



FAIR WORK
AUSTRALIA

24 August 2011

Mr Randolph Wierenga
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 2010 (FR2010/2528)

I refer to your application pursuant to s.269 of the *Fair Work (Registered Organisations) Act 2009*, lodged in Fair Work Australia on 10 March 2011, in respect of the Tasmanian Branch of the Police Federation of Australia for the financial year ended 30 June 2010.

I have granted the application. My certificate is enclosed.

If you wish to discuss this matter, please contact Kevin Donnellan on (03) 8661 7764 or by email to kevin.donnellan@fwa.gov.au.

Yours sincerely,

T. Nassios

Delegate of the General Manager
Fair Work Australia



FAIR WORK
AUSTRALIA

CERTIFICATE

Fair Work (Registered Organisations) Act 2009

s.269(2)(a) - Reporting unit's financial affairs encompassed by associated State body

Police Federation of Australia
(FR2010/2528)

T. NASSIOS

MELBOURNE, 24 AUGUST 2011

Reporting unit's financial affairs encompassed by associated State body

[1] On 10 March 2011 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Tasmanian 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 2010.

[2] On 10 March 2011, the Branch lodged a copy of the audited accounts of the Association with Fair Work Australia.

[3] 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.

[4] 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; and
- A report under s.254 of the Act has been prepared in respect of those activities of the Branch and has been provided to the members of the Branch with copies of the accounts.

[5] I am satisfied that the financial affairs of the Branch in respect of the financial year ending 30 June 2010 are encompassed by the financial affairs of the Association and I certify accordingly under s.269(2)(a) of the Act.



DELEGATE OF THE GENERAL MANAGER
FAIR WORK AUSTRALIA

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Police Federation of Australia
Tasmanian Branch

107 New Town Road
NEW TOWN TAS 7008

Tuesday, 1 March 2011

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 2010.

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 Business 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 2010 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 2010 – 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 1239

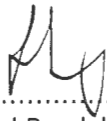
Number of Employees

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: 4/3/11



**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>
ABN: 37 480 634 459

28 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 2009/10 and profit and loss statement for 2010.
- The bank balances as at 31/12/10 were: General Account - \$50,460.57 and Term Deposit - \$1,349,379.94.
- Changes to the Association's Officers during 2010 were:
Pat Allen Secretary from the Eastern Branch was replaced by James Semmens;
Derek Singline resigned as Trustee;
- There were one Rule change in 2010; Rule 66 (e) was amended to increase legacy payments. Please find attached the Association Rules as at 31 December 2010.

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

Yours sincerely

Mark Kadziolka
General Secretary

Attachments:

1. Audit report 2009/10
2. Profit and loss statement 2010
3. Association Rules

The Police Association of Tasmania

Financial Statements

For the Year Ended 30 June 2010

The Police Association of Tasmania

For the Year Ended 30 June 2010

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The Police Association of Tasmania

Committee's Report

30 June 2010

Your committee members submit the financial statements of the organisation for the financial year ended 30 June 2010.

1. General information

Principal Activities

The principal activities of organisation during the financial year were:

- Negotiating salary and conditions of service on behalf of its members.
- Representing members in an advocacy and conciliation role.
- Provision of legal assistance to members in matters that have arisen during the proper and necessary execution of the member's duty as a police officer, including worker's compensation matters, disciplinary matters, criminal matters and coronial matters.

Significant Changes

No significant change in the nature of these activities occurred during the year.

2. Business review

Operating result

The profit of the organisation for the financial year after providing for income tax amounted to \$173,755(2009: \$ 197,400).

3. Other items

Significant Changes in State of Affairs

No significant changes in the organisation's state of affairs occurred during the financial year.

Signed in accordance with a resolution of the Members of the Committee:

Committee Member: 

Name: Ross PAINE

Dated this 5th day of November 2010.

The Police Association of Tasmania

Statement by Members of the Committee

For the Year Ended 30 June 2010


The committee has determined that the organisation is not a reporting entity and that these special purpose financial statements 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 statements:

1. Presents a true and fair view of the financial position of The Police Association of Tasmania as at 30 June 2010 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.

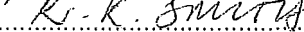
This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

President 

Name:  R.V. WIERENGA

Dated this 29th day of October 2010.

Treasurer 

Name:  R.K. SMITH

Dated this 1 day of November 2010.

