer to death benefit fund (24,909) (1,648) Transfer to death benefit fund 33,022 1,265 Total Transfer to and from Reserve 8,113 (383)	Superannuation	31,373	28,663
Travel - domestic15,0369,881Death Benefits70,5851,265Conference: Interstate7,80310,684Fringe Benefits Tax Expense3,2288,614Total Expenses808,207636,152Operating Surplus Before Transfer to and from Reserve110,712166,909Transfer to and from Reserve110,712166,909Transfer to death benefit fund(24,909)(1,648)Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Telephone and fax	-	253
Death Benefits70,5851,265Conference: Interstate7,80310,684Fringe Benefits Tax Expense3,2288,614Total Expenses808,207636,152Operating Surplus Before Transfer to and from Reserve110,712166,909Transfer to and from Reserve110,712166,909Transfer to death benefit fund(24,909)(1,648)Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Telephone: General	6,283	6,803
Conference: Interstate7,80310,684Fringe Benefits Tax Expense3,2288,614Total Expenses808,207636,152Operating Surplus Before Transfer to and from Reserve110,712166,909Transfer to and from Reserve110,712166,909Transfer to death benefit fund(24,909)(1,648)Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Travel - domestic	15,036	9,881
Fringe Benefits Tax Expense3,2288,614Total Expenses808,207636,152Operating Surplus Before Transfer to and from Reserve110,712166,909Transfer to and from Reserve110,712166,909Transfer to death benefit fund(24,909)(1,648)Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Death Benefits	70,585	1,265
Total Expenses808,207636,152Operating Surplus Before Transfer to and from Reserve110,712166,909Transfer to and from Reserve(24,909)(1,648)Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Conference: Interstate	7,803	10,684
Operating Surplus Before Transfer to and from Reserve110,712166,909Transfer to and from Reserve(24,909)(1,648)Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Fringe Benefits Tax Expense	3,228	8,614
Transfer to and from ReserveTransfer to death benefit fund(24,909)Transfers from death benefit fund33,022Total Transfer to and from Reserve8,113(383)	Total Expenses	808,207	636,152
Transfer to death benefit fund(24,909)(1,648)Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Operating Surplus Before Transfer to and from Reserve	110,712	166,909
Transfers from death benefit fund33,0221,265Total Transfer to and from Reserve8,113(383)	Transfer to and from Reserve		_
Total Transfer to and from Reserve8,113 (383)	Transfer to death benefit fund	(24,909)	(1,648)
	Transfers from death benefit fund	33,022	1,265
Operating Surplus After Transfer to and from Reserve 118,825 166,526	Total Transfer to and from Reserve	8,113	(383)
	Operating Surplus After Transfer to and from Reserve	118,825	166,526

Balance Sheet

,

		2007	2006
ASSETS	Note	\$	\$
Current assets			
Floating Rate Deposit I20	2	640,037	451,978
General Account	2	60,649	150,409
Negotiator Deposit I2	2	19,940	18,451
Cinema Tickets on Hand		996	810
Loans to members		11,309	13,089
Sundry debtors and pre-payments		13,426	32,318
Total current assets		746,357	667,055
Non-current assets			
Land and buildings at cost	3	298,110	298,110
Motor vehicles at WDV	3	90,014	92,367
Office plant & equip at WDV	3	39,025	40,402
Accrued interest		10,388	6,300
Shares TPCU		10	10
Total non-current assets	-	437,547	437,189
TOTAL ASSETS	_	1,183,904	1,104,244
LIABILITIES			
Current liabilities			
Sundry creditors & accruals		-	42,390
PAYG Withholding		8,574	8,630
Employee Deductions: First Choice		264	264
Employee Deductions: Super - General		7,088	-
Employee Deductions: AMP Super		282	-
Employee Deductions: PCYC		40	14
Employee Deductions: RBF super		(164)	158
Provision annual leave	4	45,919	25,453
Provision long service leave	4	13,462	29,038
GST Payable	_	15,769	15,325
Total current liabilities	_	91,234	121,272
Non-Current liabilities			
Provision long service leave	4 _	12,913	13,929
Total non-current liabilities		12,913	13,929
TOTAL LIABILITIES		104,146	135,201
NET ASSETS		1,079,758	969,043
EQUITY			
Capital profit reserve		183,929	183,929
Death benefit fund	5	-	8,114
Retained Earnings	_	895,829	777,000
TOTAL EQUITY	7 _	1,079,758	969,043

