



Australian Government
Australian Industrial Registry

4 March 2009

Mr Randolph Wierenga
Branch President
Police Federation of Australia
Tasmania Police Branch
107 New Town Road
NEW TOWN TAS 7008

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 2008 (FR2008/365)

I refer to your application pursuant to section 269 of Schedule 1 of the *Workplace Relations Act 1996*, lodged in the Industrial Registry on 25 February 2009, in respect of the Tasmania Police Branch of the Police Federation of Australia for the financial year ended 30 June 2008.

I have granted the application. My certificate is enclosed.

Yours sincerely

A handwritten signature in black ink, appearing to be 'T. Nassios', written over a vertical line that serves as a separator between the signature and the name below.

T. Nassios
DEPUTY INDUSTRIAL REGISTRAR

WORKPLACE RELATIONS ACT 1996

s.269(2)(a) RAO Schedule

Reporting unit's financial affairs encompassed by associated State body

Police Federation of Australia

(FR2008/365)

CERTIFICATE

On 25 February 2009, 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 2008.

On 25 February 2009, 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 2008, 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

4 March 2009



Police Federation of Australia
Tasmanian Branch

107 New Town Road
NEW TOWN TAS 7008

Friday, 20 February 2009

The Industrial Registrar
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994
Melbourne Vic 3001

Dear Sir

***RE: Applications Pursuant to s.269 of Schedule 1B
of the Workplace Relations Act 1996 – for the year ending
30 June 2008.***

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 accounts 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 report for the year ending 30 June 2008 is attached. The operating report is 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

POLICE FEDERATION OF AUSTRALIA – TASMANIA POLICE BRANCH

Operating Report for year ended 30 June 2008 – 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)

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 or 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 1227

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

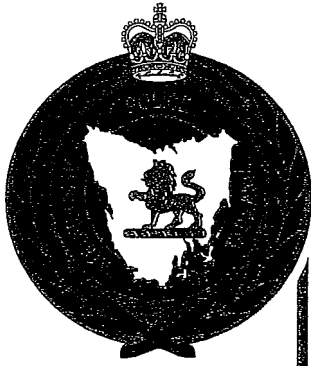
The persons who held office as members of the Committee of Management during the reporting period are:

Randolph Wierenga (President)
Pat Groves (Vice President)
Gavin Cashion (Deputy Vice President)
Hank Timmerman (Treasurer)
Russell Smith (Trustee)
John Shea (Trustee)
Dale French (Trustee)
Robert Dunn (Southern Sub Branch Chairperson)
Garry Smith (Southern Sub Branch Secretary) to 31/12/07
Theresa Paterson (Southern Sub Branch Secretary) from 01/01/08
Peter Roberts (Northern Sub Branch Chairperson) to 21/03/08
Melanie Groves (Northern Sub Branch Chairperson) from 15/05/08
Lyndsay Godfrey (Northern Sub Branch Secretary)
Derek Singline (Western Sub Branch Chairperson)
Rockie Lee (Western Sub Branch Secretary) to 31/12/07
Sarah Mansfield (Western Sub Branch Secretary) from 01/01/08
Ross Paine (Officers Sub Branch Chairperson)
Gary Eastwood (Officers Sub Branch Secretary)



.....
Signed Randolph Wierenga
(Branch President)

Date: 28/2/09



**POLICE
ASSOCIATION
OF
TASMANIA**

Founded 1923

*Unity
Equity
Friendship*

All correspondence to
be addressed to:

The General Secretary
Mark Kadziolka

107 New Town Road,
New Town,
Tasmania 7008.

Telephone: 03 6278 1900
Facsimile: 03 6278 1315
Email: pat@pat.asn.au
Web: <http://www.pat.asn.au>

ARN: 37 490 634 459

Thursday 20 February 2009

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

Dear Commissioner,

In accordance with Section 22 of the Trade Unions Act 1889 the following information is provided:

1. A copy of the audit report for 2007/08 and profit and loss statement for 2008 including bank balances at the end of that period.
2. Changes to the Association's Officers during 2008 were:
Theresa Paterson replaced Garry Smith as Southern Branch Secretary and Melanie Groves replaced Peter Roberts as Northern Branch Chairperson.
3. There were no Rule changes in 2008. Please find attached the Association Rules as at 31 December 2008.

