



FAIR WORK
AUSTRALIA

14 April 2010

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

BY EMAIL: pat@pat.asn.au

Dear Mr Wierenga,

Application for certificate stating financial affairs of reporting unit are encompassed by financial affairs of associated State body for year ended 30 June 2009

(FR2009/230)

I refer to your application lodged pursuant to section 269 of the *Fair Work (Registered Organisations) Act 2009* in respect of Tasmania Police Branch of the Police Federation of Australia for the financial year ended 30 June 2009. The application was lodged with Fair Work Australia on 8 April 2010.

I have granted the application. My certificate is enclosed.

Yours sincerely,

Terry Nassios
Delegate of the General Manager
Fair Work Australia

Police Federation of Australia

CERTIFICATE

On 8 April 2010 an application was made under s269(2)(a) of the Act 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 ended 30 June 2009.

On 8 April 2010, the Branch lodged a copy of the audited accounts of the Association with Fair Work Australia.

I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1984* (Tas), 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 and provided a copy of the audited accounts to its members; 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; and
- a report under s254 of the Act has been prepared in respect of the activities of the Branch and has been provided to members of the Branch with copies of the accounts.

I am satisfied that the financial affairs of the Branch in respect of the financial year ended 30 June 2009 are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the Act.



T. Nassios
Delegate of the General Manager
Fair Work Australia

14 April 2010

ELLIOTT, Mark

From: ELLIOTT, Mark
Sent: Wednesday, 14 April 2010 4:20 PM
To: 'pat@pat.asn.au'
Subject: Tas Police Branch: FW(RO) Act s269 - financial affairs of reporting unit are encompassed by financial affairs of associated State body (FR2009/230)
Attachments: 6.pdf

Dear Mr Wierenga,

I refer to your application dated 6 April 2010 in the abovementioned matter.

The application has been granted.

Correspondence and a certificate of the Delegate of the General Manager of Fair Work Australia is attached.

Please contact me by return email or by telephone on 03 8661 7811 should you wish to discuss the matter.

Kind regards,

MARK ELLIOTT

Tribunal Services and Organisations

Fair Work Australia

Tel: 03 8661 7811

Fax: 03 9655 0410

mark.elliott@fwa.gov.au

11 Exhibition Street, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au



Police Federation of Australia
Tasmanian Branch

107 New Town Road
NEW TOWN TAS 7008

Tuesday, 6 April 2010

The General Manager
Fair Work Australia
GPO Box 1994
Melbourne Vic 3001

Dear Sir

RE: FR 2009/230 Applications Pursuant to s.269 of the Fair Work (Registered Organisations) Act 2009 – for the year ending 30 June 2009.

The Police Federation of Australia Tasmania Police Branch makes application pursuant to s.269 of the Fair Work (Registered Organisations) Act 2009, to be taken to have satisfied Part 3.

Relief Sought

- That the General Manager 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 the Fair Work (Registered Organisations) Act 2009.

Grounds and Reasons

S.269 of the Fair Work (Registered Organisations) Act 2009 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 the Fair Work (Registered Organisations) Act 2009 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 2009 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 the Fair Work (Registered Organisations) Act 2009 and consequently seeks the relief as sought in this application. Your attention is drawn to an anomaly which has been discussed with your office previously 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 2009 – 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 1251

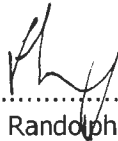
Number of Employees

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)
Robert Dunn (Vice President)
Gavin Cashion (Deputy Vice President)
Russell Smith (Treasurer)
Derek Singline (Trustee)
Andrew Fogarty (Trustee)
Dale French (Trustee)
Andrew O'Dwyer (Southern Sub Branch Chairperson)
Theresa Paterson (Southern Sub Branch Secretary)
Melanie Groves (Northern Sub Branch Chairperson)
Matthew Shea (Northern Sub Branch Secretary)
Danny Russell (Western Sub Branch Chairperson)
Sarah Mansfield (Western Sub Branch Secretary)
Ross Paine (Officers Sub Branch Chairperson)
Gary Eastwood (Officers Sub Branch Secretary)
John Mikulski (Eastern Sub Branch Chairperson)
Pat Allen (Eastern Sub Branch Secretary)