Notes to the Financial Statements

For the Year Ended 30 June 2007

1 Statement of Significant Accounting Policies

(a) General information

The financial report is a special purpose financial report prepared to fulfil the reporting requirements under the constitution. The Executive Committee has determined that the association is not a reporting entity and therefore there is no requirement to apply Accounting Standards (and other mandatory professional reporting requirements) in the preparation and the presentation of this report and none have been intentionally adopted.

The report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with previous periods unless otherwise stated, have been adopted in the preparation of this report.

(b) Income Tax

The association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(c) Property, Plant and Equipment

Property, Plant & Equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all property, plant and equipment are depreciated over the useful lives of the assets to the association commencing from the time the asset was held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

<u>Class of Fixed Asset</u>	<u>Depreciation Method</u>	Depreciation Rate
Motor Vehicles	Diminishing Value (DM)	18.5% - 22.5%
Office Equipment	Straight line & DM	7% - 40%

Notes to the Financial Statements

For the Year Ended 30 June 2007

1 Statement of Significant Accounting Policies (continued)

(d) Employee Benefits

Provision is made for the Association's liability for annual and long service leave at balance date. Annual and long service leave have been measured at their nominal value irrespective of when future cash flows are expected to occur. The liability for long service leave has been accrued after 5 years of service.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(e) Revenue

All revenue is stated net of the amount of goods and services tax (GST).

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

2 Cash Assets

3

	2007	2006
	\$	\$
General Account	60,649	150,409
Cash at bank	19,940	18,451
Short-term bank deposits	640,037	451,978
	720,626	620,838
Property Plant and Equipment		
	2007	2006
	\$	\$
Land and buildings at cost	298,110	298,110
Motor vehicles at WDV	90,014	92,367
Office plant & equip at WDV	39,025	40,402
Total property, plant and equipment	427,149	430,879

Notes to the Financial Statements

For the Year Ended 30 June 2007

4 Provisions for Employee Benefits

	2007	2006
	\$	\$
Current:		
Annual leave	45,919	25,453
Long service leave	13,462	29,038
	59,381	54,536
Non-current:		
Long service leave	12,913	13,929
Total provision for employee benefits	72,294	68,465

5 Reserves

(a) Death Benefit Fund

The Death Benefit Fund represents accumulated funds collected by levy on members to provide assistance for members' dependants in the event of death. The policy of the fund is to accumulate interest in the account so in the future in the event of the death of a member, the remaining members need not be levied to replenish the account to the minimum level required.

6 Capital and Leasing Commitments

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements

- Photocopier lease 2007 2006 \$ \$ Payable - minimum lease payments - not later than 12 months - between 12 months and 5 years - 2,731 2,731 6,290

7 Contingent assets and liabilities

The association has no contingent assets or contingent liabilities as at 30 June 2007.

8 Retained Earnings

	2007	2006
	\$	\$
- Retained Earnings	777,000	610,470
- Net Income (Loss)	118,829	166,530
	895,829	777,000

Executive Committee's Statement

30 June 2007

The Executive Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the executive Committee the financial report as attached:

1. Presents a true and fair view of the financial position of The Police Association of Tasmania, as at 30

June 2007 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that The Police Association of

Tasmania will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Executive Committee and is signed for and on behalf of the Executive Committee by:

President

Treasurer

Dated this 28th day of November 2007.



Auditors Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2007 there has been:

- (i) no contraventions of the auditor independence requirements as set out in the Australian Professional Ethical Standards in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

WHK Denison

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Alison J Flakemore Audit Partner

Dated this 28 day of Norember 2007.

Accountants & Auditors



Independent Audit Report to the members of The Police Association of Tasmania

Report on the Financial Report

We have audited the accompanying financial report of The Police Association of Tasmania, which comprises the balance sheet as at 30 June 2007, and the income statement, executive committee's statement for the year ended that date, a summary of significant accounting policies and other explanatory notes.