In addition please find enclosed a cheque for \$1.00 for rule lodgement.

Yours sincerely

Mark Kadziolka
General Secretary

Attachments:

1. Audit report 2007/8
2. Profit and loss statement 2008
3. Bank balances 31/12/08
4. Association Rules

Police Association of Tasmania

Financial Statements

For the Year Ended 30 June 2008

The Police Association of Tasmania

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The Police Association of Tasmania

Income Statement

For the year ended 30 June 2008

	2008 \$	2007 \$
Income		
Interest	51,140	33,487
Death Benefit Levy	26,237	23,947
Sale of Cinema Tickets	5,719	6,789
Membership subscriptions	868,710	827,735
Other income	<u>25,409</u>	<u>26,961</u>
Total Income	977,215	918,919
Less Expenses		
Audit and Accountancy Fees	5,620	5,730
Affiliation Fees	1,540	-
Advertising	64	654
Affiliation Fees:Gourmet Club	9,679	30,667
Affiliation Fees:Police Federation	20,932	22,032
Affiliation Fees:TTLIC	5,947	5,758
Affiliation Fees:My Rewards	5,698	-
Bank charges	540	834
Cinema Tickets	6,955	8,126
Computers	8,004	1,350
Conference:Interstate	9,009	7,803
Conference:State	-	32,531
Death Benefits	42	70,585
Depreciation	28,912	27,703
Donations	1,328	1,800
Electricity	5,416	3,390
Educational Material	91	-
Enterprise Agreement	10,941	541
Fines and penalties	48	92
Floral tributes	2,465	1,855
Freight and cartage	618	101
Fringe Benefits Tax Expense	10,471	3,228
General expenses	4,948	2,836
Gifts	733	1,047
Internet & Website	1,269	2,130
Internet Access	1,778	2,520
Insurance	7,169	10,098
Legacies	1,324	1,013
Legal costs	31,670	42,417
Media - Communication	26,000	36,705
Meetings	28,156	23,350

The Police Association of Tasmania

Income Statement For the year ended 30 June 2008

	2008 \$	2007 \$
Motor vehicle expenses	19,235	14,583
Office expenses	20	185
Quarterly journal expenses	7,707	8,525
Photocopier rental	3,597	4,441
Postage	1,338	1,176
Printing and stationery	11,481	10,596
Prizes	-	342
Promotional Material	15,673	14,845
Profit/(Loss) on sale - motor vehicles	-	4,870
Rates and taxes	4,562	4,705
Retirement presentations	14,428	4,394
Repairs and maintenance	16,314	8,320
Salaries and wages	338,346	326,557
Staff training and welfare	1,505	190
Subscriptions	532	400
Sundry expenses	76	-
Superannuation	37,577	31,373
Telephone	13,377	10,770
Travel/Accommodation Expenses	14,068	15,036
Welfare Assistance Members	2,000	-
Total Expenses	<u>739,202</u>	<u>808,204</u>
Operating Surplus Before Transfer to and from Reserve	<u>238,013</u>	<u>110,715</u>
Transfer to and from Reserve		
Transfer to Death Benefit Fund	-	(24,909)
Transfers from Death Benefit Fund	-	33,022
Total Transfer to and from Reserve	-	<u>8,113</u>
OPERATING PROFIT/(LOSS)	<u>238,013</u>	<u>118,828</u>