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

Date: 6/4/10

Attachment 1

19 February 2010

Commissioner for Business Affairs
GPO Box 1244
HOBART TAS 7001

Dear Commissioner,

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

- A copy of the audit report for 2008/09 and profit and loss statement for 2009.
- The bank balances as at 31/12/09 were: General Account - \$161,816.28 and Term Deposit - \$1,131,987.98.
- Changes to the Association's Officers during 2009 were::
 - Russell Smith replaced Hank Timmerman as Treasurer;
 - Derek Singline and Andrew Fogarty replaced Russell Smith and John Shea as Trustees;
 - Danny Russell replaced Derek Singline as Western Branch Chairperson;
 - Robbie Dunn replaced Pat Groves as Vice President;
 - Andrew O'Dwyer replaced Robbie Dunn as Southern Branch Chairperson;
 - Matthew Shea replaced Lyndsay Godfrey as Northern Branch Secretary;
- There were no Rule changes in 2009. Please find attached the Association Rules as at 31 December 2009.

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

Yours sincerely

Mark Kadziolka
General Secretary

- Attachments:
1. Audit report 2008/9
 2. Profit and loss statement 2009
 3. Association Rules

Attachment 2

Police Association of Tasmania

Financial Statements

For the Year Ended 30 June 2009

The Police Association of Tasmania

For the Year Ended 30 June 2009

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The Police Association of Tasmania

Statement by Members of the Committee

The committee has determined that the organisation 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 2009 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 committee and is signed for and on behalf of the committee by:

President 

Treasurer 

Dated this 28th day of October 2009.

The Police Association of Tasmania

Income Statement

For the Period Ended 30 June 2009

	2009	2008
	\$	\$
Income		
Death Benefit Levy	22	26,237
Dividend income	7,891	5,719
Interest received	63,992	51,140
Journal Profits	26,000	25,409
Subscriptions	913,352	868,710
Sundry Income	915	-
Total income	1,012,172	977,215
Less: Expenses		
Advertising	341	64
Affiliation Fees	38,476	43,796
Audit and Accountancy Fees	6,736	5,620
Bank Fees and Charges	21	540
Computer expenses	4,343	8,004
Conference/Seminar costs	4,716	9,009
Floral tributes	3,868	2,465
Death Benefits	28,200	42
Cinema Tickets	7,231	6,955
Depreciation	31,951	28,912
Donations	11,200	1,328
Education Material	3,204	91
Electricity	5,691	5,416
Enterprise Agreement	-	10,941
Fines and penalties	68	48
Freight and cartage	69	618
Fringe Benefits Tax Expense	12,668	10,471
General expenses	10,090	4,948
Gifts	255	733
Insurance	8,793	7,169
IT Expenses	8,557	3,047
Legacies	1,227	1,324
Legal expenses and assistance	31,669	31,670
Loss on sale - motor vehicles	4,511	-
Media - Communication	24,639	26,000
Meetings	43,083	28,156
Motor vehicle expenses	17,768	19,235
Office Expenses - Other	-	20
Other	1,260	-
Photocopier rental	3,547	3,597
Postage	3,432	1,338
Printing and stationery	7,101	11,481
Promotional Material	7,956	15,673

The Police Association of Tasmania

Income Statement

For the Period Ended 30 June 2009

	2009	2008
	\$	\$
Quarterly journal expenses	8,810	7,707
Rates and taxes	4,837	4,562
Salaries and Wages	366,264	338,346
Repairs and maintenance	12,430	16,314
Retirement Presentations	3,065	14,428
Staff amenities	7,596	-
Superannuation	43,319	37,577
Subscriptions	550	532
Sundry expenses	-	76
Telephone and fax	12,405	13,377
Training	386	1,505
Travel/Accommodation Expenses	22,427	14,068
Welfare Assistance Members	-	2,000
Total Expenses	814,774	739,203
Surplus/(Deficit)	197,398	238,012