Executive Committees' Responsibility for the Financial Report

The Executive Committee of the Association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the constitution and are appropriate to meet the needs of the members. This executive committees' responsibility also include 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

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to meet the needs of members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we 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 judgment, 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 Association'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 directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Accountants & Auditors



Independent Audit Report to the members of The Police Association of Tasmania

Independence

In conducting our review, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion the financial report of The Police Association of Tasmania presents fairly, in all material respects the financial position of the Police Association of Tasmania as of 30 June 2007 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

WHK Denison

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Alison J Flakemore Audit Partner

Dated this 29 Thay of November 2007.

Accountants & Auditors

THE POLICE ASSOCIATION OF TASMANIA OFFICERS OF THE ASSOCIATION FOR THE YEAR ENDED 30 JUNE 2007

EXECUTIVE COMMITTEE LIST

NAME	POSITION	HOME ADDRESS
Randolph Wierenga	President	PO Box 101 BLACKMANS BAY 7152
Pat Groves	Vice President	2126 East Tamar Highway, MT. DIRECTION 7252
Gavin Cushion	Deputy Vice President	20 Constance Ave GLEMORCHY 7010
Hank Timmerman	Treasurer	19 Brady Street MIDWAY POINT 7171
Russell Smith	Trustee	366 Tranmere Road TRANMERE 7018
Dale French	Trustee	20 Fehlrich Court GRANTON 7011
John Shea	Trustee	6 Josephine Street NEWNHAM 7248
Robbie Dunn	Chairperson Southern Branch	35 Winston Avenue, SEVEN MILE BEACH 7170
Garry Smith	Secretary Southern Branch	9 Peatree Close HUONVILLE 7109
Derek Singline	Chairperson Western Branch	12 Morgan Court DEVONPORT 7310
Rockie Lee	Secretary Western Branch	79 North Street DEVONPORT 7310
Peter Roberts	Chairperson Northern Branch	57 Cormiston Road RIVERSIDE 7240

THE POLICE ASSOCIATION OF TASMANIA OFFICERS OF THE ASSOCIATION FOR THE YEAR ENDED 30 JUNE 2006

EXECUTIVE COMMITTEE LIST (cont.)

NAME	POSITION	HOME ADDRESS
Lindsay Godfrey	Secretary Northern Branch	24 Kelvin Street YOUGTOWN 7249
Ross Paine	Chairperson Officers Branch	13 Presnell Street AUSTINS FERRY 7011
Gary Eastwood	Secretary Officers Branch	198 Melville Street HOBART TAS 7000
Mark Kadziolka	General Secretary	293 Umfrevilles Road KAOOTA 7150
Angela Smoth	Assistant Secretary	366 Tranmere Road TRANMERE 7018
Julie Lillico	Administration Manager	127 Strickland Avenue SOUTH HOBART 7004

WHK **Denison** Leman 12,

Alison Flakemore Audit Partner

Dated this

29th day of NOJenbel 2007.

POLICE FEDERATION OF AUSTRALIA – TASMANIA POLICE BRANCH

Operating Report for year ended 30 June 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 agreement negotiated by the Association. s254(2)(a)

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

<u>Manner of Resignation</u> 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 o 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 1247

Number of Employees

There are no persons directly employed by the branch. Full time officials are employees of the Associated State Body.

Members of Committee of Management

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

Randolph Wierenga (President) Pat Groves (Vice President) Patrick Allen (Deputy Vice President) to 21/12/06 Gavin Cashion (Deputy Vice President) from 27/03/07 Hank Timmerman (Treasurer) Russell Smith (Trustee) John Shea (Trustee) Dale French (Trustee) Robert Dunn (Southern Sub Branch Chairperson) Garry Smith (Southern Sub Branch Secretary) Peter Roberts (Northern Sub Branch Chairperson) Lyndsay Godfrey (Northern Sub Branch Secretary) from 1/01/06 Derek Singline (Western Sub Branch Chairperson) from 1/01/06 Rockie Lee (Western Sub Branch Secretary) from1/01/06 Ross Paine (Officers Sub Branch Chairperson) Gary Eastwood (Officers Sub Branch Secretary)

V

Signed Randolph Wierenga (Branch President)

Date: 27/6/08