The Police Association of Tasmania

Balance Sheet As at 30 June 2008

	Notes	2008 \$	2007 \$
CURRENT ASSETS			
Cash and cash equivalents	2	987,290	720,636
Trade and other receivables		16,130	10,388
Inventories		996	996
Other		<u>711</u>	<u>13,426</u>
TOTAL CURRENT ASSETS		<u>1,005,127</u>	<u>745,446</u>
NON-CURRENT ASSETS			
Trade and other receivables		8,619	11,309
Property, plant and equipment	3	<u>421,747</u>	<u>427,149</u>
TOTAL NON-CURRENT ASSETS		<u>430,366</u>	<u>438,458</u>
TOTAL ASSETS		<u>1,435,493</u>	<u>1,183,904</u>
CURRENT LIABILITIES			
Trade and other payables		40,358	31,853
Provisions	4	<u>77,365</u>	<u>72,294</u>
TOTAL CURRENT LIABILITIES		<u>117,723</u>	<u>104,147</u>
TOTAL LIABILITIES		<u>117,723</u>	<u>104,147</u>
NET ASSETS		<u>1,317,770</u>	<u>1,079,757</u>
MEMBERS' FUNDS			
Retained profits	5	<u>1,317,770</u>	<u>1,079,757</u>
TOTAL MEMBERS' FUNDS		<u>1,317,770</u>	<u>1,079,757</u>

The Police Association of Tasmania

Notes to the Financial Statements For the year ended 30 June 2008

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the reporting requirements of the Constitution. The 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 financial report has been 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 material policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

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

(b) Fixed Assets

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>	<u>Depreciation Rate</u>
Motor Vehicles	Diminishing Value (DM)	18.5% 22.5%
Office Equipment	Straight line & DM	7% 40%.

(c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the association are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives received under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

The Police Association of Tasmania

Notes to the Financial Statements

For the year ended 30 June 2008

NOTE 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

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Other revenue is recognised when the right to receive the revenue has been established.

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 expense. Receivables and payables in the Balance Sheet are shown inclusive of GST.

The Police Association of Tasmania

Notes to the Financial Statements

For the year ended 30 June 2008

	Note	2008 \$	2007 \$
NOTE 2: CASH AND CASH EQUIVALENTS			
General Account		152,622	60,659
Negotiator Deposit I2		-	19,940
Floating Rate Deposit I20		<u>834,668</u>	<u>640,037</u>
		<u>987,290</u>	<u>720,636</u>
NOTE 3: PROPERTY, PLANT AND EQUIPMENT			
LAND			
Freehold land:			
At cost		<u>298,110</u>	<u>298,110</u>
PLANT AND EQUIPMENT			
(a) Motor vehicles			
At cost		<u>71,131</u>	<u>90,014</u>
(b) Office equipment			
At cost		<u>52,506</u>	<u>39,025</u>
Total plant and equipment		<u>123,637</u>	<u>129,039</u>
Total property, plant and equipment		<u>421,747</u>	<u>427,149</u>
NOTE 4: PROVISIONS			
CURRENT			
Annual Leave		46,396	45,919
Long Service Leave		<u>17,856</u>	<u>13,462</u>
		64,252	58,381
NON CURRENT			
Long Service Leave		<u>13,113</u>	<u>12,913</u>
Total provision for employee benefits		<u>77,365</u>	<u>72,294</u>
NOTE 5: RETAINED EARNINGS			
Retained earnings at the beginning of the financial year		1,079,757	960,929
Net profit / (loss) attributable to members of the entity		<u>238,013</u>	<u>118,828</u>
Retained Earnings at the end of the financial year		<u>1,317,770</u>	<u>1,079,757</u>

The Police Association of Tasmania

Statement by Members of the Committee

The committee have 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 committee the financial report:

1. Presents a true and fair view of the financial position of The Police Association of Tasmania as at 30 June 2008 and its performance for the financial 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 committee and is signed for and on behalf of the Committee by:

President:



Treasurer:



Dated this 17th day of February 2009.

Police Association of Tasmania

Auditors Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2008 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 Audit Partnership



Alison Flakemore
Audit Partner

Dated this 12th day of February 2009.

Police Association of Tasmania

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

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of The Police Association of Tasmania, which comprises the balance sheet as at 30 June 2008, and the income statement, a summary of significant accounting policies, other explanatory notes and the Statement By Members of The Committee.

Committee's Responsibility for the Financial Report

The 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. The committee's responsibilities also includes establishing 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, as described in Note 1, are appropriate to meet the needs of the 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

Police Association of Tasmania

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


Independence

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

Audit 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 2008 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 Audit Partnership



Alison Flakemore
Audit Partner

Dated this *20th* day of *February* 2009.