The Police Association of Tasmania

Balance Sheet

As at 30 June 2009

	Note	2009 \$	2008 \$
ASSETS			
Current assets			
Cash and cash equivalents	2	1,197,877	987,290
Trade and other receivables	3	24,071	25,460
Inventories		1,639	996
Total current assets		1,223,587	1,013,746
Non-current assets			
Property, plant and equipment	4	435,906	421,747
Total non-current assets		435,906	421,747
TOTAL ASSETS		1,659,493	1,435,493
LIABILITIES			
Current liabilities			
Trade and other payables	5	21,094	19,018
Current tax liabilities		23,526	21,340
Short-term provisions	6	84,820	46,396
Total current liabilities		129,440	86,754
Non-current liabilities			
Other long-term provisions	6	14,870	30,969
Total non-current liabilities		14,870	30,969
TOTAL LIABILITIES		144,310	117,723
NET ASSETS		1,515,183	1,317,770
MEMBERS' FUNDS			
Reserves		183,929	183,929
Retained earnings		1,331,254	1,133,841
TOTAL MEMBERS' FUNDS		1,515,183	1,317,770

The accompanying notes form part of these financial statements.

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2009

1 Summary of Significant Accounting Policies

(a) Basis of preparation

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.

(b) Comparatives

Where appropriate the comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(c) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

(d) 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.

(e) Property, plant and equipment

Property, plant and equipment are carried at cost, independent or Committee's valuation. All assets excluding freehold land and buildings, are depreciated over their useful lives to the association which for plant and equipment is generally 10 years.

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2009

1 Summary of Significant Accounting Policies continued

(e) Property, plant and equipment continued

(i) Depreciation

The depreciable amount of all fixed assets, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Group commencing from the time the asset is held ready for use.

(ii) Method and rates

Property, plant, equipment and leasehold improvements are stated at cost. Depreciation is provided using the following methods and annual rates:

	<u>Method</u>	<u>Rate</u>
Office Equipment	Diminishing Value	7.00 - 40.00
Motor Vehicles	Straight Line & Diminishing Value	18.50 - 22.50

(f) Trade payables

Trade and other payables are stated at cost, which approximates fair value due to the short term nature of these liabilities.

(g) Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

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

(h) Income taxes

No provision for income tax has been provided for as the association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2009

(i) **Revenue**

Interest revenue is recognised over the period for which the funds were invested.
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).

(j) **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 Tax 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 and cash equivalents

	2009	2008
	\$	\$
Other	10	10
Cash at bank	198,982	152,612
Short-term bank deposits	998,885	834,668
Total	1,197,877	987,290

3 Trade and other receivables

	2009	2008
	\$	\$
Accrued Interest	10,584	16,130
Loans To Members	12,131	8,619
Sundry Debtors	1,356	711
Total	24,071	25,460

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2009

4 Property, plant and equipment

	2009	2008
	\$	\$
LAND AND BUILDINGS		
Land & Buildings		
Land and buildings at cost	298,110	298,110
Total land and buildings	298,110	298,110
PLANT AND EQUIPMENT		
Motor vehicles		
Motor vehicles at WDV	77,641	71,131
Total motor vehicles	77,641	71,131
Office equipment		
Office plant & equip at WDV	60,155	52,506
Total office equipment	60,155	52,506
Total plant and equipment	137,796	123,637
Total property, plant and equipment	435,906	421,747

5 Trade and other payables

	2009	2008
	\$	\$
Sundry creditors & accruals	12,186	8,883
Superannuation Payable	8,908	10,135
Total	21,094	19,018

6 Provisions

(a) Provision for Employee Entitlements

	2009	2008
	\$	\$
CURRENT		
Annual Leave	45,340	46,396
Long Service Leave	39,480	-
	84,820	46,396
NON-CURRENT		
Long Service Leave	14,870	30,969
	14,870	30,969

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2009

7 Capital and Leasing Commitments

There are no capital or leasing commitments at 30 June 2009.