The Police Association of Tasmania

Statement of Financial Performance

For the Year Ended 30 June 2010

	2010	2009
	\$	\$
Income		
Death benefit levy	179	22
Sale of cinema tickets	18,767	7,891
Interest received	57,476	63,992
Journal profits	5,909	26,000
Subscriptions	950,230	913,352
Sundry income	1,800	915
Total Income	1,034,361	1,012,172
Less: Expenses		
Advertising	237	341
Affiliation fees	46,871	38,476
Audit and Accountancy Fees	7,689	6,736
Bank Fees and Charges	10	21
Cinema tickets	20,544	7,231
Computer expenses	3,052	4,343
Conference	45,815	4,716
Death benefits	27,954	28,200
Depreciation	29,931	31,951
Electricity	4,088	5,691
Education material	3,332	3,204
Enterprise agreement	43,563	-
Fringe benefits tax expense	(4,665)	12,668
Fines	68	68
Freight and cartage	94	69
Insurance	8,171	8,793
Internet & website	5,846	8,557
Legacies	1,353	1,227
Legal expenses and assistance	18,514	31,669
Loss on sale - motor vehicles	(19)	4,551
Media - communication	26,353	24,639
Meetings	37,199	43,083
Motor vehicle expenses	19,431	17,768
Office expenses	23,210	37,335
Postage	1,180	3,432
Promotional material	8,513	7,956
Quarterly journal expenses	17,766	8,810
Rates and taxes	5,427	4,837
Repairs and maintenance	3,765	12,430
Retirement presentations	7,679	3,065
Salaries & wages	363,593	366,263
Staff amenities	9,874	7,596
Subscriptions	812	550

The Police Association of Tasmania

Statement of Financial Performance

For the Year Ended 30 June 2010

	2010	2009
	\$	\$
Sundry expenses	327	-
Superannuation	45,051	43,319
Telephone and fax	11,382	12,367
Training	2,977	386
Travel/accommodation expenses	13,618	22,427
Total Expenses	<u>(860,060)</u>	<u>(814,774)</u>
Surplus for the Year	<u>173,755</u>	<u>197,399</u>
Other Comprehensive Income	<u>-</u>	<u>-</u>
Total Comprehensive Income for the Year	<u>173,755</u>	<u>197,398</u>

The Police Association of Tasmania

Statement of Financial Position

As at 30 June 2010

	Note	2010 \$	2009 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	1,350,855	1,197,877
Trade and other receivables	3	45,162	24,071
Inventories	4	1,654	1,639
TOTAL CURRENT ASSETS		<u>1,397,671</u>	<u>1,223,587</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	439,143	435,906
TOTAL NON-CURRENT ASSETS		<u>439,143</u>	<u>435,906</u>
TOTAL ASSETS		<u>1,836,814</u>	<u>1,659,493</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	32,946	21,094
Current tax liabilities		6,764	23,526
Short-term provisions	7	108,166	84,820
TOTAL CURRENT LIABILITIES		<u>147,876</u>	<u>129,440</u>
NON-CURRENT LIABILITIES			
Other long-term provisions	7	-	14,870
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>14,870</u>
TOTAL LIABILITIES		<u>147,876</u>	<u>144,310</u>
NET ASSETS		<u>1,688,938</u>	<u>1,515,183</u>
EQUITY			
Reserves		183,929	183,929
Accumulated surpluses		1,505,059	1,331,254
TOTAL EQUITY		<u>1,689,938</u>	<u>1,515,183</u>

The Police Association of Tasmania

Statement of Changes in Equity

For the Year Ended 30 June 2010

EQUITY	2010	2009
	\$	\$
Reserves		
Opening balance 1 July	183,929	183,929
Transfers to/(from) reserves	-	-
Closing balance at 30 June	<u>183,929</u>	<u>183,929</u>
Accumulated Surpluses		
Opening balance 1 July	1,331,254	1,133,855
Total comprehensive income	173,755	197,399
Closing balance at 30 June	<u>1,505,059</u>	<u>1,331,254</u>
TOTAL EQUITY	<u><u>1,688,938</u></u>	<u><u>1,515,183</u></u>

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2010

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Constitution. The committee has determined that the organisation is not a reporting entity.

The financial statements have been prepared on an accruals and are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial statements.

(b) Comparative Figures

Where appropriate 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 statement of financial position.

(d) Trade and Other Receivables

The organisation considers accounts receivable to be fully collectible, accordingly no allowance for doubtful accounts is required.

(e) Property, Plant and Equipment

Property, plant and equipment are carried at cost, independent of Committee's valuation. The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the organisation commencing from the time the asset is held ready for use.

Depreciation Rates

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

Class of Fixed Asset

Motor Vehicles	18.5 - 22.5%
Office Equipment	7-40%

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2010

1 Summary of Significant Accounting Policies continued

(f) Critical Accounting Estimates and Judgments

The committee evaluate estimates and judgments incorporated into the financial statements are based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the organisation.

(g) Trade Payables

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

(h) Employee Benefits

Provision is made for the organisation'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. Contribution made by the organisation to an employee superannuation fund are charged as expenses when incurred

(i) Provisions

Provisions are recognised when the organisation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(j) Income Tax

No provision for income tax has been raised as the organisation is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(k) 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 statement of financial position are shown inclusive of GST.