8 Contingent Liabilities and Contingent Assets

There are no contingent liabilities or contingent assets at 30 June 2009.

9 Subsequent Events

There are no subsequent events after the balance date to be disclosed.

10 Organisation Details

The registered office of the Organisation is:

The Police Association of Tasmania

107 New Town Road

New Town TAS 7008



The Police Association of Tasmania

Auditors Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2009 there have 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

A handwritten signature in black ink, appearing to read "Alison Flakemore", is written over a large, faint, stylized watermark of the state of Tasmania.

Alison Flakemore
Audit Partner

Dated this 7th day of October 2009.

The 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 Audit AU, which comprises the balance sheet as at 30 June 2009, and the income statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

The Responsibility of the Committees for the Financial Report

The committee members of the association are 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 appropriate to meet the needs of the members. The committee members' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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 members, 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 members' financial reporting under the company's 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.

The 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.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of The Police Association of Tasmania as of 30 June 2009 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



Alison Flakemore
Audit Partner


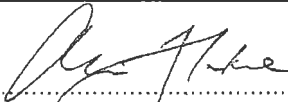
Dated this 29th day of October 2009.

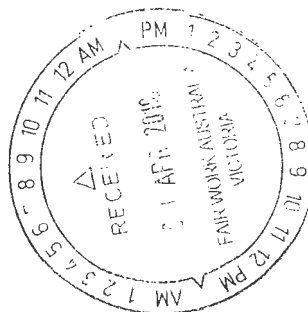
The Police Association of Tasmania

Executive Committee For the year ended 30 June 2009

President	Randolph Wierenga	PO Box 101 BLACKMANS BAY TAS 7052
Vice President	Robbie Dunn	35 Winston Avenue SEVEN MILE BEACH TAS 7170
Deputy Vice President	Gavin Cashion	90 Conningham Road CONNINGHAM TAS 7054
Treasurer	Russell Smith	366 Tranmere Road TRANMERE TAS 7018
General Secretary	Mark Kadziolka	293 Umfrevilles Road KAOOTA TAS 7150
Trustees	Dale French	13 George Street SCOTTSDALE TAS 7260
	Andrew Fogarty	164 Nairn Street RANELAGH TAS 7109
	Derek Singline	16 Groom Street ST MARYS TAS 7215
Chairperson - Southern Branch	Andrew O'Dwyer	6 Fortuna Street TRANMERE TAS 7018
Secretary - Southern Branch	Theresa Paterson	19 Gregory Street SANDY BAY TAS 7005
Chairperson - Western Branch	Danny Russell	1 Noel Street BURNIE TAS 7320
Secretary - Western Branch	Sarah Mansfield	14 Wrenswood Drive SPREYTON TAS 7310
Chairperson - Northern Branch	Melanie Groves	371 Long Plains Road BRIDGENORTH TAS 7277

Secretary - Northern Branch	Matthew Shea	202 Westbury Road PROSPECT TAS 7250
Chairperson - Eastern Branch	John Mikulski	41 Falcon Road CLAREMONT TAS 7011
Secretary - Eastern Branch	Pat Allen	102 Binalong Road MORNINGTON TAS 7018
Chairperson - Officers Branch	Ross Paine	743 Lyell Highway GRANTON TAS 7030
Secretary - Officers Branch	Gary Eastwood	198 Melville Street HOBART TAS 7000
Assistant Secretary	Angela Smith	366 Tranmere Road TRANMERE TAS 7018
Administration Manager	Julie Lillico	127 Strickland Avenue SOUTH HOBART TAS 7004

The Police Association of Tasmania	WHK
 Randolph Wierenga President Dated this 28 day of October 2009.	 Alison Flakemore Audit Partner Dated this 29 day of October 2009.



ELLIOTT, Mark

From: DONNELLAN, Kevin
Sent: Thursday, 18 March 2010 12:03 PM
To: 'pat@pat.asn.au'
Subject: FR2009/230 - Financial year ended 30 June 2009 - Police Federation of Australia, Tasmania
Police Branch

Dear Randolph, further to my telephone call earlier today, could the Branch advise the current status of the above financial report.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

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

www.fwa.gov.au



FAIR WORK
AUSTRALIA

9 February 2010

Mr Robert Dunn
Vice President
Police Federation of Australia - Tasmania Police Branch
107 New Town Road
New Town TAS 7008

Dear Mr Dunn,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/230]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The RO Act requires the Police Federation of Australia - Tasmania Police Branch to lodge audited financial accounts and statements with Fair Work Australia within 6 months and 14 days of the end of its financial year.

This office has no record of lodgement of financial documents for year ended 30 June 2009, which should have been lodged with Fair Work Australia by 15 January 2010.

In order to avoid exposure to a civil (pecuniary) penalty, you are required to lodge the following documents without further delay:

- A *general purpose financial report* (see section 253(2)(a) of the RO Act);
- A *committee of management statement* (see the Financial Reporting Guidelines);
- An *operating report* (see section 254(2));
- An *auditor's report* (see sections 257(5) to 257(11)); and
- A *certificate of the secretary or other authorised officer* (see section 268)).

I note for your information that the general purpose financial report must be prepared in accordance with not only the applicable Australian Accounting Standards but also the Financial Reporting Guidelines. A copy of the Guidelines is available on our website (details of which are provided below).

The RO Act sets out a particular chronological order in which these documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within timeframes that are also specified in the RO Act. Detailed information can be found on our website at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfactsheets> including:

- Fact sheets – the following fact sheets provide information regarding financial reporting:
 - Sheet 8 – Financial Reporting Process and Time-Lines;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time-Lines; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Designated Officer's Certificate is available;
- RO Act and RO Regulations;

- Financial Reporting Guidelines – the Guidelines set out requirements that must be met **in addition to** those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

In the absence of lodgement of the outstanding documents, I request that you state in writing by 2 March 2010:

- whether a committee of management statement and operating report have been prepared;
- whether the auditor has audited the general purpose financial report and, if so, the date upon which the auditor signed the audit report;
- whether (and, if so, when) members have been provided with the full report. The 'full report' is made up of the general purpose financial report (including the committee of management statement), the auditor's report and the operating report;
- if it has been provided to members, whether the full report has also been presented to a general meeting or committee of management meeting and, if so, when; and
- when a copy of the full report will be lodged in this office.

I draw your attention to the civil penalty provisions of the RO Act [see section 305(2)(ze)] which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where the requirements of section 268 have not been met. You should also be aware of the provisions of Part 1 of Chapter 9 of the RO Act which set out general duties of officers and employees of organisations and their branches in relation to financial management.

This office strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@fwa.gov.au. Alternatively, you can send the documents by fax to (03) 9655 0410.

Yours sincerely,



Larry Powell
Tribunal Services and Organisations
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.

(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

<i>As soon as practicable after end of financial year</i>

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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<i>Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement)</i>

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /
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<i>(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.</i>

Present full report to: (a) General Meeting of Members - s266 (1),(2); OR (b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ / / /
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<i>Within 6 months of end of financial year</i>
<i>Within 6 months of end of financial year</i>

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate++ – s268	/ /
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<i>Within 14 days of meeting</i>

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

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

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



Fair Work Australia

7 September 2009

Mr Robert Dunn
Vice President
Police Federation of Australia-Tasmania Police Branch
pat@pat.asn.au

Dear Mr Dunn,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/230]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

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

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

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

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

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

Yours sincerely,

Kevin Donnellan
Tribunal Services and Organisations
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.

(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement*

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /
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*(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

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

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

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