(m) Revenue and Other Income

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

Revenue from the provision of services is recognised upon delivery of the service to the customers.

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).

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2010

2 Cash and Cash Equivalents

	2010	2009
	\$	\$
Other	1,207	10
Cash at bank	217,750	198,982
Short-term bank deposits	1,131,898	998,885
	<u>1,350,855</u>	<u>1,197,877</u>

3 Trade and other receivables

	2010	2009
	\$	\$
CURRENT		
Sundry debtors	-	1,356
Accrued interest	31,994	10,584
Loans to members	13,168	12,131
	<u>45,162</u>	<u>24,071</u>

4 Inventories

	2010	2009
	\$	\$
CURRENT		
Cinema tickets at cost	1,654	1,639
	<u>1,654</u>	<u>1,639</u>

5 Property, Plant and Equipment

	2010	2009
	\$	\$
LAND AND BUILDINGS		
Freehold land		
At cost	298,110	298,110
Total land and buildings	<u>298,110</u>	<u>298,110</u>
PLANT AND EQUIPMENT		
Motor vehicles		
At written down value	81,830	77,641
Total motor vehicles	<u>81,830</u>	<u>77,641</u>
Office equipment		
At written down value	59,203	60,155
Total office equipment	<u>59,203</u>	<u>60,155</u>
Total plant and equipment	<u>141,033</u>	<u>137,796</u>
Total property, plant and equipment	<u>439,143</u>	<u>435,906</u>

The Police Association of Tasmania

Notes to the Financial Statements

For the Year Ended 30 June 2010

6 Trade and Other Payables

	2010	2009
	\$	\$
CURRENT		
Superannuation payable	8,601	8,908
Sundry creditors & accruals	24,345	12,186
	<u>32,946</u>	<u>21,094</u>

7 Provisions

Analysis of Total Provisions

	2010	2009
	\$	\$
CURRENT		
Annual leave	48,683	45,340
Long service leave	59,483	39,480
	<u>108,166</u>	<u>84,820</u>
NON-CURRENT		
Long service leave	-	14,870
	<u>-</u>	<u>14,870</u>

8 Capital and Leasing Commitments

There are no capital or leasing commitments as at reporting date to be disclosed.

9 Contingent Liabilities and Contingent Assets

There are no contingent liabilities or contingent assets as at reporting date to be disclosed.

10 Events After the Statement of Financial Position Date

There are no events after the statement of financial position date affecting these financial statements to be disclosed.

11 Organisation Details

The registered office of the association is:
The Police Association of Tasmania
107 New Town Road
NEW TOWN TAS 7008

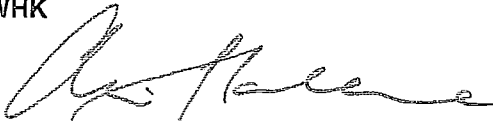
The Police Association of Tasmania

Auditors Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2010 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



Alison Flakemore
Audit Partner

Dated this *27th* day of *October* 2010.

The Police Association of Tasmania

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

Report on the Financial Statements

We have audited the accompanying financial statements, being special purpose financial statements, of The Police Association of Tasmania, which comprises the statement of financial position as at 30 June 2010, the statement of comprehensive income and statement of changes in equity 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 Committee Members for the Financial Statements

The committee members of the organisation are responsible for the preparation and fair presentation of the financial statements and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements, are appropriate to meet the requirements of the organisation's constitution and 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 statements that are 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 statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organisation's preparation and fair presentation of the financial statements 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 organisation'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 statements.

The financial statements has been prepared for distribution to members for the purpose of fulfilling the committee members' financial reporting under the Constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements 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.

Accountants & Auditors

WHK Denison Audit Partnership

Level 1, 142-146 Elizabeth Street Hobart Tasmania 7000

GPO Box 392 Hobart Tasmania 7001

Telephone 03 6210 2525 Facsimile 03 6210 2524

Email hobart@whk.com.au Web www.whk.com.au

WHK Denison Audit Partnership ABN 55 418 676 841

The Police Association of Tasmania

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

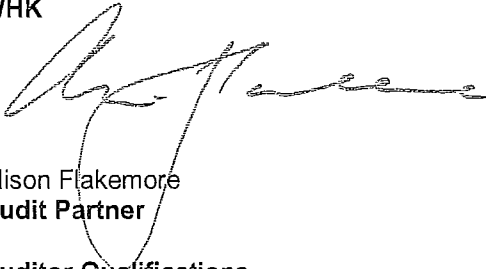
Independence

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 statements present fairly, in all material respects, the financial position of The Police Association of Tasmania as of 30 June 2010 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

Auditor Qualifications

Bachelor of Commerce with Honours
Registered Company Auditor No. 241220
Institute of Chartered Accountants Australia Member No. 96387

Dated this *11th* day of *November* 2010.

